

IN MEMORIAM

Mr. Timothy Eaton

11/20/66

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MR. TIMOTHY EATON

DIED JANUARY 31st, 1907

INTERRED IN MOUNT PLEASANT CEMETERY

PC 3097

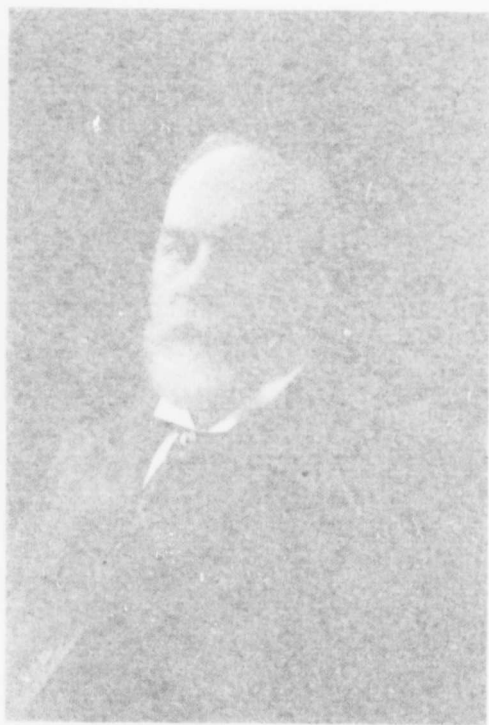
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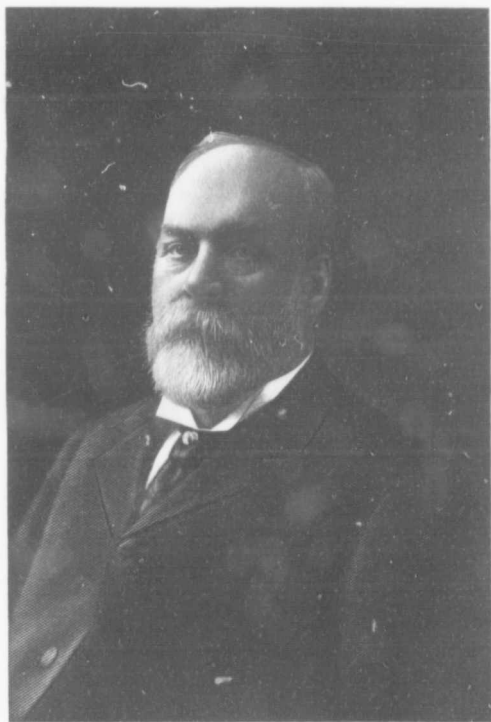
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Memorial Service

—held in—

St. Paul's Methodist Church

TORONTO

Sunday, February 10th, 1907

Opening Prayer—By Rev. W. S. Armstrong

Hymn 840—"O God, Our Help in Ages Past."

Anthem—"Crossing the Bar." - - - Woodward
THE CHOIR

Scripture Lesson—Psalm xv.

Solo—"Passing." - - - - - Gilchrist
MRS. KENNEDY

Scripture Lesson—Matt. xxv.

Solo—"And God shall wipe away all tears." - - -
MR. ARTHUR BLIGHT

Hymn No. 117—"Jesus, Lover of My Soul."

Sermon—By Rev. Chancellor Burwash.

Acts xiii. 36.

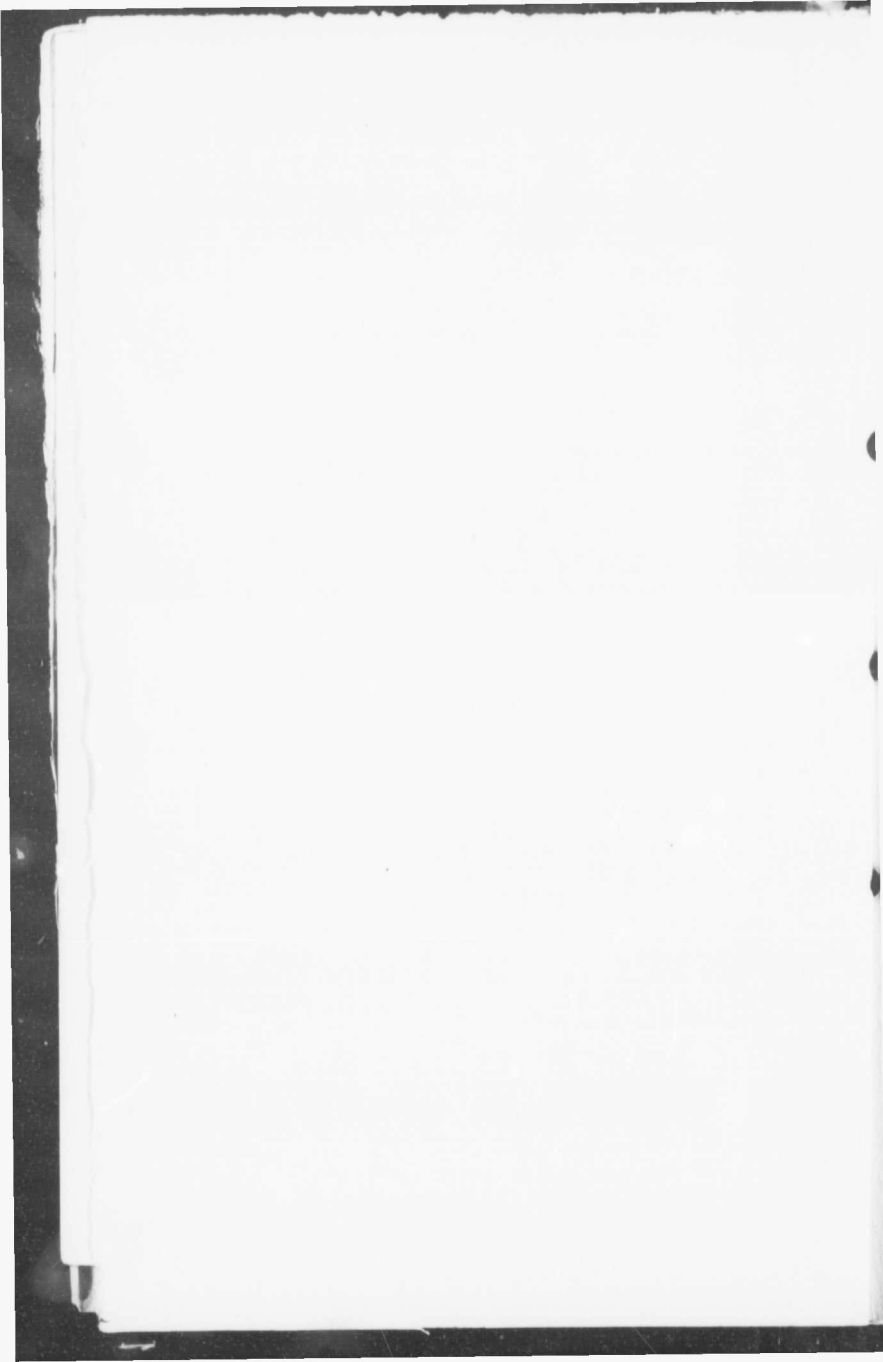
"David, after he had served his own generation by the will of God, fell on sleep, and was laid unto his fathers."

