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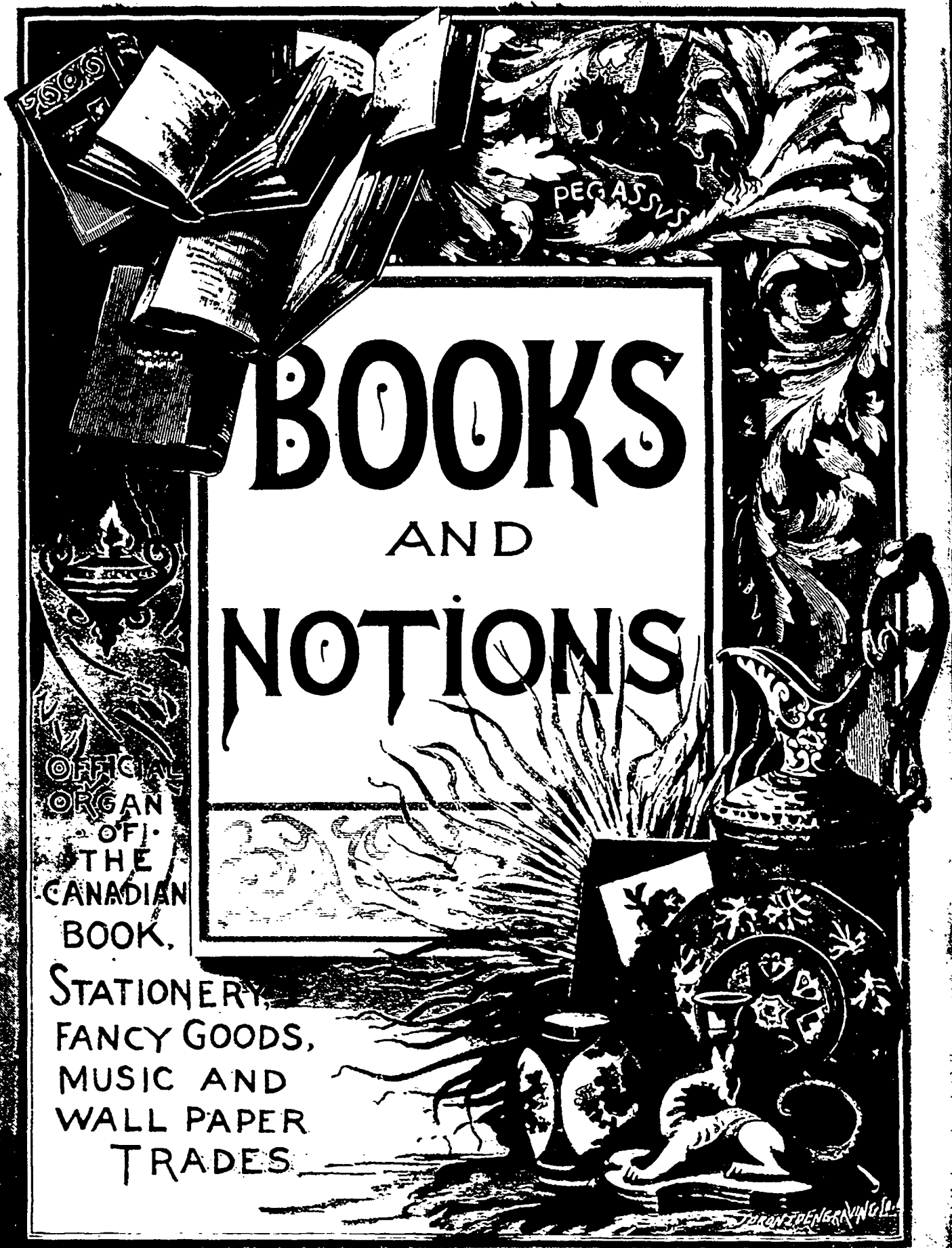
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Vol. VIII

TORONTO, APRIL, 1892.

No. 4

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Vol. VIII. TORONTO, APRIL, 1892. No 4.



THE interdependence of the wholesale and retail trades is a patent and well-recognized fact. This interdependence has been regulated by a well-understood code of ethics which both wholesaler and retailer must carefully guard, and to which each must

conform his conduct. The wholesale merchant has a sphere into which the retailer must not intrude, and just as this is true, so is the the converse true. The retail merchant has certain rights which the wholesale merchant must recognize, or he will, by curtailing the chances for profit among the retailers, destroy the latter's power to carry on the retail business at all. At the present time there seems to have been a trespassing on this ethical code by both retailers and wholesalers in the book trade, resulting in a certain amount of friction, and a considerable loss of mutual confidence. In the last issue of BOOKS AND NOTIONS, some of the grievances of the retail trade were set forth. But the list was by no means exhausted, nor is this list a one-sided one.

One cause of numerous complaints on the part of retailers is the concessions to Sunday schools, of large discounts on libraries of miscellaneous books. The discount is not uniform among the wholesalers, and this is occasioned by their growing anxiety to secure as much as possible of this lucrative branch of the trade. There is a tacit understanding that a discount of 25 per cent. shall be given to Sunday school committees, who order direct from the wholesale houses. But some of the city houses in their anxiety for trade have gone further than this, and in a number of cases have offered a much larger discount. This might be excusable in a par-

ticular case where there has been very strong competition, but a larger discount than 25 per cent. is being regularly offered by some of these houses. This is entirely wrong. It is a wrong to other wholesale dealers, because it is placing the discount at a higher rate than can profitably be maintained, and it is a wrong to the retailer because he cannot be expected to carry a large stock of miscellaneous books for the sake of two or three large sales each year, when he has to give so ruinous a discount. The retailer is trying to make an honest living, and in order to carry on his business he must have a reasonable profit, and when the wholesaler steps in and advertises a huge discount for the sake of obtaining this trade which rightfully belongs to the wholesale merchant, the latter must necessarily succumb. Thus the wholesaler must be shortsighted who cannot see that by his own greed he is ruining his best customers.

Further, it may be reasonably asked, Why should Sunday schools procure a discount from the wholesale merchants at all? If they cannot procure the books from their retail merchant they will send to the city for them, and the wholesale merchant is creating no extra trade by his tempting offers. No wholesale hardware merchant would think of sending a stove to a Sunday school and allowing twenty-five per cent. discount, or a discount nearly equal to what he allows his regular customers. Nor does there seem any valid reason why the wholesale book merchant should do this. The twenty-five per cent. discount just means that much less profit to both the wholesale and the retail merchant on each and every sale either one of them makes. If the discount is to exist, there should be a uniform rate, certainly not greater than twenty-five per cent., but there seems to be no good reason why the discount should exist under any circumstances.

But the grievances are not all to be found on the side of the retailer. The wholesale merchants often find causes of complaint as to the conduct of the retail trade in business dealings. The retail merchant must remember to act well his part, to bear carefully in mind his duty with regard to the observance of the ethical code, if he wishes to receive favors from the wholesale trade. A certain book house in the city received a large order for a library from a purchasing committee in an Ontario town. The order and information concerning it were sent to the chief customer of the house in that particular town, to be used by him as he saw fit, and the committee was informed by the house that they did only a wholesale business and was referred to the merchant to whom the order was sent. The merchant secured the order and displayed his business magnanimity by transmitting the order to a different book house from the one which had tried to give him an opportunity for making a good sale. Another instance: A certain Toronto stationery house received an order from a business man in a small town for several thousand envelopes. The order was filled and shipped to the merchant, and he was told to pay a certain merchant in his town. The invoice, with the ordinary discount deducted, was sent by this house to their customer in the town, and he was informed of the order and the shipment, and allowed to collect the full price and secure a good profit on a sale in which he had taken no part. Presumably he did so, but he neglected to even thank the wholesale house for their kindness and fair dealing. Instances such as these show that some retailers have somewhat to learn in regard to just business treatment. Most wholesale houses are anxious to treat their customers fairly and to give them all the advantages which they can in regard to a profit on orders to which they are justly entitled.

The retailers have, to a considerable extent, the remedy in their own hands. They must be looking for business. The business man who folds his hands and waits for Fortune to pour her bounty from the capacious end of the horn into his lap, is going to find himself sadly in want before his business career is ended. The retailer must be ever on the alert for trade, and no order shoul-

leave his town without his knowledge, and with this knowledge he can always secure a share in the benefits, even if the order be filled by a city firm. This advice is especially applicable to the case of Sunday school libraries, for it would seem that the business man who allows a large order of this kind to go out of his town without his knowledge, must be sadly lacking in business enterprise.

TORONTO AND FREE TEXT BOOKS.

It is doubtful yet, whether the free text book system will be adopted in Toronto or not. In spite of the large vote polled in favor of the scheme, the finance committee of the school board have struck out the estimate of \$15,000 required to provide for free text books. It is claimed that many people had voted for the free text books who were now sorry they had done so. One trustee is reported to have stated that he knew of hundreds himself who would like to change their ballot on the subject if it were possible. It is very unfortunate, as BOOKS AND NOTIONS pointed out at the time, that the question should have been placed before the electorate, just at a time when the whole attention of the people was directed to a strong mayoralty contest, and to the Sunday car question. The scheme was subjected to very little discussion, and the reasons pro and con were never at any time fully set forth, neither in the press nor on the platform. In fact many people went to the polls not knowing that such a question was to be voted upon, and they voted at haphazard and generally in favor of the scheme.

