

tern, and has several improvements suggested by Mr. J. D. Finlay, the general manager of the company.

The Winnipeg branch of the Bank of Hochelaga was opened for business on the 28th.

The following table exhibits the percentage (fractions omitted) of the whole population attending school in the following countries, as shown by the last report of the United States Bureau of Education:—

	Per cent.
United States	22
Canada	19
Germany	18
Switzerland	17
Finland	17
Great Britain and Ireland	16
Sweden	15
France	14
Holland	14
Austria and Hungary	12
Denmark	11
Italy	10
Spain	10
Belgium	10
Greece	6
South America, average	5
Mexico	4
Russia	3
Turkey	2

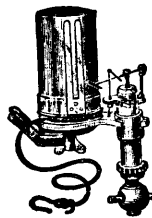
For some time past F. E. Arkell, druggist, Aylmer, has been found slow pay. To some extent this may have been accounted for by his lack of attention to business. At present he is reported away.—Jardine, Smith & Co., who have been general storekeepers at Collingwood for some four years, have got into trouble. Since they began business their assets have been covered by a mortgage of \$3,000, which has been reduced about fifty per cent. Now they have made an assignment, and it is thought that the liabilities will be pretty large.—In Orangeville, Robert Beatty, general agent, has become involved and just assigned.—About eighteen months ago, J. C. Raham, carriagemaker, Uxbridge, sued this journal and the *Evening News* for libel. About the time at which the matter came up for trial the Toronto agents of his solicitor had already sued Raham for costs amounting to something like \$200. They have since obtained judgment. In consequence of this an assignment was made by Raham, and the assignee claimed preference over his assets. Now, however, we hear that the assets are advertised for sale in order to satisfy the costs so unwisely incurred. The probabilities are that unsecured creditors will receive a very small, if any, dividend.

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Wrought Iron Pipe, $\frac{1}{2}$ in. to 8 in. Kept in Stock
SEND FOR PRICES.

SOME RECENT DEATHS.

A remarkable illustration of the uncertainty of life was afforded by what occurred a week ago in the Ontario Legislative Building. While on the floor of the House addressing the Speaker, the voice of Mr. Henry E. Clarke, M.L.A., suddenly stopped in the middle of a sentence. That moment he dropped into his chair and all pulsation ceased. Heart failure, of which he had for some years premonitions, was the cause. In many respects the life and character of Mr. Clarke were exemplary. His career demonstrated what well directed energy, perseverance, honest industry, combined with business tact, could accomplish. As a manufacturer these qualities brought him not only wealth but position. He became a representative in the Ontario Legislature of the city of Toronto, and a valued member of that body. The very large number of persons in all ranks who followed his remains to their last resting place, was no insignificant tribute to his worth.

About the same time this took place, the death of another old and worthy citizen, in the person of Mr. Samuel B. Harman, took place in this city. That respected gentleman once occupied the position of mayor, and some years after he became city treasurer, a position he held till declining years demanded rest. Mr. Harman was for many years a practising barrister in Toronto. He was also, if we remember aright, the first president of the Ontario Institute of Chartered Accountants, and rendered valuable service to that body, which passed at its recent inaugural meeting a resolution of regret at his death.

News reached the city this week, per cable, of the death, in London, England, of Mr. Mark Samuel, the founder of the well-known wholesale metals firm of M. & L. Samuel in Montreal in 1855, and shortly afterwards in Toronto. The deceased gentleman was in his 69th year. He came to Canada in 1849. Having established the business in Canada, he returned to England and opened a branch office in Liverpool. He retired from the business in 1880, when the name of the house was altered to M. & L. Samuel, Benjamin & Co. He had a family of two sons, of whom one, Mr. E. Samuel, resides in Toronto, and the other, Mr. Jacob Samuel, is now manager of the branch in Liverpool. Mr. Samuel was respected wherever he was known—very markedly in Montreal and Toronto. He possessed sound business capacity, and his personal qualities merited high esteem.

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A PRESCRIPTION.

From the Med. and Surg. Reporter.

My pallid friend, is your pulse beating low?
Does the red wine of life too sluggishly flow?
Set it spinning through every tingling vein
By outdoor work, till you feel once again
Like giving a cheery schoolboy shout;
Get out!

Are you morbid, and, like the owl in the tree,
Do you gloomily hoot at what you can't see?
Perhaps, now, instead of being so wise,
You are only looking through your jaundiced eyes?
Perhaps you are bilious, or getting too stout;
Get out!

Out in the air, where fresh breezes blow
Away all the cobwebs that sometimes grow
In the brains of those who turn from the light
To all gloomy thoughts instead of the bright.
Contend with such foes, and put them to rout;
Get out!

SOME BUSINESS RULES.

Business men, in business hours, attend only to business matters.

Social calls are best adapted to the social circle.

Make your business known in few words, and lose few moments in doing so.

Let your dealings with a stranger be most carefully considered, and tried friendship duly appreciated.

A mean act will soon recoil, and a man of honor will be esteemed.

Leave "tricks of trade" to those whose education was never completed.

Treat all with respect; confide in few; wrong no man.

Be never afraid to say no, and always prompt to acknowledge a wrong.

Leave nothing for to-morrow that should be done to-day.

Because a friend is polite, do not think his time valueless.

Have a place for everything, and everything in its place.

To preserve long friendship, keep a short credit.

The way to get credit is to be punctual! The way to preserve it is not to use it much. Settle often; have short accounts.

Trust no man's appearances; they are often deceptive, and assumed for the purpose of obtaining credit.

Beware of gaudy exterior. Rogues usually dress well. The rich are generally plain men.

Be well satisfied, before you give a credit, that those to whom you give it are safe men to be trusted.—*Exchange.*

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