Anthem—"The Homeland." - - - - -

Prayer

Hymn 615—"Forever with the Lord."

Benediction



Extract from Sermon delivered by Rev. Chancellor
Burwash, at St. Paul's Methodist Church, on
Sunday, February 10th, 1907.

MR. TIMOTHY EATON was born in the townland of Clogher, about two miles from Ballymena, in the county of Antrim, Ireland, in the year 1834. His birthplace was near one of the famous spots of Irish story, Slemish, the scene of one of the legends associated with the name of St. Patrick, being visible from the door of his father's house. His ancestors were men of the plantation of Ulster in King James' time, and came over from Scotland, the original form of the name being Aytoun. His mother's name was Craig, and her family also came from Scotland at a later date. His father was a substantial farmer, holding the land which had been tilled by his ancestors for several generations. Here he lived in comfort in a rural home, well stocked and furnished as the reward of his thrift and industry. In the community he was highly esteemed for his Christian character and kindly help to all who were in need; and his death at the early age of forty-two was occasioned by a cold contracted during exposure to a storm while visiting a sick neighbor. His mother was distinguished by all the characteristics of her race, intellectual, moral and religious, a strong and notable woman.

Timothy, the youngest of her nine children, was born just after her husband's premature death. With

her elder children already nearing manhood she was able to maintain the ancestral home and provide for the support and education of her family. Her success in this work may be estimated from their thorough knowledge of religious truth and of the Word of God, the strength of their moral and religious convictions and the power with which habits of industry, thrift, promptitude, and fidelity to all engagements moulded their lives. The system of national schools in Ireland was already in full operation, and an excellent English education accessible to all the people; and her proximity to the town of Ballymena brought the best that these schools furnished within reach of her children, and these advantages Timothy enjoyed till he was fourteen years of age.

Meantime there fell upon the country the terrible scourge of the famine of 1846-7. The potato, largely used for the manufacture of whiskey and the feeding of cattle, as well as for the food of the people, was smitten with blight. The cattle died or had to be sold to pay the rent. Thousands of the people were smitten with epidemic disease brought on by the famine, and even those who had heretofore lived in comparative comfort found themselves struggling with want. It is out of this trying period that there comes to us an anecdote characteristic of the boy. His strong, courageous mother, through the struggle of this trying period, with her hereditary appreciation of the value of education, did not permit her youngest son to miss his opportunities of

school. Clad it may be in less costly raiment than heretofore he walked each day to school. Some of the town boys whose parents may not have felt the stress as did the farm people, laughed at his homespun suit, until one day, provoked beyond endurance, he set his back against the school-house wall and gave the whole company of his tormenters such a sound thrashing that henceforth they let him alone. He had already learned to fight for himself the battle of life in such a way as to make the world respect him.

At fourteen his school education was completed. What it included was very evident to those who knew him intimately in after years. His Presbyterian mother and his teachers at school had made him familiar with his Bible and his catechism, and on all the doctrinal questions which agitated Ireland in those days he had wonderfully clear conceptions. The fear of God and thorough honesty and truthfulness were then important elements of the education of the school, as well as of the home and the church. When the young man in 1850 or 1851 left his mother's home to serve his time as an apprentice, he started out with a fortune in his stalwart, healthy body, his equally sturdy moral character, his keen, active mind already stored with useful knowledge, his thorough discipline in good habits acquired both at home and in school, and his deep religious convictions which never left him until he passed into that unseen world where all things are fully known in the light of eternity.

The misfortunes of the country were now forcing vast numbers of the Irish people to seek a home across the seas, and about this time two of his elder brothers emigrated to Canada and found a home in that fertile section of Western Ontario which lay between Guelph and Lake Huron. But the youngest son had not yet learned his trade, and according to the wise custom of the time could not be sent from home until he was fitted to earn his living. For this purpose he entered upon the second stage of his education, the old-time apprenticeship, and was bound out for five years to a merchant in the little town of Portglenone, a few miles from his home. Portglenone, situated upon the river Bann, navigable to the seaport of Coleraine, was at this time a place of considerable commercial importance when as yet there was no railway connection with Belfast. His apprenticeship here was no place in which he could play the young gentleman and enjoy an easy life. His hours were from early morning until midnight; his bedchamber a cot under the counter; his work everything that needed to be done, from sweeping the store to delivery of the goods. But he was not the lad to grumble at his work. He had been trained in a hardy school from his cradle up, and hard work was to him neither distasteful nor oppressive. Deep down in his heart he had his ambitions. He was to be a man of business, and already he was gathering the materials and forming the ideals as well as the habits which were to make him one of the world's greatest business men. One of these was to keep the

things the people wanted. Later on this was limited by a great moral issue. To this day you cannot buy in the Eaton stores intoxicating liquor or tobacco. Another principle was to let the people know what you have to sell. Even as a 'prentice boy he was an amateur advertiser. But here again a moral principle prevailed. He must always tell the truth, the exact truth, about that which he had to sell, and when in later days his customers from the Atlantic to the Pacific ordered their goods from his catalogues they did so in confidence that things would be as they were represented to be. Another was to make himself the servant of the interests and convenience of his customers. Carrying their goods to them for miles around the village store, he would carry back the orders for another load the next day. The people knew the lad and trusted his honest desire to serve them to the best of his ability and judgment. When you add to this his tireless industry and energy, his keen, observant, alert mind, his retentive memory, and his complete mastery of every little detail of his work, you have the secret of the success of his life. And when you remember that these valuable gifts were then employed not for himself or his own enrichment but in the conscientious service of the master to whom he was apprenticed and who evidently did not hesitate to lay upon the boy all the work he could possibly do, you see the deeper moral character of the man. The master was quick to see the valuable asset he had in such a servant, and even to avail himself of his knowledge in the purchase of

stock for his shop, but it does not appear that he ever made the lad any acknowledgment for his honest and able service beyond the customary suit of clothes and £3 and a silver watch, the last perhaps a token that the boy had served him faithfully and well. He would gladly have retained his services, but the boy was now a man and ready to push life for himself. But from these 'prentice days he carried away another valuable asset besides his good business habits, his keen insight into sound business principles, and his valuable stock of business knowledge. He learned to sympathize with the young boy or girl in the store who is striving to do his duty to the best of his ability and knowledge. The hard lessons of his own apprentice life were never forgotten, and some of the best and noblest work of his later life was inspired by the memory of the days when no fatherly pity was wasted on the 'prentice boy. But of this we will speak presently. But this is to be remembered, that as a 'prentice boy he never so pitied himself as to compromise honor, honesty, or duty. He faced his hardships and stood up to his hard work like a hero as he was. And so in after life he had nothing but honest indignation for the lazy shirk or inefficient trifler with his work. In the stern school of hard work he held fast to a course of transparent honesty. What he did he was not ashamed to have all the world know, and he was sternly impatient of all dissembling or pretence in others. And this thoroughpaced, transparent honesty went through his whole business right down to

the inmost secrets of his ledger, and when in after days he was struggling up hill with small means, and hard times made it exceedingly difficult to meet his obligations, a wealthier friend who had himself passed through the same trial, after a thorough examination of his methods and accounts, was so impressed with the resolute, transparent honesty of the man and all his work that he became his sponsor for the help needed to carry him through. And this honesty of spirit made the man as cautious as he was honest. The maxim of St. Paul ruled with him, "Provide for honest things in the sight of all men." His jealousy that no man should impeach his integrity made him keenly foreseeing and watchful against possible disaster. Speculation had no place in his business vocabulary, and the struggle and ambition of his life was to reach the time when his whole business was carried on the basis of cash paid and cash received.

