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The Trader.

"A Journal devoted to the interests of the Hardware and Jewelry Trade."

x 3

TORONTO, NOVEMBER, 1879.

CANADIAN ELECTRO PLATED WARE

In order to protect our Canadian Trade we have opened a branch factory at Montreal, and have fitted it up with the latest and most improved machinery for the manufacture of all kinds of Electro Silver Plated Flat and Hollow Ware. We have imported a full corps of operatives from our main factory at Wallingford, Conn., U.S., which will enable us to turn out goods equal to any manufactured in the United States. The branch factory is under the personal supervision of Mr. G. W. Hull, who has long been recognized as one of the most experienced and practical Managers of this kind of manufacture in the United States; this in itself will be a sufficient guarantee that all the work turned out of the Montreal factory will be fully up to the standard, both in Quality and Finish.

IN HOLLOW WARE

We will as usual make a full assortment, including all the latest novelties. These goods will be found fully illustrated in our new catalogue, and are warranted to be equal to any goods of a similar kind manufactured elsewhere. All our goods bear our own Trade Mark and name, and are guaranteed to be first class in every particular, no matter by whom sold.

IN SPOONS, FORKS

And other Flat Ware we will continue to manufacture goods worthy of the high reputation we have attained and can recommend them as being equal to any goods in the world. They are all heavily plated with a coating of pure silver, from 10 to 20 per cent. heavier than the regular market standard, upon a base of 18 per cent. Nickel Silver, and are all hand-burnished, and finished equal to sterling silver goods. We are prepared to furnish them either in Plain or Fancy Patterns, in Extra, Double, Triple and Quadruple Plate. Each Spoon and Fork has the quality plainly stamped upon the back, and every dozen is warranted by special guarantee wrapper. Full particulars as to patterns, etc., will be found in our illustrated catalogues.

SIMPSON, HALL, MILLER & CO.,

MANUFACTURERS OF FINE ELECTRO PLATED WARE,

Wallingford and Montreal.

SPECIAL NOTICE

We also desire to notify the Trade that in order to meet the wishes of our western customers, we have entered into arrangements with

MESSRS. ZIMMERMANN, McNAUGHT & CO.,

Toronto to act as our Sole Wholesale Agents for the Province of Ontario, and will hold at their Warehouse, 56 Yonge Street, Toronto, a full stock of our leading lines, both in Flat and Hollow Ware, which will enable them to fill orders on the shortest notice. They will supply our goods at the same price from Toronto, as if sold direct from the factory, and will furnish prices and Illustrated Catalogues free to dealers on application. Dealers in Ontario will please address enquiries to Zimmerman, McNaught & Co., Toronto.

SIMPSON, HALL, MILLER & CO.,

WALLINGFORD AND MONTREAL.

SHEFFIELD STERLING FLAT WARE.

For ordinary table use amongst those who do not desire to go to the expense of sterling silver or electro silver plate forks or spoons, no metal has yet been discovered that answers the purpose so well as Nickel Silver.

Pure "Nickel" is a hard, brilliant, silver white metal, almost useless when used by itself because of its extreme brittleness, but invaluable as an alloy on account of its wonderful whitening properties.

The "Nickel Silver" of commerce is a compound metal, composed of copper, nickel and zinc and varies in quality according to the proportions of the metals of which it is composed. This metal is put upon the market under various names but whether it be known as "German" or "Nickel" Silver, "Nickelite," "British Plate" or "Albata Metal," its color and quality depend entirely upon the amount of pure nickel used in its manufacture. The commoner qualities of nickel silver contain from 5 to 12 per cent. of nickel; the better class from 12 to 18 per cent. This latter quality (18 per cent.) is recognized standard amongst English and American manufacturers of nickel silver spoons and forks, and is white enough to give good satisfaction, especially when electro silver plated. For table use without plating, however, this quality of metal does not contain enough nickel to enable it thoroughly to resist the acids contained in our ordinary food without discoloration; hence we often hear the complaint that nickel goods "turn brassy" after a short period of actual service. In order to en-



THE "TIPPED" PATTERN.

our customers to sell spoons and forks, we can conscientiously recommend, we have introduced into the Canadian market as a substitute for the nickel now in use the new metal known in England as "Sheffield Sterling." This metal has been produced only after a great deal of labour and experiment, and contains nearly 25 per cent. of pure nickel, being a larger proportion than any nickel silver ever before used in the manufacture of table ware. It has always been held that an alloy containing so much nickel must necessarily be brittle. This difficulty, however, has been fully overcome, and the result is a metal, whiter, stronger, and more like sterling silver than any now in use.