But a still stronger reason has been stated at various times, which if valid should annul the vote and reopen the question for future discussion and decision by the ratepayers. At a well-attended meeting of the Toronto Ratepayers' Association, on the 8th ult., a resolution was adopted declaring that the free text-book by-law was illegal, by reason of the fact that many who voted for it were not entitled to vote on a money by-law. It seems that many who were in favor of the scheme voted for it in all the divisions where they had votes, instead of in one only, as the law allows upon questions of this nature, and moreover the ballot was given to all voters, instead of only to those who, as the above mentioned resolution points out, were properly entitled to vote on a money question. These reasons, and the fact that public opinion seems to be against the scheme, in spite of the indication of the vote at the polls, will undoubtedly give the friends of the plan a difficult task to perform in carrying on the work, which they seemed to have started with much success.

In the meantime Mr J. I. Hughes has submitted a report to the school board, and the following quotations from it will be of interest.

Supposing that every pupil in the schools had to be supplied with books, and that the

books, could be purchased at 30 per cent. off retail prices, the following statement shows the total cost of the books necessary for this year: Algebra, 1,130 pupils, at 42 cents, \$474.60; arithmetic, 1,130 pupils, at 35 cents, \$395.50; arithmetic, 8,795 pupils, at 10½ cents, \$923.47; bookkeeping, 1,130 pupils, at 16 4-5 cents, \$189.84; grammar, 1,130 pupils, at 52½ cents, \$593.25; grammar, 8,795 pupils, at 17½ cents, \$1,539.12; geometry, 1,130 pupils, at 21 cents, \$237.30; history, 4,880 pupils, at 24½ cents, \$1,195.50; readers, 1,130 pupils, at 42 cents, \$474.60; readers, 3,750 pupils, at 31½ cents, \$1,181.25; readers, 5,045 pupils at 24½ cents, \$1,236.02; readers, 6,032 pupils, at 17½ cents, \$1,055.60; reading matter for first book classes, \$600; total, \$10,096.15.

Geographies are omitted from the above statement. It would cost \$2,562 to give a geography to every child in the fourth and fifth book classes. Geographies are not really essential this year. To show that this estimate is not merely theoretical the following statement is given, based on."

"There are two plans for supplying the books to the schools. (1) To establish a depot and purchase the books as needed, (2) to advertise for tenders for the supply of the necessary books at the lowest rates. The first is the more expensive plan, entailing, as it does, large store rooms and additional officers. The second is much more satisfactory, and is worked as follows: The principals make out duplicate requisitions twice a year and send them to the office. These are checked and submitted for approval to the Committee on Supplies. When adopted by the committee they are sent to the contracting bookseller and the revised orders filled by him and the supplies sent direct to the several schools. The principals check the invoices and sign them as receipts for the books supplied, and then send them to the secretary's office, where they are compared with the duplicate requisition in his possession, and, if found correct as to quantities and prices, submitted for payment."

CANVASSING FOR TRADE.

How disappointed a dealer feels at times when a customer to whom he is showing some new novelty or book, informs him that a canvasser or other agent had a few days before called at her residence and taken her order for one or more of the articles. How disappointed he feels when he finds that in spite of conscientious display of an article in his windows and on his counters, his sales do not approach the amount he confidently expected to sell; and looking about for the cause he finds that a travelling agent has supplied many of his prospective customers. It is a difficult matter to sell from the counter articles not of general use nor in general demand, and the retailer must meet this difficulty. With a large class of articles, this can only be accomplished by a house to

house canvass. The dealer himself cannot be expected to do this, as the demands of his business will not allow of it, but he should, if circumstances justify him, have an agent or agents to whom he can entrust the sale of special articles. For example, a class of goods which are quite saleable, but which on account of their expense and variety are not suitable for heavy stocking, is school maps and supplies. One dealer at least, in Western Ontario, employs a man to canvass the county once a year for the sale of this class of goods, and no doubt makes a considerable profit in this way, besides making his name well-known throughout the district from which he draws his general trade. This is only an example of what might be done by retailers in extending this sale for novelties and for standard works such as family Bibles, and fine editions of the works of popular authors.

This may seem to be the presentation of an aged idea, but if the dealer would rub the moss off some of those aged ideas, he might find beneath something which will prove of value to him, perhaps even a nugget of gold would be discovered. Old ideas should receive modern applications, and this particular idea is being applied by many live dealers, who believe in adopting any just and proper expedient which will increase their business and offer a fair recompense. As has often been pointed out in the columns of BOOKS AND NOTIONS, the trade of the bookseller and notion dealer is being curtailed in various ways, mainly by the handling of fancy goods and notions by dry goods merchants, and one of the best and most convenient and profitable methods for extending trade is canvassing for orders for goods. Besides those already mentioned, decorated window shades for stores can be sold by a careful canvass of the dealer's fellow business men; petty ledgers form a class of goods which some dealers are pushing; music goods are a splendid line for house to house sales, such as the "Favorite Long Folio," "Triumphant Songs," etc.

By such canvassing, a large number of people will be reached who cannot be reached by advertising. That great French philosopher, Rousseau, said that the purpose of a legislature was to teach the people to know what they want, and the people really do not know what they want until they are told, and by personal canvass people can be induced to purchase many articles which they would never come to seek. By having a regular canvassing agent, the dealer can become more widely known than in any other way, and once the agent becomes a familiar caller and makes his appearance regularly, people will learn to ask him for articles which in the meantime they have thought of, as being articles which he would probably be able to supply. In the next issue of BOOKS AND NOTIONS, a great deal of practical information on the subject will be published, and in the meantime we would be glad to receive communications from any one who has adopted the plan of canvassing for trade, stating his experience in the undertaking.

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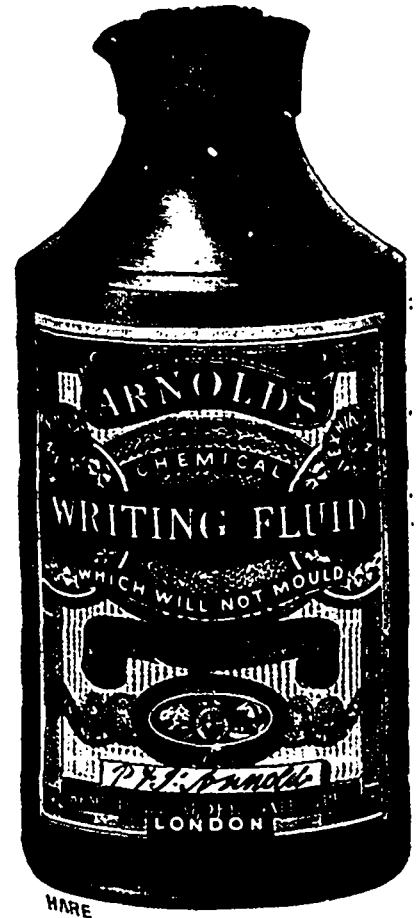
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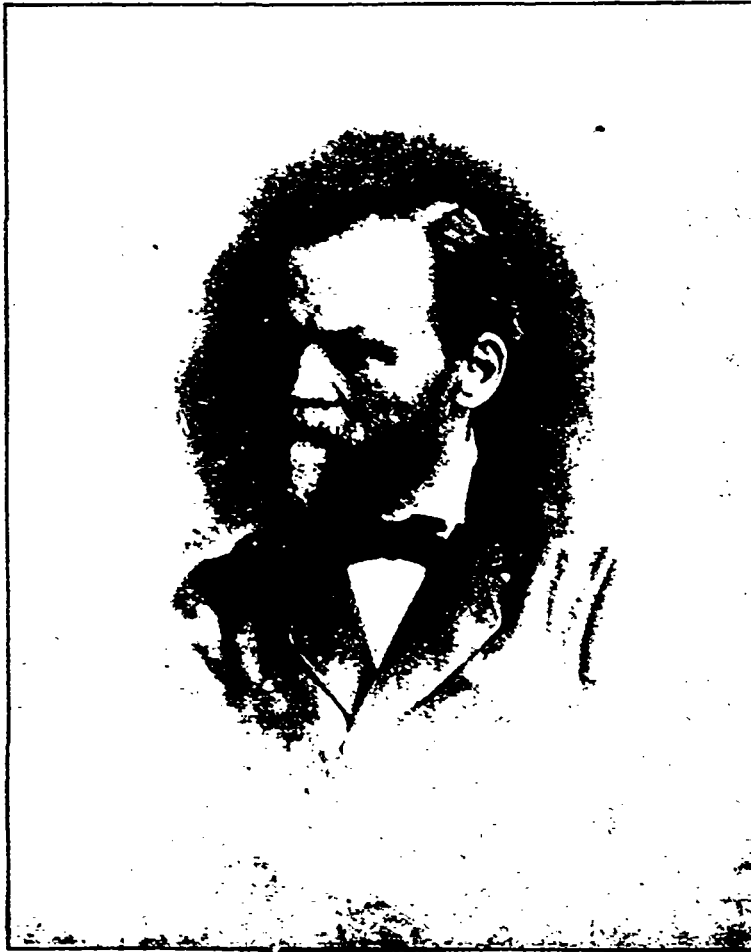
THE LATE HENRY J. CLARK.