Of the next two years after his 'prentice days we have little record, but he got together the means to follow his elder brothers to Canada in 1857. In this young man, twenty-one years of age, with his character, his ability, his energy, and his knowledge of business, our country gained an asset such as rarely falls to its good fortune. He found his first employment in a little country store in Glen Williams, and a little later he set up for himself in a small way in another country village, Kirkton, near St. Mary's. Here began his struggle for what he had placed before him as his ideal of a sound and honest business, a cash basis. To reach this was no easy matter

in those days. The credit system, with all its dangers and temptations, was so firmly fastened on the entire commercial movement of the country that it seemed impossible for a country merchant with small capital to escape from it. But even here he made the effort. To take the products of the country in exchange for goods was better than giving credit. The nearest market for these products was a long day's journey distant over bad roads. And so long drives and laborious toil through storm and mud in all weathers and seasons was the price which he had to pay for his sound business ideals.

But in those days of struggle came another of the important events of his life. Trained in religious ideas and principles from his childhood, he had not yet taken the step through which he could honestly profess his personal faith in Jesus Christ as his Saviour. Here under the ministry of the Rev. Alexander Campbell, in a Methodist revival, he found the peace of God, and joined himself to the church which led him to this clearer light. But never did he forget the foundations of religious life laid under the instructions of his godly Presbyterian mother and the ministrations of the church of his forefathers. But the change, like all else in his life, was an honest one. He became a Methodist not because it was more popular or fashionable or conducive to business interest, but because among this people he found the light of God's love. Presently with his brother he moved to St. Mary's, still struggling after his ideal of a securely honest business, one in which he could

see his way with reasonable certainty to meet all his obligations.

Here again God's providence met him, and there came into his life the helpmeet who was not afraid to join with him in the hard work which still for many years was to fill up his life. But of her loving help we cannot speak to-day. But henceforth he had his home, a peaceful, sunny, resting-place after the hard toil of business life, with light of playful children and bright and cheery, though unpretending, beauty; and the strong, passionate, affectionate nature of this rugged man enjoyed it to the full.

But still his business ideals seemed as far off as ever, and once more the man of unbending tenacity of purpose took up his baggage and started for the only place in our province where those ideals seemed to be attainable, the city of Toronto.

Here he could not afford to start in the most fashionable and popular business quarter of the city, which then lay on King Street between the St. Lawrence Hall and Yonge Street. But he began where he could do so safely and honestly, first on Yonge Street, below King, and then farther up. He took no chances. There was no speculation in his business methods. Finally, after sixteen years of patient toil in Toronto, he secured the place which has since become known from the Atlantic to the Pacific, and which through his labor has grown to be the most valuable business section of this great city. There he first secured the foundation stone of all his business, an honestly secure cash basis. And

there for the next twenty-three years he wrought out to their full extent the fundamental principles which have made his life a service to his generation and, as we believe, an instrument in the counsel of God for the betterment of the nation and an honor to his adopted land. Every one of those ideals involved a great moral principle. The one to which we have just referred—the cash basis—was to him not a matter of larger margin of profit, but of reasonable security that he should be able honorably to meet all his business obligations. It was his insurance policy against hard times and the accidents of business. Next to this came his ideal of making his business serve the best interests of the whole community without respect of persons. His mottoes in this work were honestly good goods, exactly what they are represented to be, and at fair prices, or, as he phrased it, right prices. The element of righteousness in business stood out in the forefront with him everywhere. These prices were for rich man and poor man, for large buyer and small buyer, for clergyman and layman alike. If he thought it right or necessary he would put his hand into his pocket and make a present to one in need or to a friend, but he would not change that which he had settled in his mind as the right price—not what the market would bring, but that which he considered honest between man and man. I doubt, had he sold coal, if a coal famine would have led him to put up the price until he himself had to pay more for the goods. Meanwhile, in the interest of all his customers he sought

to save all useless expenditure in the production and distribution of goods. He saw that middlemen were an unnecessary tax upon the country, and he eliminated middlemen from his business. He saw that there was a vast waste of time and means in the distribution of goods to the people, while thousands of people sat in little shops waiting for a customer, which to the great advantage of the people might be obviated by the proper organization and concentration of business, and he organized and concentrated business for six millions of people, doing it in the most economical way possible. In all this he was the servant of the people, not grasping for extra profits but making the whole country as well as himself richer. By such means as these, maintaining in their execution a strong, stern Spartan discipline, he won the business confidence of a nation which to an extent unprecedented poured into his enterprises its vast stream of business. Only a great man, a strong man, a man of iron, could have maintained that inflexible discipline of himself and of all in his employ and of all who came into business relations with him, which was the essential condition of such results. It revolutionized the business of the country for the benefit of the whole country, though it bore hard on all who had lived on the country without giving a fair equivalent in honest hard work for the living which they secured. He had little pity for such outside his business. He had absolutely no patience for them inside, and his method of dealing with them was short, sharp and decisive. There can

be no doubt that the inflexible business integrity of the man, exacting from every man and paying to every man the honest equivalent, has tended to strengthen the moral backbone of the whole nation at a time when the spirit of speculation and getting rich without work has introduced the microbe of moral tuberculosis into the very lifeblood of vast multitudes.

These were the strong, stern aspects of his character, which perhaps few will estimate at their full value. But I believe they constitute a most important part of his service of his generation and of the purpose of God in his life.

Let us now turn to a gentler side. I have already spoken of his sympathy with the boy or girl from the country who came into his employ in business. No members of the community have been more deeply affected by the great industrial revolution than these. A hundred years ago apprentices were members of the family. If the master was a godly, conscientious man in his own home they had almost the advantages of children with a father. The master knew that in time they too might come to be master workmen and be his equals and successors. But the factory system and the concentration of business changes all this; the apprentice becomes the employee, with little hope of rising, and with his main human hope placed in combination of labor as against capital. But here was a man who in rising by the struggle of nearly sixty years from the poor 'prentice lad to the employment of nearly ten thousand people in his

two great centres of business never forgot the spirit of the boy who is not his own master; and one of the great problems to which he set himself was their betterment. To their follies, their immoralities, their shiftlessness and inefficiency he was stern and severe. He had all the old-fashioned ideas of discipline in this respect. But where he found truth and honesty, industry and sincere effort, there his heart warmed and he was ready to help. In the days of his early struggle he gathered the little band of his helpers for a Christmas or New Year's festival in his own home, and thus kept some social as well as business touch with his people. But as his work enlarged this became impossible. Then a section of the store was cleared for the occasion, and the hundreds and presently thousands sat down to the good things provided. He himself sat at the head of the table with that quiet, genial smile which expressed the perfect satisfaction of his heart, and presently addressed them as fellow-workers and partners in the great enterprise of service which was their common duty and privilege. The last of these festive gatherings was in 1898, when two thousand five hundred sat down to the Christmas cheer and were afterwards addressed by Mr. Eaton, Dr. Potts and Dr. Briggs.