In offering "Sheffield Sterling" spoons and forks to the trade of Canada, we believe we are giving them goods that will commend themselves to their customers, not only because they are as low in price as any first-class goods now on the market, but because they are better in quality, finer in finish and more elegant in design. They are all neatly packed in boxes (teaspoons three dozens—other goods in two dozens), and every dozen has a guarantee of the quality printed on the wrapper. This guarantee authorizes the dealer in all cases where these goods prove defective to return them and draw upon us for their invoice value. The fact that the manufacturers are willing to guarantee their goods in this way is a strong proof that they themselves have the utmost confidence in them, and this will be found of great assistance to the retail merchant selling them to his customers. The cut above shows the style of these goods, and will give the trade a fair idea of the improved pattern we are introducing. We keep a full stock on hand of all the different sizes and weights, and are prepared to fill orders at the shortest notice.

Where jobbers wish to give importation orders for large quantities, special prices will be given. We have registered the Trade Mark "Sheffield Sterling," ^{Crown} or ^X and will fully guarantee all goods bearing such imprint, no matter to whom sold. Price Lists to be had on application. Sample orders solicited. To be had wholesale only from

56 YONGE STREET, TORONTO.

ZIMMERMAN, MCNAUGHT & CO.

FINE CUTLERY

We desire to notify the trade that we have been appointed Sole Wholesale Agents for Canada, for the celebrated Cutlery manufactured by Robert F. Mosely & Co., of Sheffield, England. These goods are all manufactured from the best double refined shear steel and are guaranteed to be equal in finish and quality to any cutlery manufactured in England, while the prices will be found much lower than that of other first-class makers. R. F. Mosely & Co. make a specialty of the following lines, viz.: Bone, Ebonite, Patent Ivory, Hard Rubber and Ivory Handled Cutlery and the newest American patterns. They are also manufacturers of the celebrated

COMBINATION CARVER AND KNIFE REST.

This double guard and knife rest is made all in one piece, and is the cheapest, strongest, most durable and elegant invention of the kind ever offered to the trade. Letters Patent have been secured for this invention, and any person found selling imitations will be prosecuted according to law. These goods will be found the most saleable of in the market, and are guaranteed to give satisfaction.

TO BE HAD WHOLESALE ONLY FROM

ZIMMERMAN, MCNAUGHT & CO.,

MANUFACTURERS' AGENTS,

56 Yonge Street, TORONTO, ONTARIO

Z., McN. & Co. would also direct the attention of the Trade to the fact that they keep always on hand a large and complete assortment of Electroplated Butter Knives, Pickle Forks, Fish Carvers, Fish Eaters, Dessert Sets, Children's Sets and Case Goods of all kinds. These are all of the best Sheffield make, and are guaranteed equal to any goods of the kind imported into Canada.

THE TRADER.

TORONTO, ONT., NOVEMBER, 1879

Distributed free to every Jeweler and Hardware Merchant in Canada.

ADVERTISING RATES:

1 page, \$20.00 each issue.
 1/2 page, 12.00 "
 1/4 page, 8.00 "
 All Advertisements, 8 cents per line "
 A discount of 25 per cent. will be allowed from above rates for yearly contracts. All advertisements payable monthly.

All business and other communications should be addressed to
 "THE TRADER PUBLISHING CO.,"
 Box 835, Toronto, Ont.

Better Times.

From what we see around us we cannot doubt but that our country has entered upon a new and prosperous era in its history. On every hand we see signs of revival in trade, and the feeling amongst manufacturers and merchants is more hopeful than it has been for many a long time. As we pointed out in an article in the September number, the natural consequence of this revival of trade in all countries is an increase in the price of almost all staple goods. In no branch of business has this rise been more marked than in hardware goods, which have advanced from ten to sixty per cent. on former prices. In some lines manufacturers do not know what to ask, and refuse to give quotations for advance orders. With wheat and all other produce at present prices, our farmers will be in a position to pay off their old scores, which should enable the retail dealer to do the same.