At the age of three score years and ten, Mr. Henry J. Clark passed away, after a successful business and social career. The Copp, Clark Co. has lost one of its most sagacious members, the business circle of Toronto has lost one of its most familiar figures and many persons mourn a true friend. His death was sudden and yet not unexpected. For nearly three years he had been far from well, and dissolution seemed only a matter of a short time, yet one week before he died he was down town to his office, seemingly fitted for a struggle with his physical ailments which might last for years.

Mr. Clark was always prominent in what may be termed true social circles. Soon after he came to the city—that is, about thirty years ago—he took a leading part in the early closing movement. Being at that time in the retail business, he felt that the clerks in retail stores should not be overworked, and impelled by a desire to perform the duties which his recognition of the brotherhood of man placed upon him, he threw his energy and influence into this reform movement. Anything he undertook he always pursued with a great deal of ardor, and his influence had a had very great weight in accomplishing the reforms which were sought at that time. He was also a great Sunday school worker, and carried into this class of work the ardor and enthusiasm which marked him in all his undertakings. He was an excellent speaker and debater, but almost the only place where he cared to exercise these powers publicly was in the Sunday

school or in some gathering connected with that or other social work. Had he chosen to use his talents in this direction, his comprehensive grasp of a subject, and the severe logic of his reasoning, would have placed him in the front rank of public men. But he was very modest and humble and had no desire for prominence as a temporary favorite of the tickle political multitudes. Though pressed to run for alderman at various times, he never did so, partly from a desire to shun publicity and partly for other reasons. But he always felt as every true voter should, that the exercise of his franchise was a moral duty placed upon him, and he was very careful to perform this duty whenever

occasion required or offered. Mr. Clark was also a prominent worker in the temperance reform movement, being a thorough believer in prohibition. He always took a great interest in the welfare of young men, and whether he was in the Sunday school, in a business meeting, in a temperance gathering, or in any other social improvement meeting, he could always gain the ear of the young men to whom he was anxious to give counsel. When he began to speak they at once began to listen. His wonderful magnetic power in this direction was due to his large fund of information, and was of such a kind that it at once caused young men to listen,



THE LATE HENRY J. CLARK.

as to one who had something to say, which they felt was not bombast, but genuine advice with the true ring of truth.

Mr. Clark was born in England's capital and commercial metropolis, amid the business rush of that great city. He was educated at St. Olave's, an old foundation school dating from the time of Queen Elizabeth. At an early age he was apprenticed to a merchant in the dry goods business, in which he served the accustomed apprenticeship of seven years. Afterwards he engaged in that business for himself and was quite successful. But he always had a preference for the book trade, and finally engaged in it. In his native city he made his first vent ure

and it proved unsuccessful, and then, as many Englishmen and others were doing at that time, he resolved to cross to America and seek his fortune in the then Province of Canada. He left England in February, 1855, and experienced a stormy voyage requiring as many weeks as it now does days. Coming to Toronto, he took service with McClear & Co., booksellers, King street. In 1862 the firm was changed to W. C. Chewett & Co., the partners being W. C. Chewett, W. Copp and Mr. Clark. In 1865 Dr. Chewett retired and Mr. Clark and Mr. Copp formed a partnership under the firm name of Copp, Clark & Co. In 1873 the firm sold out their retail business, which had been carried on in one of the stores now occupied by W. A. Murray & Co., on King street. Mr. Fuller had meanwhile been admitted to a partnership, and it was resolved to restrict the firm's sphere entirely to wholesale business and to publishing. In December, 1885, the Copp, Clark Co. (Limited) was formed.

During his whole business career in Toronto Mr. Clark had been very successful, as the present condition of the company would indicate. Their large factory on Colborne street and their beautiful warehouse on Front street being beehives of industry. Mr. Fuller manages their large printing department, while Mr. Copp has always devoted himself more to the financial duties of the house. This left for Mr. Clark the general oversight of business, and to this he always applied himself closely, and in this way he became very generally known to the book trade of Canada.

In business he was shrewd, and especially in the management of the house did this show itself. Nothing escaped his eye, and every minute detail received his attention. But his shrewdness never exceeded his uprightness, and his life was a model socially and commercially. The influence of his life was great, as the influence of such a man must always be.

The wholesale booksellers and stationers section of the Toronto Board of Trade met on March 10th and passed a resolution placing on record their deep regret at the loss sustained in the death of Mr. Clark. The resolution paid a high tribute to the character and integrity of the deceased, and expressed sympathy with his bereaved family.

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MONTREAL NOTES.

MONTREAL, April 2, 1892.

This is a very dull season for all dealers in fancy goods. The retailers usually stock up to their uttermost extent about Christmas time, and at this season are more anxious to get clear of their old stocks than to place orders. This is particularly true regarding the city retailer. The wholesale men do not expect any move in business before the opening of the spring trade, which is some weeks off yet.

The plush goods manufacturers have done very little business since the holidays. Manufacturing has gone steadily however, and next month travellers will start out with samples of the best assortment of fancy plush goods ever sent out by Canadian manufacturers. The designs are mostly new and will no doubt meet with favor.

The wall paper manufacturers are preparing for their summer and fall trade. The dies have not all been made yet, but the assurance is given out that the designs will be novel and attractive. The samples will not be ready for the travellers before July.

There is a great boom in the envelope trade at the moment. Merchants are sending out their usual spring notices, which means a large consumption, and others are laying in the regular stocks preparatory to the opening up of the season's trade. In fact the stationery line is brisk in all branches.

Dealers in fishing tackle are anxiously awaiting the arrival of the first steamers, which are bringing out the spring goods. The demand from all over the country has been very good; but the orders from British Columbia have been unusually large. A large proportion of the spring importations being intended particularly for this trade.

Among the latest publications by John Lovell & Sons may be noted "In Luck's Way," by John Strange Winters, author of "Buttons" and "Bootles' Baby," "Good-Bye," etc. "In Luck's Way" is in Winters' characteristic vein. The vicissitudes in the life of a crossing sweeper, who turns out to be a "real live earl," are told in the most interesting manner. The story is replete with humorous situations and is having a large sale.

"The Little Minister," by J. M. Barrie, author of "When a Man's Single," etc., has proven one of the most popular stories published in the Star series for some time, the call for it being unusually large. It is a love story written on the idea of the weaver, who, in describing the meeting of a minister and the woman he was to have married years and years before, said solemnly, "The' didna' speak, but they just gave one another a look and I saw the lovelight in their e'en."

"The Princess Mazaroff," by Joseph Hattan, author of "By order of the Czar," etc., is a very interesting story recently published in the Star series. The Princess Mazaroff is a very strong character. Early in life she was bartered off by her people as the wife of a rich Russian who treats her most shamefully, but when the chances of his conviction on circumstantial evidence are almost certain, he is saved by the evidence of an old friend, who was at one time a sutor for the hand of the prisoner's affianced wife. The story is well written.

"A Fatal Silence," by Florence Marryat, author of "A Scarlet Sin," "There is no Death," etc. This a strong story, in which the sufferings of a young girl who had con-

tracted an unfortunate marriage early in life are told in a very realistic manner. Thinking her divorced husband is dead she contracts a happy union, but always haunted by the secret of her first union, when all unpleasantness would have been saved her but for "The fatal silence."

The only movement in toys is in the way of novelties, business on the whole being dull and featureless. There are very few new ideas coming in so far, but the season has not commenced yet.

THE ARRANGEMENT AND DISPLAY OF STOCK.

A successful bookseller and stationer advises that a window should be decorated at least three times a week, in order that the goods displayed may be fresh and clean. Begin, he says, by decorating it with stationery and stationery novelties; arrange open boxes of your latest stationery in a semi-circle, and inside of this semi-circle place, according to the size of the window, a few bunches of "engagement" and also "commercial" pencils, tied together with bright ribbons; place a half-dozen of your new inkstands around among the pencils, and try to have all of a different style or design. A calendar, a few pens and novel paper-cutters may also be interspersed among the other goods, but be careful and not have them crowding each other. If there is plenty of room left, place cards, rubber bands, or anything else you may have in this line, around in good order. Do not let this decoration remain more than a few days.

Then treat the passers-by to an attractive display of your books; stand a few of the latest books on end so an observer outside may read the title on the front cover without much trouble or effort; place the others in different positions; do not try to get a hundred books into an inch space. If you have any booklets you wish to display, scatter them among the others in such a way that they may be easily seen. A good background for the window is the crepe tissue-paper that was recently placed on the market. It can be draped among the books, and it is really wonderful to see how it improves the appearance of the window. It is inexpensive, and may be changed every time the window is decorated. White-covered booklets would surely show up better if placed against a black or dark background. They will be noticed by people across the street, and will naturally attract much attention.