Another memorable occasion was the return of several employees from the South African War, when they were welcomed home by the whole establishment in Massey Music Hall and presented with gold watches by Mrs. Eaton.

Side by side with these broader relations of sympathy with the whole body of his employees there was the keen observation of their individual character, the selection from them of the men of capacity, and the training of these side by side with his own sons, and the devolving upon them of the increasing responsibilities of the growing business. It was this faculty of selection and organization which secured the efficiency and stability necessary to his great success.

But his plans and aims were by no means confined to the promotion of friendly relations between employer and employed, however useful that might be to business success.

It is not many years since the great body of young women employed in the business houses of the city were miserably underpaid. Those whose families lived in the city were lodged and boarded in their own homes, and being willing to receive what they could spend on dress, kept the wage down to the lowest competitive point. Those who drifted in from the country could not live. Thus came his effort for a living wage, one on which a girl from the country could pay for her board and clothes. I need not dwell on the social and moral significance of this movement. But there was another evil of which he himself had felt the pressure in the days of his youth. It does not require a long memory to go back to the time when most of the city stores were open every evening of the week-days and on Saturdays until ten or eleven o'clock. Step by step as he

grew strong and independent in his business he grappled with this problem. He had to influence the great trading or shopping public, as well as to shape his own business arrangements. With the public he pleaded the cause of the salesman and woman, telling them plainly that all their business could be done just as comfortably before five o'clock, *i.e.*, in nine hours as in ten—he had already laid down the six o'clock rule. But the Saturday evening shopping was the citadel which had to be stormed, and his strategy in this is worthy of record. Friday Bargain Day, special inducements for cheaper goods at Eaton's on Friday, soon lessened the Saturday shoppers and enabled him to close every day of the week at five o'clock, and during the hot months to give the employees the whole Saturday afternoon. He sometimes talked of the time when they should have all day Saturday for recreation and all day Sunday for religious improvement and worship. The culmination of this ideal was reached on the 29th of January, 1904, when Mr. Eaton was presented with an address from the body of his employees, congratulating him on the success of his plans for their benefit.

As in the review of a man's life and work we approach the sacred precincts of home, and the still more sacred sanctuary in which the heart stands unveiled before God in the solemnities of religious life, we must always tread with reticence and respect.

The grand, strong nature of the man was as marked by the depth of his domestic affections as by the force of his will or the grasp and persistence of his great purposes. No man loved wife or children more fervently or enjoyed their society with more simple, childlike pleasure than he. And this pleasure was as rich and deep and sweet in the early days of comparative poverty as in the later days when he was reckoned high among the merchant princes of the land. And it was as deep and tenderly solicitous when he was weighted with the cares and problems of a great business as it was when comparatively free from such care he played with his little firstborn. At the call of love and home all affairs of great business could be tossed aside to think and plan for nothing but the safety and well-being of those he loved.

In all the affairs of life he was a man whose words were few but weighty with fulness of meaning. In business affairs he thought much, spoke little, and then just enough to give expression to thought. Still more was this the case in his inmost religious life. It was not demonstrative. He conceived the call of his life to be to the practical, to business, as he expressed it, and in business the important thing was to be right. And in the business of the church the right was to him of tenfold importance. And to make all men measure up to his sharply-defined ideals of right was no easy matter, and did not make his path in the church a smooth one. But the man was honest in his convictions, and probably in most

cases nearer the right than those who differed from him. But without unduly censuring them or approving of him, his strong, clear-cut views were without doubt as much needed to tone up the moral fibre of the church as they were helpful to the moral fibre of the business world down street.

But there was another and an inner side to the man, a presence chamber of God in the heart, into which he perhaps preferred that no man should intrude. On the evening of his conversion, finding no help in the noise and confusion of the prayer-meeting, he retired to a barn near by, and there in the darkness wrestled like Jacob alone with God until the divine peace and joy came to his soul, and then rushed back to the prayer-meeting to give his testimony for his Saviour.

It was only in the great crisis of life that the depths of his soul were for a moment opened to his most intimate friends. Two of these we recall because they show the strong man in his deep affections and profound and submissive faith in God. Twenty-five years ago his first bereavement came. While absent in England his youngest child, a little lad of two years, the father's pet, was drowned. The news reached the stricken man when alone in the old land. His answer was, "Weeping yet rejoicing. He has gone to the arms of his Father in heaven."

Nearly twenty years later death came once more, and took this time the eldest, the strong young man of business, his father's pride and support under the weight of business which now pressed upon him.

For a little he seemed amazed, wrestling like Job with the question, "Why hath God laid this upon me?" Then through the voice of his pastor came the thought which lifted his faith, "God hath work for such in the other world." Here his faith rested. "The Lord gave and the Lord hath taken away, and blessed be the name of the Lord."

In this presence chamber of God he was humble as a penitent and simple in faith and joyous in emotion as a child. So have we seen him in later days when death seemed near, the tears quietly stealing down from his eyes as the promises of the Gospel touched his heart with their comfort, and gave him faith to die.

He has gone to his Father above, a great, brave, honest-hearted man, strong as a lion, simple and loving as a child, and the world is better for the example of his life, but will miss the service which now is added to that of all the fathers.

Editorial Press Comments

From the TORONTO GLOBE, February 1, 1907.

The most prominent figure in Toronto's commercial life has been called away with startling suddenness, and his life and work, in the full flush of activity, challenged the verdict of his time. Mr. Eaton is entitled to a foremost place among the leaders of the modern commercial revolution which has given the retail trade a new and higher standing in the commercial world. Economically considered, the chief changes effected by this revolution have been the elimination of one or two transfers between middlemen in the progress of goods from the manufacturer to the consumer, and the abandonment of the practice of personally forcing goods on unwilling customers. In these changes there has been an immense saving of human effort, and the public as well as the men first to adopt them have reaped the benefits. Labor-saving inventions or innovations are quite as important in the sale of goods as in manufacture or transportation, and those first to dispense with urging and canvassing salesmen and with needless commercial transactions between manufacturer, jobber, wholesaler, and retailer naturally achieved great economic results.