The outlook is bright, and we trust in the good time coming our businessmen will be able to make up for the period of depression when it was all work and no pay.

Customs Dispute.

The misunderstanding between the Customs Department and the importers of Electro Silver-plated Ware, referred to in our business notes of last month, still remains unsettled. The tariff, as at present enforced by the Customs Department, is interpreted to mean forty per cent duty instead of thirty per cent. as it reads, which is practically prohibitory for as the importation of these goods is concerned. The injustice of the case consists in the fact that the Department does not notify the importers that the additional duty would be exacted until most

of the goods had been sold, and that at old prices which, when taking the increase of duty into consideration, left them entirely without profit on the transaction. The importers contend, and very fairly to, that the Customs Department should have notified them, before they passed the goods at all, what rate of duty was to be levied on them, and not have waited until the goods were sold before making a demand on them for extra duty.

On the principle that "the king can do no wrong," this action of the Government may be justifiable, but we know of no clause in ordinary commercial morality that could sanction such a proceeding. The importers claim that had they known in time that the Government intended to exact forty per cent. of duty on these goods, they could have raised the price and thus saved themselves from loss. As it is, they contend that the department gave them no chance. They claim that they are buying goods at exactly the same figures now as they did last year, and that if allowed to pay duty on them at the prices at which they buy them, the Government would collect seventy per cent. more duty than formerly, as the law is at present enforced the Department collects one hundred and twenty-five per cent. more duty than before the change in the tariff. No doubt the Government has a perfect right to levy as much duty on any class of goods as they chose, and if to carry out their ideas of a National Policy they are willing to sacrifice their revenue by inducing the manufacturers to come here, importers cannot justly complain. They must adjust their trade to meet the altered circumstances in which they find themselves; but it is manifestly an injustice for Government to demand extra duty on back entries which were passed and the goods disposed of, before the importer was notified of any such interpretation of the tariff.

The N. P. and E. P.

If the National Policy has done nothing else, it has developed in our midst a new industry in the shape of Electro Silver-plated Ware. In olden times our supply was obtained from England, but of late years the American manufacturers have so far outstripped their transatlantic rivals in the essentials of finish, design and price, that they have had a practical monopoly of the Canadian market. The ostensible duty of thirty per

cent. levied by the present Government has had the effect of inducing two of the leading manufacturers of the United States to locate branch factories in Canada, and will no doubt revolutionize the trade as far as importation is concerned.

These firms are Messrs. "Simpson, Hall, Miller & Co.," of Wallingford, Conn., and "The Meriden Britannia Company," of West Meriden, Conn., and employ in their factories in the States upwards of eight hundred hands. The firm of Simpson, Hall, Miller & Co. have located themselves in Montreal, where they have leased a large cut stone building, 40 x 100, and six stories high, which they have fitted up in a most complete manner—their plating room, machinery and equipments being tully as good, as far as their capacity goes, as in their Wallingford factory. Their employees are mostly skilled hands from the Wallingford factory, who have been with the Company for years, and there is no reason why they should not be able to turn out as fine quality of work here as they have been accustomed to do at home.

The Meriden Britannia Company's building, in Hamilton, is also said to be very complete for its size, and will no doubt afford the Company every facility they require for manufacture.

The only apparent draw-back to the success of the business in Canada is the limited extent of our market, but no doubt this will in time be overcome by the cultivation of an export trade. The immediate result, however, of their establishment here will be the reduction of Electro-plated goods to the prices that ruled before the change of tariff.

Accommodation Paper.

