ager makes a deposit of the money received the previous day, and sends a duplicate deposit cheque to the firm. once a week each man takes an inventory of his stock, and forwards a copy of this to the firm. He can do this in less than half an hour because all the shoes are put up in boxes uniform in size, and the shelving is arranged to hold a certain number of boxes so that all can be counted quickly. The boxes are all labelled with the prices-\$3, \$3.50, \$4, \$4.50, \$5, \$5.50 and \$6. Thus the firm can tell every day by the daily report, exactly what stock has been sold and what is on hand, and the weekly report is simply to confirm the week's business.

One nice detail in the daily report, which is in printed form, is the weather report. The firm are thus enabled to tell how the weather effects the sale of shoes. Many important lessons are no doubt gained from these reports.

Everything is done by means of a printed form, and the labor is small and merely mechanical. Business is done on a strictly cash business and the manufacturer has his money for his goods within a week or two, perhaps a day or two after the goods have left the factory. There is no dating ahead or giving four or six months credit. There are no losses, and the accumulation of bad stock is comparatively unknown.

A leading feature has yet to be mentioned. In front of every one of these twenty-two stores is a shoe polishing chair and every man who wears a pair of shoes, on the strap of which is the word "Emerson," is entitled to get into that chair as many times a day as he sees fit. He may have bought his "Emerson" shoes in Chicago, but he can have free shines in Buffalo or Brooklyn, and no questions asked. Especially to travelling men, this is an enormous boon; and some of them declare that they save the price of the boots in "shine" fees. To a business man whose morning route to his office lays

past the store it is also an inestimable boon and a saving. This is undoubtedly one of the most novel schemes ever invented to popularize a particular line of goods.

Did space permit, much more might be told, explanatory of the other details of the business. By confining themselves to one class of goods, viz.: men's shoes, and by carrying many sizes, the "Emerson" firm is enabled to give better satisfaction as to fit than any other maker of shoes. Their styles are always the latest and their reputation has been built up by selling a very superior and honest shoe in every line and variety. They have several very novel advertising schemes. They have a horse and wagon with a liveried driver which goes through the country advertising the "Emerson" shoe by means of signs and circulars. The body of the wagon is simply a huge shoe with a golden top and marked with the firm's name. The sign on the top gives the address of the nearest store. For instance, when travelling between two towns such as Rochester and Buffalo, the signs would be changed at a point midway between the two towns. Another advertising scheme is a box of shaving paper of superior quality which is furnished free to a barber if he will hang it in front of his chair; and he is kept well supplied with paper, the advertisement being only on the box.

The great points in the schemes are that the stock is turned over many times in the year, that the manufacturer gets quick returns and suffers no losses from failures; that all business is done on a cash basis, and that a national reputation has been gained; that a steady trade is assured, and that the middleman takes none of the profits.

Mr. Gladstone has sprained his G. O. ankle. An advertising actress could get points for keeping her name before the public by following the G. O. M's career of mishaps.—Montreal Gazette.