In shortening hours and in adopting the cash system Mr. Eaton has helped to accomplish important sociological results. To an army of clerks relieved in the early evening, and for the usual Saturday outing, life took on a different aspect from that presented to the wearied victims of long hours and close confinement. Consumers also found the benefit of a system to which they sometimes reluctantly conformed, and they profited by the leisure that resulted from promptness and despatch. The cash system has been instrumental in cutting off the waste attendant on a multitude of small credits. It has had a still more important and far-reaching effect in reforming and correcting careless and wasteful habits in domestic management. These and similar reforms and improvements were made pos-

sible by basic changes which have transferred the eagerness from sellers to buyers, and put the great organizing merchant in a position to dictate times, terms and conditions to his customers.

The moral influence of the commercial revolution in which Mr. Eaton has been Canada's leader is still more pronounced. He has made it clear beyond the possibility of doubt that even from the low standpoint of commercial gain the greatest success is achieved by frank, open honesty in business. He has given the lie to the many aphorisms that hopelessly declare the might and power of chicanery and deception. There is a healthy moral atmosphere in a store that is ready to return the money of a dissatisfied purchaser, and that atmosphere has given modern retail trade a standing that could never be attained by the shrewdest of questionable self-seeking. Mr. Eaton's name stands forth as that of a great commercial organizer, with keen discernment as to the needs of the public, and executive capacity to direct and control an extensive and complicated business enterprise. But it stands forth with far greater distinction as that of a man of strict integrity, who carried into his business the highest principles of commercial morality, and whose success was an elevating force throughout the wide field of his commercial and personal influence.

But Mr. Eaton was more than a great organizer of business. Behind all his planning for the simplification of methods and the extension of trade was an interest in life itself, and especially in the life of the great multitude of the world's workers. In a speech on a recent occasion he referred to the great changes that had come over the business world within his own lifetime, especially in the way of shorter hours and more rational conditions, and he ventured to predict the issue of the movement to which his own policy gave both impulse and direction. "I may not live to see it," he said, "but some of you younger men, I hope and believe, will see the time when the world's business can be done in five working days, and better done than in six, and when Saturday will be given up entirely to recreation, and Sunday to rest and worship." That conviction was based on a study and observation of economic laws, but it had in it something of the true leader's vision. He saw beyond the skyline of mere trade, and had a care for the worth and dignity of the life that must be turned into the machinery of trade to make its wheels go round. He believed in the humanity of commerce and

in the divinity of human life, and his own contribution to the industrial and commercial life of Canada was not merely in the better organization of business, but even more vitally in the humaner conditions of service which he helped to bring about, and in the better ideals toward which he strove. If the time is at hand when by the improving of mechanical appliances and the civilizing of business methods both the captains of industry and their army of workers will have one whole day for the recreation of the wasted nerve and tissue and blood, and one for the refreshment of the life of the spirit, something of the credit will be his who saw the day coming from afar and was glad.

From the TORONTO MAIL AND EMPIRE, February 1, 1907.

The death of Mr. Timothy Eaton, who passed away so suddenly yesterday, will be widely deplored, for not only in commercial life, but also in religious, benevolent and social circles was the famous merchant prominent. Those who were close to Mr. Eaton will naturally think of him in association with the particular branches of effort in which he and they were unitedly concerned. It will be felt by them that they have lost a wise and active friend, whose assistance and whose counsel were invaluable.

But by the general public, the great mass of the people, Mr. Eaton will be regarded as the successful man of business—the merchant who, beginning in a small way, gradually added to his establishment until it became a marvellous institution with extensive ramifications and a numerous clientèle. There is some reason to believe that what Mr. Eaton achieved he designed long ago. Mr. Wanamaker, of Philadelphia, had set out to unite under one roof all the commercial activities of a town. Mr. Marshall Field, in Chicago, and Mr. Whiteley, in London, were working in the same direction. What these enterprising men had undertaken, Mr. Eaton, no doubt, felt that he also could accomplish. Thus it came to pass that this business was extended, was made more inclusive, and was finally brought to its present vast proportions. What was the secret of Mr. Eaton's success? This question finds its answer in the general statement that Mr. Eaton was a born business man with large ideas;

and that he was able not only to see an opportunity, but to grasp it. Along with this foresight and the readiness to accept a risk that advantage might come was a distinct and indeed marvellous talent for organization and supervision. The entire basis for Mr. Eaton's success was a combination of remarkable qualities not often found in one man. These were all exerted to the one end, and with the result so familiar to us all. The influence of Mr. Eaton's policy upon the community has been salutary. The time was when the credit system was practically universal. The substitution of the cash plan for this expensive system has been a good thing for trade and for the public at large.

Mr. Eaton was a man of forceful intellect, of great commercial skill, of extraordinary organizing talent and of the highest integrity. Thus equipped he fought a strong battle and was able to bring his plans to a successful conclusion. His life, in that it shows that ability tells and that courage wins, is a lesson that will not be lost upon young men of ambition in the world of business.

"Kit," in *TORONTO MAIL AND EMPIRE*, February, 8, 1907.

A good man. That was Timothy Eaton. God's good man. There is a perfume attaching to the name and life of such a man not to be reached by those whom only Fame has crowned. Mr. Eaton was necessarily a great man. The result of his vast business enterprises shows that, but there was something so thoroughly good, clean—one might say holy—in the whole life of the great merchant prince, something so lovable in his quiet, reticent way of doing good, something so wonderful in the steadfastness with which he wrought from nothing a great fortune, that you come back to the word good—a good man, which sums it all up. He "made good" in his fight with this world, honestly and uprightly; and in an age where business men are apt to go to pieces and end a long life in disgrace, it is small wonder that we should point with pride to such a man as Timothy Eaton, and be fired with desire to try to do as he did, to live soberly, sanely, wisely; to pursue our business earnestly and honestly; to hold fast to a saving religious faith, letting infidelity and "free" thought, this fad and that, go by. It was a beautiful life; a beautiful death. They say he looked as one who already knew the heavenly peace and rest. He will long be mourned and never forgotten, and I doubt not when St. Patrick's Day comes

many a shamrock will find its way to where the grand old Irish-Canadian lies at rest.

Sleep on now, and take your rest,
For the day is overpast;
Life is sweet, but sleep is best.

From the TORONTO WORLD, February 1, 1907.

Conspicuous success in any walk of life, when it comes as the reward of independent, individual effort, earnest labor and high principle, is always honorable, and will never cease to be held in honor. To build up a vast commercial and trading enterprise from a lowly beginning; to establish novel rules for its conduct; to render it not only profitable to its creator but beneficial to the community, demands extraordinary capacity, abundant faith, clear vision and resourceful tenacity. As it grows it elicits the possession of other and even rarer qualities. The sound judgment of character required in the choice of responsible lieutenants; the evolution of a system permitting of constant supervision without discouraging the sense of responsibility; the correct estimation of the quality of service given—all these are essential for the creation of a vast commercial and industrial organization.

Rarely have the essentials for success in business been more happily united than they were in the person of the late Mr. Timothy Eaton, whose sudden and unexpected demise the city mourns to-day. Among its many centres of attraction, none is more widely known than the great departmental store, which probably for generations will be associated with the name of its founder. Indeed, it would be entirely appropriate to place in it the epitaph inscribed on the tomb of Sir Christopher Wren within the cathedral which was the crowning glory of his career: "Si monumentum requiris, circumspice"—"If you seek his monument, look around." And it is not surprising that in this age and on this continent the triumphs of peace in trade, in commerce, in industry, should be no less highly esteemed than the achievements which, in older countries, alone entitled their makers to lasting remembrance.