Although the absurdity of retail dealers giving accommodation paper to wholesale houses with whom they deal, has often been exposed, facts are continually coming to light which shew that the warning cannot be too often repeated. A few days ago at the Cobourg assizes, Montgomery, the Port Hope jeweler and forger, when being sentenced, stated that his forgeries had been induced by his need of money with which to take up the accommodation paper given by him to the firm of J. G. Joseph & Co., of Toronto, who had become insolvent and unable to redeem them. Although this is not the slightest excuse for forgery, it is another proof that there is a great deal more of this kind of thing done than most

people are aware of. It is a well known fact that a good many firms are in the habit of getting notes from their customers, for which no value has ever been received by the maker, thus bolstering up a rotten business long after it has become practically bankrupt. When the after-clap comes and the firm is declared insolvent (which in fact they have been for months previous), people read the list of victims of this kite-flying system, and say they have their sympathy. If they were bluntly told that they had been a parcel of fools, and that the result was but a certain consequence of their own folly, it would be but the truth, and probably do these victims of misplaced confidence more real benefit than the pleasant but misdirected sympathy of which they are generally the recipients. "But," says one of the victims, "although we knew well enough that it might be dangerous, we couldn't very well help it; the wholesale house we were dealing with asked us to give them our note as a favor, and as we sometimes require favors from them, we could not refuse, although we knew well enough we had never received value for it, besides, they assured us that it would never trouble us as they would take it up themselves when due." A more absurd argument than this, when you come to analyze it, could hardly be imagined, for in the first place none but a weak house would ever ask or require to use accommodation paper. The very fact of a house being compelled to ask their customers to lend them their names on which to raise money, ought to be proof positive of its financial weakness, and in itself the very strongest reason for refusing it. It is true they may take up the note at maturity, so that their customers are never troubled about it at all, but this apparent security and freedom from risk only makes the danger greater, by inducing recklessness on the part of the dealer, who argues that if he can put the wholesale house he deals with under an obligation to him by so "cheap" a favor as simply signing a note, it cannot be a bad investment. When the assignee is in possession of the estate, and the dealer is officially notified by the bank that they look to him for one hundred cents on the dollar for the amount of his accommodation note, he begins to realize that he will have to pay pretty dear for his whistle, but unfortunately for him this knowledge comes too late to be of use.

The ease with which wholesale dealers in fair credit, can discount even inferior

paper is often a great incentive for unfortunate or unprincipled men to resort to the use of notes obtained in this way, but the danger would be greatly lessened if all the retail dealers could be brought to understand and believe that with the aid of a good financier and a judicious use of accommodation paper, a business utterly rotten to all intents and purposes can be floated on for years. In the end it must go down in the maelstrom of bankruptcy around which it has been so long circling, but until the crash comes it presents to the unthinking outsider a fair but deceitful appearance.

Our advice to all dealers, whether wholesale or retail, and we cannot too strongly emphasize it, is, have a watchful care with whom you deal, especially in this matter of accommodation paper; rest assured that a house that has to ask for it is a weak house and ought to be shunned. *Never give your paper to any firm unless you owe them the money and have received value for it.*

The Montgomery Case.

J A. Montgomery, the Port Hope jeweler, who was convicted of forgery at the Cobourg assizes, has been sentenced to two years in the penitentiary, a remarkably light sentence considering the nature of the offence and the character of the man who committed it. Montgomery was very profuse in his professions of sorrow for his misdeeds and a desire to redeem his good name, and seems to have worked on the good natured judge, who had the ruling of his sentence. Without wishing to judge a fallen man too harshly, we may be pardoned if we express the opinion that his apparent repentance was more for the sake of having his sentence lightened than any real sorrow he felt for the wrong he had committed. Montgomery is an old stager, and has played the part of a hypocrite too long to be able to change his whole nature at once. About the first thing this penitent thief did when he got to St. Louis, was to join the Y. M. C. Association of that city, and become respectable (?) He told the judge that he had given up all the stolen property, but he forgot to add that he only did so when he found out that he could not make use of it himself, and that it cost nearly \$1400 to get it and him back to Canada. He charges his forgeries upon the failure of J. G. Joseph & Co., of this city, but the fact is, that their failure did not cause him to forge, but only brought matters to a climax with him, and forced him to show himself in his true colors. Recent investigations disclose the fact that these forgeries extended back over a period of nearly five years, which is a direct contradiction of his statement upon this point. Another singular feature of this case is that when Montgomery's stock came to be examined, it was found that there was in it goods which he must have stolen from wholesale houses here, as they were never sold to him; although he was detected in several small transactions of this kind, he was clever enough to pass the matter off and settle it as though it had been an ordinary mistake. The wonder is that any wholesale house who had found

him dishonest even in a petty transaction, would have ever consented to have dealings with him again. Taking the case altogether, it proclaims Montgomery to be a hardened man, and the sympathy which lightened his sentence seems to us to have been misdirected. If there is one kind of hypocrisy more contemptible than another, think it is that which uses religion as a cloak under which to commit its sins.