For the third decoration display your fancy goods, such as pocket-books, bill-books, purses, card-cases and fancypen-wipers. Use some light color—crepe, pink or light blue would do—and make the crepe paper appear draped up in several places and then tied with ribbon to match. You can then arrange your articles to suit yourself, as there is not so much danger of crowding them as the other goods.

These hints must suffice. Whether they be followed or not, remember not to pile things up in your window. A few books tastefully arranged will make a better effect than a confused mass of books tumbled into the window. Try the effect of the same books arranged in a variety of ways while you are planning your display, and notice how a touch often changes the whole, just as the artist's last shade in his picture. There are dozens of men who can follow in the beaten track, but only a few who know how to hit upon new lines, and success properly brings great satisfaction.—Publishers' Weekly.

BILL TO SUPPRESS OBSCENE LITERATURE.

Mr. Charlton's bill to suppress obscene literature and to provide for the punishment of certain immoral and criminal practices, introduced in the Dominion Parliament this session, is as follows:

"Whoever shall publish, or offer to publish, in any manner, or shall have in his possession for any such purpose, or shall sell, lend, or give away or in any manner exhibit, or shall offer to sell, lend or give away or in any manner exhibit any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing or other representation, image, or figure on or of paper or other materials, or any cast, instrument or other article of an immoral nature, or any drug or article whatever for the prevention of conception or for causing unlawful abortion, or shall advertise the same for sale, or shall write or print or cause to be written or printed, any card, circular, book, pamphlet, or notice of any kind stating when, where, how or of whom or by what means any of the articles in this section hereinbefore mentioned can be purchased or obtained, or shall manufacture, draw, or print, or in any wise make, any of such articles, is guilty of misdemeanour. Every obscene, lewd, or lascivious book, pamphlet, picture, papers, writing, print, writing paper, heading, or other publication of an indecent character, and every article or thing designed or intended for the prevention of conception or the procuring of abortion, and every article or thing intended or adapted for any indecent or immoral use, and every written or printed circular, card, pamphlet, book, advertisement, or notice of any kind giving information where or by what means any of the hereinbefore mentioned articles may be obtained, and every letter upon the envelope of which, every postal card upon which, indecent, lewd, obscene, or lascivious delineations, epithets, terms, or language may be written or printed, are hereby declared to be non-mailable matter, and any person who shall knowingly deposit or cause to be deposited such non-mailable matter, or knowingly take the same from the mails, or cause it to be so taken for the purpose of circulating or disposing of, or of aiding in the circulation or disposal of the same, is guilty of misdemeanour. The Act further provides against the importation into Canada of any of the before mentioned articles or things, except the drugs when imported in bulk and not put up for any of the purposes mentioned, and for the punishment of any employee or official of the Government who shall knowingly aid in any violation of the Act. Any county judge or judge of the higher court may upon sworn information laid before him issue a search warrant in order that such articles or things may be condemned or destroyed. All newspaper matter or merchandise in quantities is by a provision of the proposed Act debarred from entry at the Customs house or conveyance by mail until the same form of registration as that required from the publishers of Canadian newspapers, making them responsible on their own security, is filled out. There is also a provision in the Act by which any matter published in a foreign country which is complained of by any person aggrieved as being within the Act may be confiscated, and if a periodical publication, debarred from entry into the Dominion for six months.

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MERCHANTS' TAXES.

The merchants of Ontario will not this year be put on an equal footing with their fellow-citizens in the matter of municipal taxation. Two bills aiming to do them that simple justice were brought before the present session of the Provincial Legislature. One of them, that introduced by Mr. Waters, was withdrawn upon the motion for its second reading, in deference to the sense of the house that it was too radical and comprehensive. The other, Mr. Tait's, was withdrawn on account of the attitude of the Municipal Committee upon it. It was moderate in its scope, and had the support of the mercantile interests of the province. It was a proposal to amend the Assessment Act by the provision that the capital of any person which is invested in any wholesale or retail mercantile business, and the stock in trade, book debts and other assets held for the purposes of or in connection with said business, shall not be taxed, but the income or profits derived from such capital shall be liable to be assessed. Briefly, it proposed to change the basis of merchants' taxes from capital to net income. Two sessions ago a measure to change the basis of merchants' taxes from capital to rental value of premises was passed by the Ontario Legislature. This is known as the Permissive Act. It was rendered inoperative by a provision which made its adoption a matter of local choice. Municipal councils were made the custodians of the merchants' rights, and those rights had to be suspended when votes and a strong and sure source of revenue came up for consideration. Something was gained, however. Before the passing of the Permissive Act both the Provincial Legislature and the municipal councils stood between the merchants and justice. After that measure became law the municipal councils were the only obstacle in the way of equal rights to the merchant.

Grossly unfair as it is to make capital the basis of taxation, it is not so bad as a purely arbitrary basis, one which there is no rule of getting at but the caprice or judgment of the assessor, which is almost certain to err on the long side. Guesswork, with a percentage added, is the real basis on which our merchants have been taxed. If their actual capital had been really the basis, the total revenue derived from them would most probably have been very much less. But why should capital be taxed? In every other application but that of merchandise and manufacture it has long been emancipated in this province. Money on deposit is also supposed to be taxed, but it is hard to get at. Capital, then, unless employed in commerce,

and rarely when on deposit, is never taxed in this province. Bank stocks, mortgages, bonds, debentures, general securities, grain in transit, the capital of the farmer in stock and plant, are untaxed. Our system of taxation is a rather hybrid one. It was copied in the first instance from that of New York State where all capital is taxed. But it departs from that of New York in its exemption of bank stocks, mortgages, debentures, etc. In these exemptions it imitates the principle that prevails in Europe, where taxation for local purposes is entirely on rental value. No country or part of a country in the world has anything like our merchants' tax. Ontario alone makes a discrimination against the merchant class. The merchant cannot escape it as the man whose money is on deposit can. An illustration, by the way, of the injustice of taxing capital on deposit, is illustrated by a real incident that came under notice. A widow happened to mention to the assessor that she had \$60,000 in the bank. It was at once taxed, while of all the rest of the money on deposit in that bank, probably no other yielded a municipal tax. The rich bank directors have the use of it at about 3 per cent. but pay no tax but on dividends.

A differential tax which takes in the merchant class alone is not a less arbitrary and illogical thing than a special tax which would take in only one particular nationality in the community. Imagine all Englishmen required to pay a tax on their capital, while the capital of Irishmen, Scotchmen and all the rest would be exempt. Which class is selected is immaterial. It is as indefensible in one case as in another. Nationality is as rational a principle of selection as occupation. Nor do extra privileges go with extra burdens. The real estate class have the privileges, though they pay only on the value of the land and premises. If a trader fails with the goods of a wholesaler on his shelves, does the wholesaler who pays taxes both on his premises and his capital have any special protection? He does not. On the contrary, he must look on while the landlord exercises his preferential right of distraining for rent on the very goods the wholesaler is a creditor for. The business man has no extra vote in virtue of his taxes on capital.

The country merchants suffer most, for their tax on realty is most generally on their own capital, as they are most usually the owners of their own stores. Take the instance of a man who has \$10,000 capital to start with, and uses this to buy a lot and erect a store. To get the money to buy a stock of goods he gives a mortgage on his realty as security for a loan of say \$8,000. Such a man pays a tax on nearly twice this capital. He has a capital of \$10,000, but pays a tax on \$18,000.

The personalty tax is absurdly unequal, because it rests upon the very irregular stratum of human veracity. Take three merchants, A, B and C, in the same town,

doing a business of equal magnitude. A lives sumptuously and just manages to hold his assets and liabilities in a state of chronic balance. He candidly shows the condition of his affairs to the assessor, and is credited with having no personalty to assess. He therefore escapes the tax. B is a shrewd, economical business man, and has all his stock paid for, but being something of a liar, he professes to have a very small margin of the stock to call his own. His personalty tax is accordingly a small affair. C is a thrifty, frugal man, making money fast, and the assured owner of every cent's worth in his business. He is a very honest man, and owns up to the property he has in the store. That man bears the full brunt of the personalty tax. The knavish and the improvident trader escape, but the honest and prosperous man is caught every time. And C gets no more benefit from the municipality than A or B does.

A trader and a millionaire live on opposite sides of the same street. The capital in the trader's store is heavily taxed, but is the capital in the millionaire's house? It is not. The trader is trading on a capital of \$5,000, while his wealthy neighbor has works of art and costly furniture within his house to the value of \$100,000. But the struggling capital is what is taxed. Yet who gets the special privileges when they go round? If the family in the mansion leaves for the seaside the police department is asked to have a man constantly near the house to protect it and the untaxed property it contains. The request is graciously granted. If the trader, who pays a heavy tax on the premises and an unjust one on his capital, presumes to ask such a favor, he is chided for his effrontery. In Ontario we follow merchandise with taxes as if it were a proscribed calling. The carter who draws goods from warehouse to station must pay a tax on his lowly business, but the class of people who deign to wear the streets out with their carriages in pursuit of pleasure pay no tax on the capital they have in horses and carriages. In Philadelphia everything is the other way. The exemptions are in favor of the small owner of furniture and horses.