In Mr. Eaton's life there were no discordant elements. As the head of a vast business enterprise, he was compelled to observe

strictly the rules essential for business success, but he never forgot to render the due meed of justice between man and man. Many successful business men have ignored this paramount obligation, and have thus failed to command the personal respect which is the truest guerdon. Mr. Eaton, in numerous and various ways, demonstrated his constant consideration for all dependent upon him. He believed in reasonable leisure, and it was his desire that Saturday should be available for recreation, and Sunday reserved for attention to higher needs. His, too, was a charity that never failed, but overflowed in varied channels, and Toronto will be fortunate if, in days to come, it can boast of citizens equally devoted to the exercise of a genuine altruism. And if anything can mitigate sorrow, it is the assurance that the great captain of trade and industry, whose loss the city mourns, is to-day represented by sons who, inspired by his noble ideals, cannot fail to emulate his example.

From the TORONTO STAR, January 31, 1907.

One might speak of Mr. Timothy Eaton as a successful man in the ordinary sense—a man who struck out on new and original lines, and built up an immense business, one of the striking features of the City of Toronto. In this moment we prefer to think of him as a man of genuine kindness of heart, sterling honesty, and transparent simplicity of character, and, above all, to remember that he carried these qualities into the conduct of his business. Too often we see that when a business is enlarged so as to lose the sense of personal intimacy with the customer, the business ceases to have a heart and a conscience, and the only object is to make money and earn dividends. With his large staff of employees and his immense body of customers, Mr. Eaton never lost the sense of personal responsibility. He to a large extent fulfilled the ideal laid down by Ruskin in his "Unto This Last." He regarded the position of a merchant as a post of duty. He never sheltered himself behind the selfish and dishonest maxim, "Let the buyer take care of himself." He rather considered that the merchant should be an agent or trustee for the buyer, bound to give him fair value and to do him good service.

The position taken by Mr. Eaton in shortening the hours of work was an immense boon to all who are employed in the retail trade of Toronto. We may be sure that he was actuated,

then, not merely by kindness of heart, but by a sense of justice and a desire to give fair play to all with whom he came in contact. We prefer to emphasize this feature of his character rather than his charity and other amiable qualities, because the future of Canada depends largely upon commercial honesty, upon honesty and fair play in all relations of life; and if we forget everything else, we should try not to forget that the man who has passed away achieved success not only in the commonly accepted sense, but in the sense of doing his duty in the field of commerce with all the fidelity and loyalty of a good soldier.

From the TORONTO STAR, February 1, 1907.

That honesty is the best policy is a maxim that is sometimes criticized as cold and calculating, even as immoral. You should be honest, say the critics, whether it is good policy or not; you should be honest without regard to consequences. This is perfectly sound, but it is one of those counsels of perfection that do not take account of the weaknesses of human nature. Human nature, as a rule, is neither black nor white, but grey. The average man is neither bent upon doing evil, nor bent upon doing good, without regard to his own interests. He is the creature of circumstances. He is usually kind-hearted, and when he does a harsh or unjust thing is apt to excuse himself by saying that "business is business." Here comes in the benefit of the example of such a man as Timothy Eaton, who not only has the honest and kindly impulses that all men have, but is bold enough to say that he can build up a great business on that basis, and has the business ability to realize his ideals. A great deal is done for humanity when it is demonstrated in the most practical way that fair treatment of employees, fair treatment of customers, is compatible with business success, and even promotes business success.

The average man prefers to do well, prefers to do his duty toward his fellow man, prefers to consider the rights and the interests of his fellow man. He goes wrong because he is misled by false lights, such as the old Roman maxim: "Let the buyer beware." Place him in a position in which duty is his only guide, and he will do his best to fulfil his trust. Take a man who is known as a political heeler, place him in the civil service, give him certain duties to perform, and remove him from politi-

cal influence, and he will try to do his duty with all his might. Take a rough from the streets, place him in the army, and give him a post to defend, and he will defend it with his life.

But in commerce and finance there are dangers that do not show themselves in some other walks of life. The pecuniary rewards are so great, compared with those of mechanical or professional life, that they are apt to dwarf the sense of duty, and the ordinary kindly impulses of the human heart. In "Unto This Last," which Ruskin himself says contains the truest of all his sayings, he lays down the principle that the merchant should be bound by the same sense of duty as the general of an army or the captain of a ship. He is entitled to his wages, as they are, but the wages are not the chief thing. His mission is to collect and store such things as are serviceable to his fellow creatures, and to distribute them as they are required. He is their agent for this purpose, their trustee, their steward. He is as much responsible to them as a lawyer to his client, a physician to his patient, a workman to his employer, a soldier to his country. Ruskin was sometimes regarded as a dreamer. But if a business can actually be managed with conspicuous success on those lines, there is some ground for encouragement.

From the TORONTO TELEGRAM, January 31, 1907.

A greater merchant than Timothy Eaton never lived in any age or any country.

Canada is prone to measure greatness according to the success achieved in politics, in finance, or in railway building.

Timothy Eaton was not in politics, in finance, or in railway building. His genius was pitted against the difficulties of a problem more perplexing than the problem that has tested the mettle of men whom Canada reckons great in politics, in finance, and in railway building.

Other countries have greater politicians, greater financiers, greater railway builders than Canada can boast of. No country has, or ever had, a greater merchant than Timothy Eaton.

The Napoleonic sneer to the effect that Britain was a nation of shopkeepers was meant to serve as a mark of shame. That sneer became a badge of glory. To Timothy Eaton more than to any other man, living or dead, is due the high rank that Canada has achieved among the shopkeeping nations of the earth.

Toronto was a small city, and Canada was a country of limited possibilities when Timothy Eaton began to work out the dreams of his unique business genius. The working materials that lay ready to his hand were unpromising, compared to the materials that larger populations provided for the great merchants of England and the United States. Timothy Eaton went to work and created a business system that in extent and efficiency will take its place with the greatest mercantile houses in the world.

The genius that modernized and revolutionized the retail commerce of Canada was necessarily concentrated. The powers of Timothy Eaton's life could not be distributed over a large variety of human interests. The demands of the business that his genius created and his energy extended did not exclude care for other interests. The powerful aid that Mr. Eaton rendered to humanity by shortening the work hours of his thousands of employees was a glory added to the splendors of success in business.

Timothy Eaton will be long remembered in the city which he helped to build up and in the country which learned to know his name as a household word in almost every home. He had the rare gift of attracting high ability into his service, and he will not soon be forgotten by the lieutenants who followed him through all the conquests of a great career. Above all, he will be remembered in that inner circle where there is mourning for a husband and father. Toronto has lost a great citizen. Canada has lost her greatest merchant, and public sympathy will offer the sincere tribute to the mourners whose sorrow is greater, whose loss is heavier than all the regrets of the world outside the home.