SITUATIONS WANTED.

AS APPRENTICE to Watchmaker and Jeweler. He had some experience. Address T. H. M., Box 1, Arnprior, Ont.

HARDWARE SALESMAN.—A young man of 25 years experience, a stock keeper; well posted in all details; best of references. Address M. C., 471 Queen's St. London, Ont.

ESTABLISHED 1863



THE LARGEST

CLOCK

HOUSE IN CANADA

BEST AMERICAN CLOCKS

Prices beyond competition. Price List furnished on application, to the Trade only.

SAMUEL STERN

WHOLESALE IMPORTER,

31 Wellington, 40 Front St. East,

TORONTO.

DAVID WILSON,

Ornamental and General Engraver

7½ KING STREET EAST,

TORONTO.

Crests, Cyphers, Monograms and inscriptions of all kinds of Silverware, etc.

JEWELLERY NEATLY ORNAMENTED

TERMS CASH.

FIRST PRIZE GOLDSMITH'S WORK AT TORONTO INDUSTRIAL EXHIBITION.

P. W. ELLIS & CO.,

Jewelers & Watchmakers, Importers of Watchmakers' & Jewelers' Supplies,

DIAMONDS AND OTHER PRECIOUS STONES

NO. 4 TORONTO STREET,

TORONTO.

BEST AND CHEAPEST OIL IN THE MARKET.

BEAUTIFULLY

UNIFORM IN QUALITY,

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STANDING ALL TESTS.



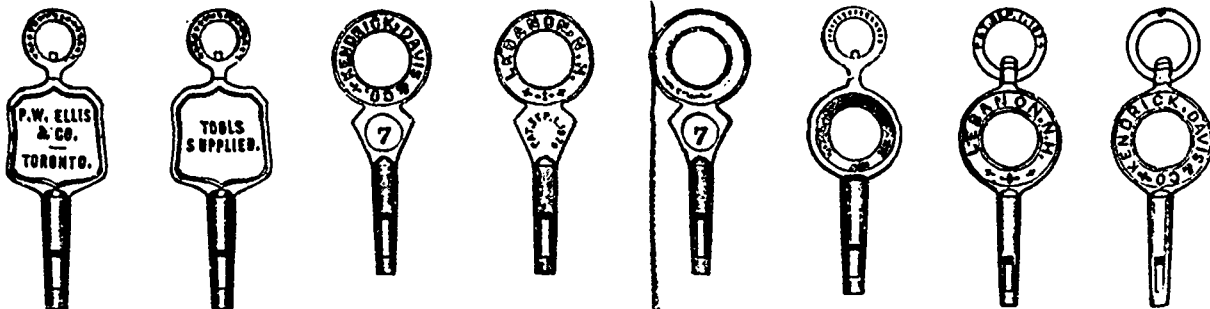
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SOLE AGENTS FOR CANADA.

This oil is now handled exclusively by the leading supply houses in England, France, Switzerland and the United States. Give it a trial and we are assured you will use no other. Special close figures per dozen.

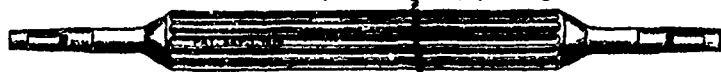
Sole Agents for Ontario for the No Plus Ultra Dust-Proof Nickel Plated Keys.

No. 1 2 3 4 5 6 7 8
Styles A B C D E F G H



No. 9.

BENCH KEYS, in sets of 6, 4 and 3.



No. 10.

Style P, Nickel Handle.