The National Publishing Co. have secured the control for Canada of Rider Haggard's new novel, "Nada the Lily," a romance of darkest Africa. It will contain twenty-five full page illustrations and will retail at 60 cents. It is now on the press here and will be ready early in May. The cheapest American edition will be \$1. This should prove a bonanza to the trade, as the demand will certainly be large. The Toronto News Co. have already booked a large number of orders, and it looks now as if the whole edition would be sold before the day of issue. The story is now running as a serial in the London Illustrated. The engravings used there will be reproduced in the English and Canadian edition.

CREDIT MAN'S SOLILOQUY.

To sell or not to sell? That is the question.
 Whether it is better to send the goods,
 And take the risk of doubtful payment,
 Or to make sure of what is in possession,
 And by declining, hold them?
 To sell, to ship, perchance to lose—
 Aye, there's the rub!
 For when the goods are gone,
 What charm can win them back
 From slippery debtors?
 Will the bills be paid when due?
 Or will the time stretch out till the crack of
 doom?
 What of assignments? What of relatives?
 What of uncles, aunts, and mother-in-law,
 With claims for borrowed money?
 What of exemptions, bills of sale, and the
 compromise
 That coolly offers ten cents on the dollar,
 And of lawyers' fees
 That eat up even this poor pittance?

Yes, sell we must,
 And some we'll trust.
 We seek the just,
 For wealth we lust;
 By some we're cursed,
 And stocks will rust,
 But we'll skip the wust,
 Or we'd surely bust.

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 —Bonnie Dundee—Dear Land Ayeont the Sea—My
 Nannie, O—Tullochgorum—The Sweetest Word
 on Earth is Home—Pibroch of Donull Dhu—The
 Flowers of the Forest—Dinna Fash Yer Heed!—
 The Land o' the Leal—Away, ye gay Landscapes—
 Scotch Daunties: Brose, Parritch, Kail Haggis,
 an' Hamcocks—Wae's me for Prince Charlie—Oh!
 Saw Ye My Yo Thing—Sons of Scotland—When
 the Kye Comes Home—Return, My Darling—My
 Heart is Scotland's Yet—O! Aro Yea Sleepin',
 Maggie—Scots Wa' Hae!—Willie's Gane to Mel-
 ville Castle—Whistle O'er the Lave O'—My Dear
 Helen! Lullie, O—The Scottish Emigrant's Fare-
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Publisher,
 Toronto.



The celluloid novelties are still "in design," but there are some surprises for the trade in this direction.

In leather goods the most noticeable were fine solid leather travelling cases which reminded one of trips in England where the storekeepers always push forward their English sole leather.

The display of horn goods is extensive and interesting. The beautiful polish obtained and variety of grains in the horns are quite a study, and for wall or table ornaments they are very appropriate.

Last year the Barber & Ellis Co. introduced a new line of papetries in the form of plush boxes, and were very successful with them. This year they are preparing a very extensive line comprising a large number of varieties of covers and forms of ornamentation, while at the same time there will be some choice things in the note paper and envelopes contained in these plush and leather papetries.

Most houses are at present getting their samples of fancy goods novelties prepared, ready for being placed before the trade. The Hemming Bros. Co., 76 York street, Toronto, are in a position to show representative samples both of Canadian and foreign factories, being both manufacturers and importers. Their line of samples is not yet complete, but sufficient novelties in the many different styles were seen to indicate that 1892 will see much handsomer goods than any previous year. What struck one's eye first was the improvement in the finish of the goods and the superiority of the materials used. Owing to new ways of manufacturing and to closer buying of materials, they hope to reduce their prices not a little.

In toilet cases the polished wood boxes excites admiration. They are both handsome and serviceable, and being made in Canada they will stand the climate without warping. When combined with engraved silver ornaments and sides they are truly handsome. They are also becoming popular as presents for wooden weddings. Unique chamois covered cases meet with a constantly increasing sale, but the plush goods still hold their own against all innovations and will continue to do so, so long as the best quality of materials is used and proper care exercised in finishing the goods. The ornamentations both in and outside the cases are very pretty and the brushes, combs, mirrors and little manure pieces are wonderfully ornamental. Perhaps the greatest novelties were a number of photo boxes gotten up in different shapes and styles for holding loose photos. The ingenious contrivances of some of these were very pleasing, and seemingly the album has at last met with a worthy rival.

TRADE NOTES.

A new novelty on the market is a combination pencil and cigar cutter.

The Ship's Wheel Date Indicator is the descriptive name for a novelty handled by the Methodist Book Room. It is a simple invention for a perpetual calendar and also makes a neat desk ornament.

Messrs. Gage & Co. state that their arrangements for next year's wall paper trade, with English and American houses will enable them to show some splendid lines. Just now they are closing out a stock of remainders of wall paper at close prices. These goods being new, an excellent opportunity is afforded any dealer who wishes to stock up.

Messrs. H. A. Nelson & Sons report a large sale for their Arrowwamma hammocks, which have been improved this year by the addition of a wooden rod which acts as a stretcher, and prevents the pillow being drawn together. Cotton and Mexican hammocks are also selling fast, and Wright and Ditson's tennis goods of which Messrs. Nelson & Sons are the Canadian agents.

Messrs. Warwick & Sons, are sending out a sample book of advertising cards and folders, which surpasses everything in the line of a sample book. It contains a very large range of beautiful and suitable designs and will no doubt materially increase their trade in this class of goods. Every line is numbered and list price marked and as a liberal discount is allowed, dealers sell at the listed prices, which is quite an advantage.

The De Witt Publishing House, 33 Rose street, New York, has just received a consignment of painting books in color, from Griffith, Farran & Co., of London, which they will offer to the trade at very low prices. It is understood that a number of Griffith, Farran & Co's other publications will be shortly issued by the same house. The old London house is celebrated for its fine color books and popular juveniles. The same house have now ready "The Tiddledywick's Poetry Book," a large quarto with full page illustrations, printed in color, by John Kendrick Bangs author of "Tiddledywick Tales" which was one of the most popular of the holiday books of this season. It is handsomely bound in waterproof covers and retails for \$1.00.

The De Witt Publishing House has a great bargain to offer in Speakers and Dialogues. They have just bought the stock and plates of Street and Smith's "Select Dialogues" and "Select Speakers," sixteen numbers in all. This is a new series of books all issued in 1891. They have been handled exclusively by The American News Company, and their price for them up to to-day has been \$7 a hundred. They are offered to-day at \$4 a hundred, or \$35 a thousand. Only a limited amount of the stock is on hand, and orders should be sent in at once to secure

them at this exceedingly low price, as when they are re-printed and added to the De Witt Series of Speakers and Dialogues, the price will be fixed at \$50 per thousand.

As intimated in our last issue, as something that might soon be expected, the firm of Messrs. Hickson, Duncan, & Co., has been dissolved, and being in liquidation their very large wholesale stock of fancy goods, consisting of the usual lines, including druggists' and tobacconists' sundries, sporting goods, etc., as well as goods suitable for the Christmas holidays, is now offered to the trade in lots, and at prices that are sure to please buyers. As their entire stock must be closed out as rapidly as possible they claim that they are selling many lines regardless of cost, while for the choicest portion of the stock the prices are 15 to 50 per cent. below market values. The opportunity is an unusual one for dealers to get real bargains, as the stock, which is largely made up of quite recent importations, is fresh and in excellent condition.

Among the new articles being placed before the trade by the Methodist Book and Publishing House, we notice a new Psalter and Hymnal, printed with pica type and plain figures being used instead of the Roman numerals. These points make it specially adapted for older people. It is neatly bound in morocco and of suitable size. Another volume containing the Bible and the Presbyterian Hymnal, the hymns being numbered with plain figures, is bound in cloth with round corners and gilt edges and is sold so as to retail at the astonishingly low price of fifty cents. The house is handling over two hundred varieties of Marcus Ward & Co's. booklets, comprising many beautiful lines, many being really gems of art. Meessner & Buck's birthday booklets are also being sold by this house and the elegance of design and suitability for their purpose of these books, should and undoubtedly will cause them to be appreciated by the trade. Their extensive line of art calendars with poetical and religious quotations include two novel varieties, one being in the form of a fan and another in the form of an old fashioned clock.

A NEW PAPER.

For some time, part of BOOKS AND NOTIONS has been devoted to the interests of the printing trade, but hereafter the whole paper will be confined to those of the books and fancy goods trade. The work that BOOKS AND NOTIONS has tried to do, will be taken up by a new paper entitled The Printer and Publisher, and we have no doubt this new paper will find a hearty welcome among the printers and publishers of Canada. It has been needed for some time past, and there is a large sphere of work ready for it to take up. The first number of the new paper will be issued about April 15th, and will contain portraits of the United Typotheta of America and of the officers of the Employing Printers' Association of Toronto. Among its leading articles will be one on paper making, which will be illustrated by numerous cuts and will be of special Canadian interest. The publishers expect to make it a magazine worthy of the trade it represents, and intend to use the best material and the finest workmanship in the make-up of the paper.