From the TORONTO TELEGRAM, February 2, 1907.

Toronto, in honoring the memory of Timothy Eaton, pays a deserved tribute to the genius that created employment for thousands of workers.

Wealth and success, in terms of dollars and cents, may mean nothing more than the ownership of inherited land that has borrowed its value from the growth of a city.

The wealth of the late Timothy Eaton implied merit. His success meant usefulness.

Toronto benefited by the powers of a business genius who is sincerely mourned and will be long remembered by a city that has lost a chief builder of its greatness.

From the TORONTO NEWS, January 31, 1907.

The capacity and the desire to accomplish enduring work is the measure of human greatness. Therefore, Mr. Timothy Eaton was a great man. It is the fashion to believe that only statesmen, writers and artists can be great, but we venture to assert that many of the high qualities of mind found in the Gladstones, the Tennysons and the Meissonniers are evident in the intellectual equipment of a man who can attain notable success in the commercial world. That Mr. Eaton's success was notable, even phenomenal, none can deny. The business did not happen. It did not grow by mere luck. Every advance was the result of close reasoning, wide knowledge and unfaltering faith on the part of the proprietor. Keen imagination pictured to him the possibilities of the future, yet he tested every dream by the cold logic of figures before he sought to make it a reality. It is true that in many cases he must have walked by faith, rather than by sight, but his faith was buttressed by accurate and abundant knowledge of commercial conditions and by a certain appreciation of the needs and wants of the public. Any man with money or credit can stock a store, but it takes a genius to select only those goods that the public is anxious to buy. Mr. Eaton knew his patrons. He had laid bare before his eyes their psychological processes. Accordingly he could appeal through the press to those patrons with confidence. This was not a gift. It was acquired little by little—in the Irish draper's shop where he served his apprenticeship, in the little stores in Kirkton and St. Mary's, and later in Toronto. He learned the peculiarities of humanity, and by years of patient experiment secured in his own mind a picture of "the average man" or "the average woman." To this composite of humanity he made his appeal. No wonder he succeeded. He was in some degree a man of one idea. He had put his brains into the business and he lived to see the result of his close application and his mental toll in that immense store which is a credit not only to Toronto but to the whole of Canada.

But it was not only knowledge of men and knowledge of dry-goods that brought success. He knew how to organize his business. His three thousand employees might have been a mob. Instead they are an army, well drilled, well officered, and ready for any emergency. So careful and so complete is the organization that the proprietor could learn at a moment's notice the capabilities and the record of any employee. His managers,

buyers and foreign representatives are just as much under orders as the captains and lieutenants of a regiment, and over all sat this keen-eyed man of intellectual pre-eminence; a general, as much the master of the situation as Napoleon at Austerlitz. The business remains an enduring monument to the ability, the industry and the wisdom of its late President. He was a just man. He did not lack the rough-and-ready manner of the Irishman, but the certainty that every employee would be treated with fairness made his staff thoroughly loyal.

In private life Mr. Eaton was known as a man whose benevolences were large and widespread. He will be missed by many charities, which had reason to bless his name, as well as by the retail business men of Toronto among whom he stood pre-eminent. His sons have inherited his commercial aptitude, and in their hands the great business is secure.

From the MONTREAL DAILY HERALD, February 1, 1907.

Timothy Eaton, who died yesterday, was not born to greatness, and greatness was not thrust upon him. He achieved it by hard work, careful attention to business, a keen study of his fellow men—and women—and an enlightened faith in printer's ink. Mr. Eaton made his business what it is, the largest retail establishment in Canada, by finding out what people wanted, how to get it for them at the lowest cost, and how to induce them to come to him to buy it. He was a merchant, that is to say, who did not allow his imagination to be smothered by the inevitable and necessary routine of daily work in a shop.

It took a good deal of time to establish the departmental store idea in Canada, as elsewhere, but Mr. Eaton early arrived at the knowledge that while merchants who had things to sell had all been trained in pretty much the same methods, from which they made it more or less a point of honor not to deviate, the public, and especially the women who do the buying, are profound economists without knowing it, conceding no limitation upon their right to buy in the cheapest market. He called in the daily press to help him let them know that the cheapest market, for which they were looking, was to be found under the roof of his store. And when he had induced them to come he convinced them. No doubt the official organization within the Eaton premises, to be successful, called for the exercise of great powers

of executive control. It takes good management to get value for the wages paid to three thousand employees and to secure a profit on enormous quantities of goods passing through their hands. That is all, notwithstanding, a relatively easy matter. It is a work that can be partitioned out. The touch of genius about the building up of this great business was in knowing the needs and the tastes of the average spending head of the average household, and in finding the right and best method of catching her eye. That genius Mr. Eaton had, and he exercised it when his competitors thought him more or less mad to be departing from older methods.

Such a career as Mr. Eaton's is not without its impress upon the life of the generation in which it was spent. For all that he was little known to it except as giving a name to distinguish his store from others. Surely the man who makes one dollar buy what two bought before is a benefactor to his race.

From the WOODSTOCK SENTINEL REVIEW, February 1, 1907.

When the late Timothy Eaton came to this country from Ireland he had little more than the foundation of a character and the determination to succeed; when the various Eaton enterprises closed down on the announcement of his death it is said that approximately nine thousand people were temporarily in idleness.

And this great business had grown up under his personal supervision. He built up a wonderful business and accumulated a lot of money; but it is said that he never lost his sense of personal responsibility. The *Toronto Star* says editorially that "he regarded the position of a merchant as a post of duty. He never sheltered himself behind the selfish and dishonest maxim, 'Let the buyer take care of himself.' He rather considered that the merchant should be an agent or trustee for the buyer, bound to give him fair value and to do him good service," and it adds: "If we forget everything else, we should try not to forget that the man who has passed away achieved success not only in the commonly accepted sense, but in the sense of doing his duty in the field of commerce with all the fidelity and loyalty of a good soldier."

To those who still believe that a good name is more to be prized than great riches the character of the man will be re-

garded as of greater importance than the business he built up; but whatever view one may take of the relative value of things, it is interesting to learn that it is possible for a man to achieve success, even great success, in the business world, without risking the loss of the approval of either his own conscience or his fellow men.

It is important to know this, especially now when there seems to be a growing disposition to regard every successful enterprise as an injustice or the result of injustice.

From the WINNIPEG FREE PRESS, February 1, 1907.

Timothy Eaton, whose long and successful life closed yesterday, was the architect of his own fortunes. His career is an inspiration to young Canadians. Business ability such as his is not common, but his industry and integrity were also very great factors in his success, and it is encouraging to know that in the long run these qualities tell, and that public confidence ultimately goes to the man who deserves it.

In his private life, as in his business life, Mr. Eaton had the respect of all who came in contact with him, and those whose loss is greatest in his death have whatever consolation is to be drawn from the widespread public sympathy that is being evidenced, as well as from the recollection of his long, useful and honorable career.

From the WINNIPEG TELEGRAM, February 1, 1907.