The key pipes are all warranted to be made of the finest quality of steel; one great advantage this key has over all others is the mortice through the pipe, making it the most simple and thoroughly dust and moisture proof, as well as the cheapest key in the market. Sizes run from 1 to 12: 4, 5 and 6 fit Gents' American Watches and No. 9 Ladies' American.

We supply these keys at same prices as sold by manufacturers in the United States. Dealers will see at once the advantage of the name keys as an advertising medium.

We have just received direct from the manufacturer full lines of materials, tools and general supplies, and have now the most complete and fully assorted stock in the city. All orders will be carefully and promptly executed.

Just received the sole agency of the celebrated Schon Piercing Saws, full lines of best sizes in stock.

P. W. ELLIS & CO.

N. B.—Would respectfully ask the trade to send in their Christmas orders for manufactured jewellery work as soon as possible in order that there be no delay or disappointment.

Repairing of all descriptions carefully and promptly executed.

Business Notes and Comments.

In our last issue, the printer made us say that Mr. H. A. Field, hardware merchant, of Brockville, was dead. It should have been Mr. R. A. Field, his brother, also a hardware merchant in the same place.

We are sorry to learn that Mr. W. H. Davey, jeweler, Chatham, has been visited with very severe domestic trouble lately, having lost his wife, child, and brother-in-law, within a few days of each other. He has the sympathy of all his friends in his bereavement.

LONDON & PARIS HOUSE, TORONTO.—This house, which has seen a good many changes during the past few years, has again been brought under the auctioneer's hammer. This time the stock brought 50½ cents on the dollar, which is a very good price for it, considering the way in which the goods were bought.

As an evidence of the "better times" in the United States, we may mention that the Waltham Watch Company have issued a circular notifying the trade that in future they will charge five per cent. advance on old prices on all silver cases of their manufacture. No doubt their example will be followed by the other case makers in the States.

The stock of Montgomery the Port Hope jeweler, was sold at auction last week, and realized fifty-seven cents on the dollar, which was an exceedingly low price, considering the quality of the stock and the way in which it had been kept. The purchaser was Mr. A. Campbell, the well-known jeweler of Hamilton, who ought to make a good thing out of it.

The retail merchants, we are glad to see, have begun the collecting campaign. Here is the manifesto issued by one of them in Port Hope: "If all accounts due me are not settled by the first of November, there will be wigs on the green. This two or three year credit business is played out, it's behind the times. I mean business and you had better settle at once either by cash or I. O. U."

The store occupied by J. W. Gibson, jeweler, Rondeau, Ont., was destroyed by fire on the 23rd October. The building, which was owned by T. C. Ford, furniture dealer, was insured, but Mr. Gibson had no insurance on his stock, and will lose heavily. Such experiences as these should teach people that insurance is not a luxury, but a necessity, and that no prudent business man can afford to do without it.

As a striking example of the "jump" in prices which metals have taken, we hear of a purchase made in Montreal last month of 100 tons Eglinton pig iron which had been brought out in ballast, at \$14 per ton 30 days, landed on the wharves. The thirty days expired on Saturday last, and on the following Monday the iron, which had thus cost \$1,400, was sold for \$2,500, a profit of \$11.00 per ton, inside thirty two days.

MILLICHAMP, the well-known show case maker of Toronto, had a narrow escape from being burned out last week. Through the efforts of the fire brigade the conflagration was extinguished before the building sustained any great damage. Mr. Millichamp's loss arises principally from flooding by water, and will not exceed \$800 in all. This accident has not stopped his business, as the informs us that he is going on all right again, and is prepared to execute orders as usual.

It is computed that the recent rise in prices

will make a nett gain to the Province of Ontario alone of not less than \$4,000,000 on its wheat crop, and \$6,000,000 on other grains, over and above what it would have derived from them at prices ruling a few weeks ago. If this be so, and we see no reason to doubt its accuracy, our farmers and retail merchants ought shortly to be in a position to "square up" their accounts, and put their business on a more secure footing.

MATRIMONIAL HUM.—We don't know whether it is the effect of the N. P., or the revival of business, but we observe an unusual activity in the matrimonial line amongst our jewelers. During the past month three well known members of the craft have gone into this style of partnership. A. W. Pringle, of Port Hope, C. Drew, of Orillia, and A. S. Murray, London. If not too late, THE TRADER offers its congratulations to them, and trusts that this venture may be the most successful they ever undertook.