WITHOUT BRAGGING

We can safely promise our customers a line of Plush, Leather, Wood and other fancy goods, so far ahead of our displays in previous years, both in novelty of design and values, that it will be a **pleasure** to them to see the samples if only to look at **"things of beauty."**

Each year since we started in business, we have managed to materially improve the style of our goods, but never before have we been able to class the products of our factory as a whole as

"ARTICLES DE VERTU."

We refrain from mentioning any specialties, as the Editor of BOOKS AND NOTIONS is going to pay us a visit to give an impartial report of our novelties.

Our travellers will be on the road by May 1st, and we would ask the trade to make up their minds to give them larger orders than ever before.

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NEW PUBLICATIONS.

Owing to the large number of new books issued every month, it is impossible for us to notice them all. Publishers, who are not regular advertisers, desiring to draw the attention of the trade to any publication must mail copies so as to reach this office not later than the 25th of each month to ensure insertion in the current month's issue.

A NEW SAINTS TRAGEDY, a story by Thos. A. Pinkerton, will be published shortly in "Harper's Franklin Square Library."

HOW TO GET MARRIED ALTHOUGH A WOMAN, by a Young Widow, is a book which is supposed to teach young ladies the art of pleasing men. J. S. Ogilvie, New York.

THE PEER AND THE WOMAN, by E. Phillips Oppenheim, is a rather tragical society novel but one in which the author has displayed much literary ability. John A. Taylor & Co., New York and Toronto.

THE TREASURE TOWER, by Virginia W. Johnson, a story of the Island of Malta, with its military Knights and its Marine society. It is an exceedingly pretty tale. Rand, McNally & Co., Chicago and New York.

NOT ON CALVARY, is one of those pretty little devotional volumes with a snow-white cover betokening the purity of the thoughts within. The book is a layman's plea for mediation in the temptation in the wilderness. C. T. Dillingham & Co., New York.

MARRIAGE AND THE HOME, by John L. Brandt, D.D. This book, coming from a Chicago press, should arouse some little interest in the appalling frequency of divorce with its attending miseries. The reverend author has written sympathetically but forcibly on the subject and his treatment of it must be beneficial to any reader. Laird & Lee, Chicago.

WILLIAM MORRIS, POET, ARTIST, SOCIALIST, edited by Francis Watts Lee, No. 5 of The Social Science Library. The Humboldt Publishing Co., New York. The great claim of William Morris—who is a poet alike in prose and verse—upon the English-speaking race, is that he has given us the imaginings and aspirations that, under all its sordid dress, pant in the Anglo-Saxon breast.

HUMANITY, IN ITS ORIGIN AND EARLY GROWTH, by E. Colbert, M. A., a prominent professor in the University of Chicago, is a book which tries to show that the vicissitudes of climate have had a great effect on man, and at the same time inculcates the evolution theory based on this same ground. It contains a large amount of information regarding historic and pre-historic man and his customs and circumstances. It is written in a scholarly manner. The Open Court Publishing Co., Chicago. 400 p.p. cloth, price \$1.50.

THE HOUSEHOLD IDOL, translated by Elise L. Lathrop. This, the latest novel of Marie Bernhard, author of "The Rector of

St. Luke's," is a charming story of life among the highest circles of society, the scene being laid at the present time. The heroine, "The Household Idol," is the beauty and belle of all Hamburg, idolized by parents and friends. One of the chief personages is a celebrated artist, and the book contains graphic descriptions of studio life. The interest is fully sustained throughout the entire story, the characters being drawn with singular clearness and fidelity.—Worthington & Co., International Library.

An important publication. The third edition of McMullen's widely-known HISTORY OF CANADA, will be published next month in two octavo volumes. The second edition, brought down to Confederation, was very favorably noticed by the press of this country and English reviewers. The author has carefully revised and rewritten much of the former work, and the continuation, from 1857 down to the close of the recent general elections in the Province of Quebec, will, without being unnecessarily tedious, be very full and complete, as regards all essential details. The history of the "Second Riel Rebellion," based upon original despatches and the most authentic sources otherwise, will give a clear narrative of the true causes of the insurrection, and of all events connected therewith. The story of his own country will now be fully laid before the student of Canadian history, from the period of first discovery to the month of March of the present year, and from a thoroughly independent standpoint, as regards either political party. Such a work cannot fail to be of great value to the people of Canada, as it will reflect their true local and political condition, and uncover the shoals and quicksand to be divided if they desire to grow and prosper. The author has dealt with public events and public men in a spirit of the most perfect fairness, and as they will doubtless come to be regarded by posterity.

PERIODICAL PUBLICATIONS.

Wenona Gilman's great story of the American turf, "Saddle and Sentiment," is continued in *Outing* for April. With each succeeding chapter the author's power becomes more apparent, and she has certainly contributed a valuable addition to purely American fiction. The number contains much interesting reading and many beautiful illustrations, notably the frontispiece, a portrait of Yorkville Belle, by Henry Stull.

Good Housekeeping for March opens with an illustrated poem, by way of frontispiece, under the title of "My Baby Boy," which vividly portrays the sweet, sad period when so many a mother sheds tears of mingled grief and pride, as her darling baby unmistakably merges into the sturdy boy. The number in question is interesting throughout, having a number of articles on culinary topics, led by Miss Parloa's "Many Meals for Many Millions;" an excellent

paper, on table service, based on a choice dinner menu; good stories, pleasing poems and admirable miscellaneous articles and selections. Not a bad thing about this magazine is its low price—\$2.40 per year—which brings it within the reach of every family. Clark W. Bryan & Co., Springfield, Mass.

With the April number, the *Cosmopolitan* completes its twelfth volume in a manner worthy the wide and growing popularity of this magazine. The *Cosmopolitan* is the most superbly illustrated of the monthlies, and the pictorial embellishment of the April number is rather above the average. The leading article is on "Genoa—the home of Columbus," written by Murat Halstead, who recently visited the city, and illustrated from photographs of all the principal relics of the great navigator which remain in Genoa.

The April *Arena* opens with a striking paper by Frederick L. Hoffman, of Richmond, Va., upon "Vital statistics of the Negro." Contrary to the general impression, this author claims that the negroes are decreasing in numbers, even in the black belt of the South. Exhaustive tables, carefully compiled from statistics, and the testimonies of leading physicians, fortify Mr. Hoffman in his conclusions. The essay will doubtless awaken much interest. Congressman John Davis presents a striking paper from the point of view of the West and South, on "The Money Question."

The nature of the northern part of the new British empire that Mr. Cecil Rhodes is establishing in South Africa is well described in an article in the *Review of Reviews* for April, entitled "With Mr. Rhodes Through Mashonaland." It is an account of a long journey inland that Mr. Rhodes, the Premier of Cape Colony, has just taken to inspect the wonderful gold fields, over which there is so great an excitement. The article is illustrated by several portraits, including a full-page picture of "Mr. Rhodes at Home."

The complete novel in Lippincott's Magazine for April, "But Men Must Work," is by the well-known and popular author, Rosa Nouchette Carey. In it the narrator, as visiting governess and presiding genius, digs her way into the family secret, and at last banishes the family skeleton. In the *Athletic Series*, Julian Hawthorne sounds the praises of walking, which he considers the only proper mode of locomotion, and C. Davis English expounds the mysteries of four-in-hand driving. In the *Journalist Series*, Melville Philips tells us that the Literary Editor is much less frequent than we commonly suppose, and gives some odd samples of his experiences.

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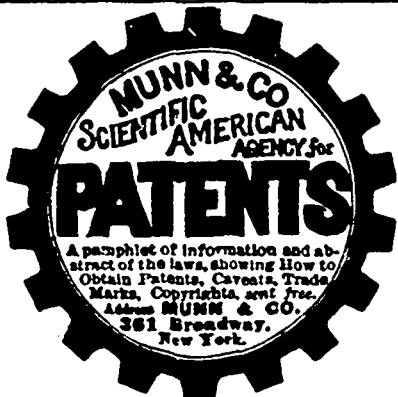


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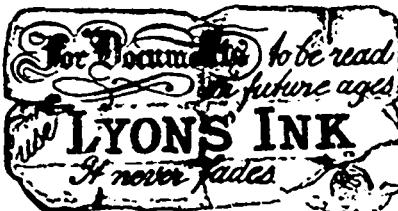
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P. Trebilcock, stationer, Cobourg, is dead.

P. N. Breton, stationery, Montreal, lost \$2000 by a fire on the 6th of March.

A meeting of the creditors of C. E. Yates, dealer in stationery, etc., Preston, has been called for this week.

The Stanley paper stock has been sold at Suckling's to Duncan Sinclair, of Toronto, at 30 cents on the dollar.

Mr. A. J. Cooper, of W. Cooper & Co., Clinton, Ont., called on BOOKS AND NOTIONS while in the city last week.

Messrs. Solomon and Anderson, of the Methodist Book Room, have just left for their annual spring trip among the retailers of western Ontario.

My Lady's Dressing Room is a book that has quite a run among society ladies. It is adapted by Harriet Hubbard Ayer from the French of Barronne Staffe.