It is given to but few men to build up in the brief space of a lifetime a colossal business such as that of The T. Eaton Co., Ltd. In the short span of one human existence to rise from poverty and obscurity to the enjoyment of a princely fortune and a world-wide commercial reputation, is a feat to be proud of. Timothy Eaton, in laying down his burdens and passing to the great beyond, leaves behind him a memory of all this accomplished and more, for the structure he has reared will remain a lasting memorial of the inherent greatness and capacity of the man who from a humble beginning was able by his own exertions and sheer force of ability to reach the summit of success. In addition to his fame as a business man the late Mr.

Eaton leaves a most enviable reputation for his benevolence towards objects of public and private charity. Amongst his nine thousand employees he was almost revered. To them his loss is well-nigh a personal one. In the height of his prosperity he never wavered from the strict principles of integrity and good living that had so much to do with his great career. His exemplary private life is worthy of emulation, and while only the few may hope to reap the rich financial rewards that were his, the example he has so nobly set is one that the many may follow with great profit to themselves.

From the WINNIPEG TRIBUNE, February 1, 1907.

By the death of Mr. T. Eaton, founder and president of The T. Eaton Company, Limited, Canada loses her greatest merchant.

As a prince among merchants he has for years been known throughout Canada. As a prince among men he has been known to all who were associated with him.

Everyone recognizes the great business capacity and integrity of the merchant. The tributes of those who have been associated with him in building up and conducting his great business compel the conviction that, as a man, his sterling worth was not less unmistakable.

To be very successful in business life and to retain the respect and even the admiration of associates and competitors alike, is a tremendous triumph of a long life. Such was the triumph of T. Eaton.

Funeral Services

At the Family Residence, 182 Lawther Avenue

Before a congregation which crowded the reception hall and adjacent rooms the funeral service was held.

Rev. Dr. W. S. Griffin, an old friend of the deceased, conducted the service. Rev. Mr. Armstrong, of St. Paul's Methodist Church, offered up prayer, thanking God for the memory and the stimulus of his industry, integrity and unswerving fidelity, and prayed that God might comfort the widow and family of the deceased and bring them safely into the realm where there is no separation, no fear, and no death.

Rev. J. W. Holmes read the familiar Scripture service, "A thousand years in Thy sight are but as a day, as a breath they are gone and vanish out of sight."

Rev. Joseph Odery, speaking from the words, "Let not your heart be troubled"; and "I will not leave you comfortless; I will comfort you," said that he had to mourn the loss of one of the best friends he ever had. He would not refer so much to that clear foresight and remarkable grasp of affairs which has enabled Mr. Eaton to become so eminent in the world of business, as that inner life of the spirit which was so real to Mr. Eaton, and which they had so often talked of together.

He recalled one summer morning in Muskoka when together they had sung at Mr. Eaton's request,

"Other refuge have I none,

Hangs my helpless soul on Thee,"

and afterwards,

"In my hand no price I bring,

Simply to Thy cross I cling."

He had in matters of faith the beautiful simplicity of a child. He looked on the Bible as being God's own message to his heart. He endeavored to have the Sermon on the Mount wrought out in his daily life. He had a scorn for anything small and mean. I never knew a straighter man in all my life. He took the same

practical view of religion that he did of business, and an outcome of that was the early closing of his business houses. The end was no shock to him, and he was fully prepared for it. God's finger touched him and he slept.

A FAITH IN PROVIDENCE.

Chancellor Burwash said so many knew him that it was not necessary to rehearse his many excellent qualities. His was a dominant personality, a master spirit. Business morality had been helped by his strong convictions. Righteous indignation at business trickery never burned more strongly than in his breast. He had a deep, warm Irish heart, and the old-fashioned fear of God and faith in Divine Providence was deep-rooted within him.

Dr. W. S. Griffin said he mourned a friend—a friend almost from boyhood. He referred to Mr. Eaton's accident and physical disability of late years, and asked, might not these have been God's way of preparing him and mellowing his character? These hardships were overruled and sanctified to his spiritual development. Dr. Griffin paid an eloquent tribute to Mr. Eaton's loyal, true, intelligent, loving and devoted wife, who had shared his struggles, his battles, and his interests so faithfully.

H. N. Blight, from the hall landing, sang "Abide With Me" with great effect, moving many to tears.

Rev. Richard Whiting closed with prayer, and said, in part: "How honestly we should come into Thy presence! How does death strip everything that is superficial as we come before Thee! Help these strong men and tender women assembled here to know that every other fact is secondary to the fact that, even as a father pitieth his children, so the Lord pitieth them that fear Him. Let us go out from looking upon the face of this dead friend, and be stronger for the memory of his life. Remember the home. Remember the sorrowing ones. Remember her who, from the midst of her luxurious surroundings, says, 'No home now.' Stimulate these sons that they may be worthy sons to a noble father, and lead us onward in the full assurance that the love commenced here on earth will be continued in that other world our brother's soul has already entered."

Rev. Mr. Armstrong offered up an eloquent prayer, at the close of which the company sang "Rock of Ages."

After the service the friends of the deceased formed into line and took a last look on the face of their departed friend. Mr. Eaton bore a beautifully calm and peaceful expression as he lay

in the mahogany casket, surrounded by masses of floral tributes, manifesting the love and esteem in which he had been held.

THE CORTEGE.

At 4.15 the funeral procession moved from the front of the residence. The pall-bearers were Harry McGee, George W. Dean, Charles Lewis, A. A. Gilroy, Charles Booth and Allan McPherson. The heavy casket was draped with a white satin pall brodered with natural flowers.

All along the route, in spite of the inclement weather, crowds lined the sidewalks and groups gathered on the corners, while motor cars and other vehicles halted to give their occupants a view of the procession. There were in the procession 223 carriages, and many motor cars and other vehicles were also in attendance.

The funeral procession of over 200 carriages arrived at Mt. Pleasant Cemetery shortly after five o'clock. Each side of the street, and every doorway, window or other vantage place were crowded with people for two hours before the cortège passed, and in the cemetery itself quite a considerable number waited patiently in the rain long before the hour of arrival. Three large florists' vans, packed full with wreaths and other floral tributes, arrived about five minutes before. Not more than a quarter of the carriages that reached the cemetery could be accommodated on the driveways within. In the vicinity of the conservatory the spectators had collected in a large, compact crowd, and considerable difficulty was experienced in keeping a clear passage along the drive to the entrance. The pall-bearers carried the richly carved walnut sarcophagus into the conservatory. All the chief mourners and as many of the leading men of every department of life represented in Toronto passed in and stood reverently around the coffin, while Rev. Dr. Griffin, Rev. Mr. Armstrong and Rev. Mr. Whiting read the last burial service for the dead. A pure white silk drape, beautifully dotted with roses of Sharon, lilies of the valley and cypress, was placed on the sarcophagus, and at the head the large heart of violets, which was the floral offering of the wife of the deceased. The coffin was then slowly lowered into the vault, and the last rites paid to one of the greatest citizens to whom Toronto has been called upon to pay her tribute of mourning and respect.