ELECTRO PLATED WARE AND THE CUSTOMS.—The Customs Department have decided that they will not allow American electro plate to pass at the price at which it is sold to Canadian dealers, and that they will charge extra duty on any reduction below 40, and 5 per cent. from the American standard lists. As this really amounts to 40 per cent duty, it is practically prohibitory as far as American manufacturers are concerned. The shrewd Yankee has met this by starting plating works in Canada and thus keeping the trade.

MR. LAWRENCE SMITH, the Toronto agent of Messrs. Shorey & Co., Montreal, and formerly Vice-President of the Commercial Travellers Association of Canada who was arrested for the murder of W. J. Turner of this city, has been acquitted, the medical evidence tending to show that Mr. Turner died from an abscess on the brain and not from the blow supposed to have been given by Mr. Smith. Mr. Smith throughout this sad affair has had the warmest sympathy of his fellow travellers who are unanimous in expressing their joy at his acquittal.

AN AMERICAN GENIUS has just invented a watch intended for a present from a lover to his sweetheart. It runs all right during the day, but takes from 7 p.m. till 3 a.m. for the hand to get round so as to indicate 10:30. A Jacksonville, Florida, man, however, is reported to have purchased a lover's alarm clock that works like a charm. At ten o'clock it strikes loudly, two little doors open, and a man with a dressing gown and cap on glides out, holding in his hand a card inscribed "Good Night." As he bows and smilingly retires back into the clock, the young man takes the hint, says "Good night" to the fair daughter, and departs.

THE six months credit business amongst the hardware trade seems to be about on its last legs if we can judge from appearances. In January last, the principal hardware merchants of Montreal determined that nails, window glass, cordage, paints and oils, should be sold on four months time instead of six as heretofore, and last week they decided to place pig iron in the same category. It seems now that some of our Toronto hardware men are going one better, as one firm at least has notified its customers that in future the terms on all their goods will be strictly four months. This is a long stride in the right direction, and the firm deserves credit for it.

W. COLWELL, jeweler and fancy goods dealer, of Mitchell, who got an extension from his credi-

tors in May last, has lately been put into insolvency. At a meeting of his creditors last week effected a settlement at sixty cents on the dollar his liabilities, secured. It is said that his creditors numbered one hundred and twenty-seven; this is so it is no wonder he found it difficult to get along smoothly. A good many of them sue him on overdue accounts, and Mr. Colwell blames the cost of these suits and a heavy interest account for his present predicament. It is to be hoped that Mr. Colwell, who is very hard-working and energetic, will be able to pull through on a settlement.

THE bankrupt stock of J. B. Parks, jeweler, Belleville, is now being sold at auction in Toronto. Parks, it will be remembered, cleared out last spring taking with him nearly all the valuable stock he had. It was a Montgomery case on a smaller scale minus the forgery. Park's intentions, however, were equally as honorable as those of Montgomery and although he has saved himself from the clutches of the Canadian law, he has ruined his prospects for life. It is a pity that the laws of both Canada and the United States could not be amended, so that criminals of this description could be extradited as surely as for murder or other kindred offences. It would deter a man of this kind from attempting such escapades. The estate paid the creditors the handsome dividend of eight cents on the dollar.

THE case of R. Knox, the would-be insolvent jeweler, of Wingham, has been settled at last. Knox agreeing to pay one hundred cents on the dollar, which includes expenses. This settlement will give the creditors eighty cents on the dollar on their claims, the other twenty cents being made up by assignee's fees, etc. A more deliberate attempt to swindle creditors out of their money than this has never been perpetrated, as we believe. Knox came to Toronto a few months ago and effected thirty cents on the dollar. His creditors put him in gaol, and on his release he decamped to Uncle Sam's dominions, where he stayed until settlement on the above basis was negotiated. The fact that he can yet pay in full every cent of his indebtedness proves conclusively that it was a deliberate attempt to swindle. The fact that his plan miscarried does not entitle him to sympathy but only serves to prove that "the way of the transgressor is hard."