"Fifty Gems of Scottish Songs," to retail at 50 cents, is being brought out by the Toronto News Co. The pieces are the cream of Scottish melody, and are issued in superior form.

Mr. Gundy of W. J. Gage & Co., who has been living in retirement for two or three weeks on account of that old fashioned disease, la grippe, is able to resume his duties at the house.

Solomon Weaver's fancy goods stock at Kingston, valued at \$6,079 has been sold to W. H. Bently & Co., Toronto, at 50½c. on the dollar, and the London stock, listed at \$6,487, to the same buyers at the same price.

The Toronto News Co. is placing on the market two very convenient and much needed books. They are The Excelsior Webster Pocket Speller and The Excelsior Webster Pocket Dictionary. The selection of words is good and the margin index makes reference swift and certain.

Mr. Williamson, of Williamson & Co., booksellers, King street west, Toronto, slipped on the pavement the other day, and in the effort to break the fall put his arm out at the shoulder. We are glad to notice that he is making good progress towards the use of the injured arm.

Daniel Lothrop, senior member of the publishing firm of D. Lothrop & Co., died at Boston on 20th, aged 60 years. He could trace his family tree to Priscilla and John Alden. Soon after the war he began the publication of the children's magazines, Wide Awake, Babyland and afterward The Pansy and Our Little Men and Women.

Messrs. W. D. Gelleau, of the Canada Paper Co., J. D. McFarlane, W. Spencer of the Toronto Paper Co., J. R. Barber, of

Georgetown, Charles Riordan of Merriton, and E. B. Eddy were delegates from the Paper Maker's Association of Canada to interview the Ministers of Customs and Finance and support the prayers of the printers for an increase in duty upon foreign books, pamphlets, etc.

A small leather bill folder is a novelty which Mr. Wm. Briggs is presenting to his customers. On the flap is printed "Wm. Briggs, Publisher and Importer, Toronto," and will be an advertisement as well as a suitable gift. Before any dealer uses it he should answer the question, "Will this purse and its contents belong to me or to William Briggs, if I should happen to lose it and a stranger find it?"

A book which was on sale for a few days in Toronto, entitled "The Social Scourge," written by a reporter named M. R. Clissold has been suppressed and a warrant issued for the writer's arrest charged with criminal libel. The attempt at arrest came too late as the reporter got out of harm's way and is now sojourning in Buffalo. The police have seized the plates and all printed copies of the work and, though the dealers are besieged with orders from people who are anxious to read the book, not a copy can be procured at any price.

The wholesale fancy goods warehouse business of Adair Bros. on York street, Toronto, has been sold out by the sheriff, realizing \$1.50. The firm was started five years ago by two brothers, John and Thomas Adair, with a capital of \$7,500. A year ago Thomas retired in consequence of the unsatisfactory state of business and this interests was assumed by John Pearce, formerly at Parry Sound. Last December, however, the firm got into difficulty with estimated liabilities of \$18,000 and assets \$14,000. A compromise was arranged at 60 per cent., and J. Adair then retired. The stock was afterwards sold at 45c. on the dollar.

The Ladies' Visiting List, got up by Williamson & Co., has been selling during the past month, having appeared shortly after the last issue of BOOKS AND NOTIONS. It has a very beautifully designed cover, and the arrangement of the book is perfect. The great fault with visiting lists hitherto has been their brevity, which was a consequence of the plan upon which they were constructed. Instead of being a three-week list, this one will suffice for from one to three years, according to the extent of a lady's visiting connections. The Washing List is another good thing got out by the same house. Classified lists are detachable, as perforated lines run down and across the page for the purpose of separation.

Williamson & Co. report a good demand for Professor Goldwin Smith's essay on William Lloyd Garrison. The work is founded on "The Story of Garrison's Life as Told by his Children," a biography filling four ample volumes. Its abundant material

is the rough ore from which is extracted the refined metal of Professor Goldwin Smith's book. The moral discernment of the great English writer separates the matter of intrinsic value, and his unrivalled style gives it a setting that is worthy of it. It would be impossible for the memory of the famous abolitionist to have a better conductor to future ages than a biography written by Goldwin Smith. The publishers have given the work a beauty of form and finish that cannot but make it highly acceptable from the seller's standpoint.

POINTS FOR TRAVELLING MEN.

Honesty is the best policy. This proverb has come down to us with the indorsement of the ages. It has also varied applications. At this place I would impress its applicability in the matter of the statements of the traveller to his prospective customer. The benefit resulting from the boasting of large sales is very problematical, to say the least. The customer is not likely to be induced to buy any more than he wants by any such devices, and their only effect on the sensible man is to make the boaster ridiculous in his eyes. It does not take much power of discernment to see that his purpose in resorting to them is to add to his own importance. A good memory is said to be essential to the successful liar, and this sort of boasting is not so much unlike lying as to make the good memory unnecessary. A ludicrous illustration of this matter was recently related. A traveller who was given to boasting of his large sales, and who was suspected of drawing somewhat on his imagination for his facts, was indulging his propensity in the presence of a company of fellow travellers, one of whom quietly took notes of the figures as he gave them. The result was that he not only lost the respect of his companions, but the circumstance having been reported outside, he became the butt of ridicule among his customers.

Occasionally a traveller gets too big for his position, and attempts to bolster himself up by claiming to have a proprietary interest in the house, that he is none of your common, every day "travellers," but that he is a sort of a "special," and is just out taking a look over the trade, as it were, and as a rule, makes only the larger towns. He, perhaps, imagines that this sort of talk raises him in the estimation of the customer; it doesn't, however. The chances are, moreover, that some rival will give him away, and, thus stripped of his borrowed plumage, his influence is very much impaired. The traveller must never feel above his business. When he is attacked with this species of big head it is high time his services were dispensed with.—The Travelling Salesman.

STATIONERY NOTES.

Buntin, Gillies & Co. are putting on the market note papers in the celebrated Century linen. It comes in octavo and commercial ruled or unruled, and boxed in quarter reams. As the paper is first-class, and the packages neat and attractive it should make a most saleable paper to people who want a good article.

The Rolland Paper Co., Montreal, are extending their capacity and will in the future manufacture linen papers only. They expect to have a line of note paper ready for this fall's trade if not sooner.

Liquidation Sale

Of Fancy Goods, Druggists', and Tobacconists' Sundries, Etc.

The firm of **Hickson, Duncan & Co.**, having been dissolved, their stock, valued now at nearly \$50,000, is offered to the public in LOTS TO SUIT BUYERS, and AT EXTRAORDINARY LOW PRICES to close it out rapidly.

The following few lines and prices among hundreds of others composing the stock, to which might be added if space permitted, shipments now arriving and to arrive by the S. S. Steinhoff, Stubbenhuk, Wandram, Russia, and others from continental Europe, and the Sarnia from Liverpool, viz., Grey and Colored Balloon Balls at a great sacrifice in price Solid Balls at the following prices: 3-inch, \$2; 4-inch, \$2.25; 5-inch, \$2.80, 6-inch, \$3.60, 7-inch, \$5.00; 8-inch, \$5.75; 9-inch, \$7.75 per gross. Cases of Sample Dolls at less than cost of importation. Cases also of finest quality I. R. Combs at manufacturers' cost. Fans, etc., etc.; also several cases French Pipes, at \$13.00 per gross and upwards, these to be shown on April 4th; 100 gross Rubber Squeeks; 50 gross Rubber Balloons; cases of Mats, and an endless variety of Toys, Games, etc., at less than cost, to work off.

As the stock must be closed out as quickly as possible, buyers will find it greatly to their advantage to avail themselves of this MOST UNUSUAL OPPORTUNITY to replenish their stocks with goods suitable for the PRESENT AND SUMMER SEASONS and for the CHRISTMAS HOLIDAYS, while it can be done at prices that are sure to be from fifteen to FIFTY per cent. below the actual market value, and IN MANY CASES REGARDLESS OF COST.

25 Front St. West, Toronto.

N. B.--Also for sale at a sacrifice, 48 Sample Trunks and Trays, Glass Show Cases, Office Furniture, Etc.

NATIONAL INSOLVENCY LEGISLATION.

Commercial opinion is making a strong rally in behalf of a national Insolvency Act. The need for such a measure has been a crying one ever since the repeal of the Act of 1875, and the cause gathers momentum every year. Failures multiply, and sinister influences play an increasingly large part in the occurrence of them. The fraudulent debtor is not nearly so retiring and covert in his operations as he was a few years ago. He knows that the key of the position is in his hands, and the creditors will always parley, if there is a chance of thereby getting any money, rather than risk that chance by bringing the rogue to justice. They do not often enough insist on unconditional surrender. The surrender is on their part in fact, while the terms are dictated in such cases by the man who fails in order to make money. The failure and reinstatement of such a man usually works far-reaching mischief. It causes a disturbance of local trade conditions that may shake the solvency of half-a-dozen deserving merchants. The impact upon the commercial atmosphere causes upsetting waves often a long distance away. It is said that four per cent. of all the failures last year were due to fraud. That proportion might suffice to bring about twenty per cent. of the failures that are assigned to other causes. One town is in memory just now, wherein a few years ago a very large dry goods and grocery store ran a meteoric career. It went the pace that kills, but its failure was no financial suicide, though that failure and the preceding ruinous competition that had been kept up by the house, brought real enough death to many stores in that town, and to several stores in smaller places in the district tributary to the market of that town. The number of fraudulent failures is very small, compared with the number of failures necessitated by fraud.