BUSINESS CHANGES FOR OCTOBER.—Thos. Drifill, hardware, Bradford, Ont.; style now Thos. Drifill & Sons. J. R. Jennett & Co., crockery, etc. Halifax, N.S., have sold out to J. A. Matheson. Blackwood & Dunsbaugh, manufacturers' agents, Toronto, dissolved, style now T. F. Blackwood. Percy & Stewart, paints and oils, Toronto, dissolved; business now under the style of Sanders. Percy & Co. Geo. Barber, hardware merchant, Guelph, Ont., dead. Alf. Rowland, crockery, etc. London, Ont., store closed and stock advertised for sale. George F. Croskill, jeweler, Halifax, N.S., burned out. C. H. Gallant, jeweler, Shedden, N.B., burned out. T. Gallant, jeweler, Shedden, N.B., burned out. T. W. Gibson, jeweler, Rondeau, Ont., burned out. N. L. Piper & Sons, etc. and house furnishings, Toronto; old store burned out, but have rented another store and are carrying on business as usual. During the past month attachments have been issued against the following merchants: W. H. Broughner, hardware, Ridgeway, Ont.; David W. Leckhart, tins, etc. Richmond, Que.; Wm. Colwell, jeweler and fancy goods, Mitchell, Ont.; R. T. Crawford, jeweler, Woodstock, Ont.; Samuel Wheeler, jeweler, Dunnville, Ont.

W. M. COOPER,

MANUFACTURERS' AGENT,

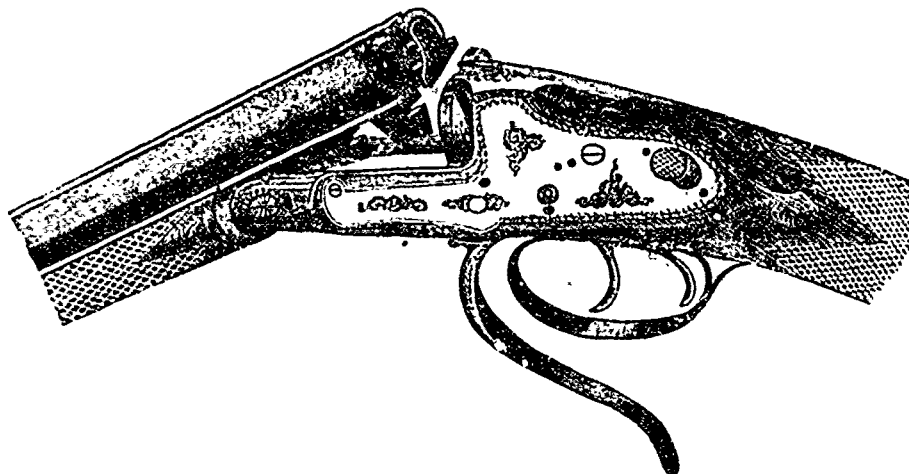
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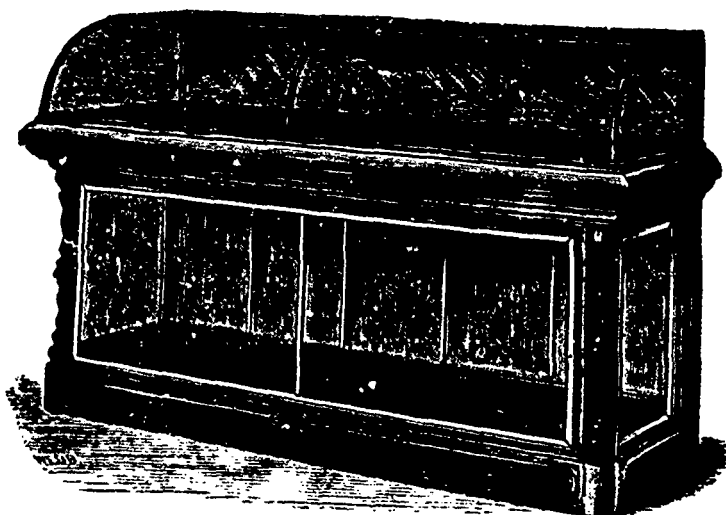
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