There is sad need of a Dominion Insolvency Act that will not be rendered nugatory by lax discharge provisions. That is not the only thing that is wanted, though. An application of an insolvent Act to any particular case is one end of a process. The other end is hardly less important; it is the credit system. If that were corrected, it would be possible to get along tolerably well with the present imperfect provincial insolvent laws. But the two ends of the process match each other fairly well. Credit is freely dispensed, failures are numerous and costly. An attendant evil, which has a big share in the production of failures, is the constant strain on capital that doing business without a profit keeps up. Prices are sacrificed as if profits were of no account, and the thrill of savage joy that a trader feels when he makes a sale at a lower price than a competitor asked, seems to compensate him for the pecuniary sacrifice. Price-cutting though is more in the relation of an

effect than of a cause to the frequency of assignments. If settlements can be easily secured there is less need to be careful about profits. But credit-giving needs to be restricted on all hands, not only in the matter of time, but also in that of amount and of financial basis. To make a stringent Insolvency Act without arriving at some resolution for the regulation and restraint of credit-giving, would be like stopping every avenue of exit and keeping up a race of which the only object would be to get out. The present insolvent legislation suits the general conditions of credit: both are lax. Let the credit system be fitted to the plan of insolvent legislation that the boards of trade are engaged in drafting.

Reform, like charity, begins at home. If a patient is determined to take every chance of exposure to catch a certain disease, his application to a physician for a specific for that disease cannot be regarded as serious evidence of a desire for health. Medicine would be as likely to kill as cure, where equal chances are freely given for the progress of the ailment. In the same way, a strict insolvent Act would not be in keeping with a lax credit system and over-worked competition. An insolvent Act would no doubt check the excesses of credit and competition, but it is not a radical means of checking them. The merchants of the country need to adopt some conservative ideas before trade is prepared for drastic insolvency legislation.

A national insolvency Act is called for and it is hoped a satisfactory one may be passed during the present session of Parliament. Even if all the provincial insolvency laws were good, they ought to be superseded by a federal Act, for the difference in these laws is a grave drawback. An Ontario merchant is apt to be ignorant of the course he should take to retain his claim on goods sold to a customer in Nova Scotia. This diversity should be removed. Insolvency matters should be regulated by federal law, as trade matters, postage matters, and many other interests that are inter-provincial in their relation.

DOES ADVERTISING IN TRADE PAPERS PAY?

To pay or not to pay—that is the main question.

The advertiser may put the inquiry in this way: Does such and such a paper reach the very class I wish to interest and sell to?

The answer cannot be given in a single sentence.

There is a great difference in our trade papers. One paper may while another may not reach the special class an advertiser would cater to.

How is he going to find that out except by making the experiment? There is no other way. The trade paper must be tried and judged by results.

The staple argument of the trade newspaper owner or agent is, that his paper goes to all the people doing business in a certain line. Hence an advertisement will surely reach them.

To this rule there are some exceptions. Talking the other day with a manufacturer of bakers' and confectioners' utensils, who

has only a small card in his trade journal, I asked the reason. He said: "My business is with restaurants, hotels, steamship lines, etc., but I sell largely to German bakers, candy men and others, who seldom, or never, see a bakers' and confectioners' paper. So what use would it be for me to advertise my wares in the paper?"

Quoting this opinion to a liberal advertiser in a shoe and leather paper, he said that in his business the trade paper was a necessity. The commission merchants announce to tanners and curriers that they receive consignments of leather, and to shoe manufacturers that they sell leather.

As a rule trade papers are well edited. They may be owned by a business man, but the editor is sure to be a journalist. Hence, all the latest movements in the trades are reported promptly and accurately.

Those who expect to keep up with the times and with competitors must take and read their class paper. Thus they keep posted, and there is no excuse for not knowing the news and advertisers.

It is significant that the largest firms and corporations in different branches of trade are the most liberal advertisers. In many cases there is no need of exploiting their wares. They are long and favorably known in the trade, and customers know them by reputation or name.

Take the great iron papers (I mention no names), and in their pages you find the splendid advertisements of millionaire concerns. Who think that these advertisers want "to create a demand" for their products?

Take the great and flourishing dry goods papers. There, too, you find the full page "ads" of merchant princes, who do not especially desire "to attract attention." But when these dry goods men make a "drive" in a line of staples, or have "bargains," it is made known in their trade papers.

I do not suppose that the cards of the Fifth Avenue Hotel or of the Hoffman House in hotel papers bring many new or additional guests. But all the same, there is a good reason for their places before the public eye.

As a prominent merchant of this city said to me recently, "We put our advertisement in such and such a paper to show the people that we are still doing business at the old stand."

The number of miscellaneous advertisements in some really flourishing trade papers is small. I have before me a copy of a boot and shoe journal. Out of 255 advertisements 12 only may be classed as miscellaneous.

This is, however, far below the average, unless a trade paper occupies a limited field, or draws from a narrow range of advertisers.

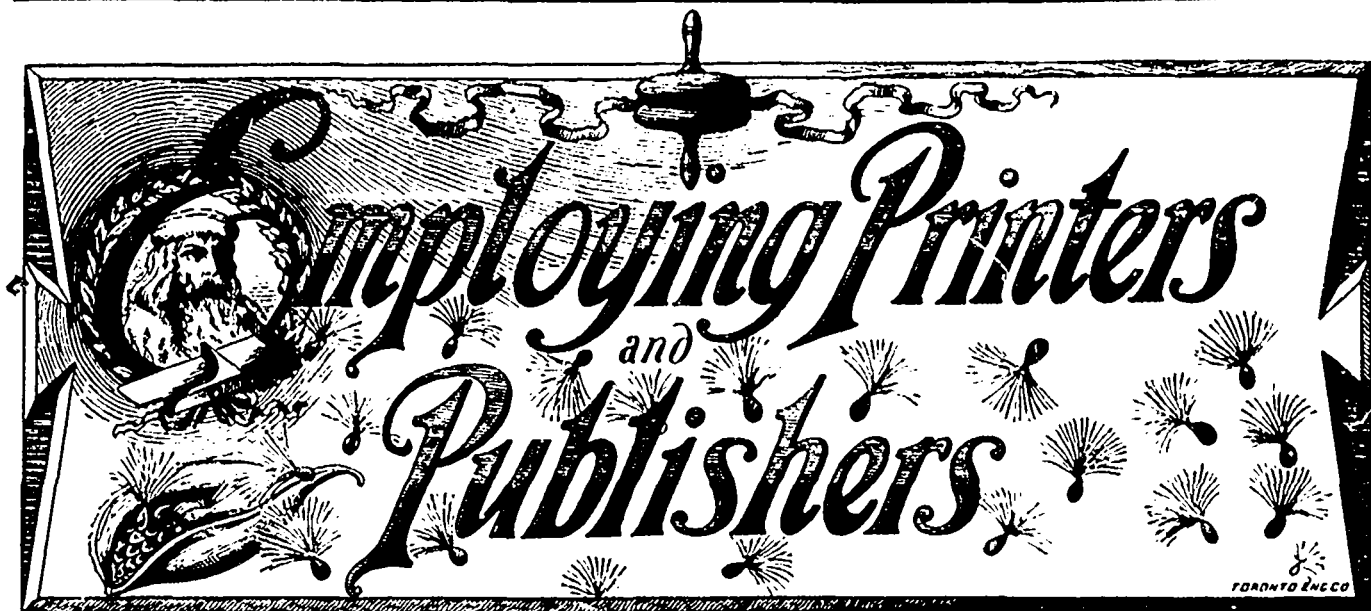
Advertising in trade papers must pay, or else so shrewd an advertiser as John Wanamaker, for example, would not use such mediums. His business engages a large audience. His problem is, of course, how to reach all sorts and conditions of people.

Finally, the trade-paper man must have an argument—one that pays. He must answer the prospective advertisers questions, meet his objections and overcome many difficulties.

I do not undertake to supply arguments for solicitors. But there is a golden rule for all cases, and I do not mind stating it.

Make the advertiser see that he is getting the full value of his money.

Try it.—L. J. Vance.



THIS DEPARTMENT WILL BE
TRANSFERRED TO

"The Printer and Publisher"

A Journal for Employing Printers and
Publishers.

THE FIRST NUMBER OF WHICH WILL BE
ISSUED ABOUT APRIL 15.

We will send you a sample copy

THE J. B. MCLEAN CO.,

TRADE JOURNAL PUBLISHERS,

TORONTO.

A MONTREAL LETTER.

The fancy goods, books and notions trade here is quiet and there is not much to report. Fancy goods of late have not been very lively, and dealers say that they will be quiet for some time to come. Toys are about the same, while the only thing in the above lines that is rushing is the fishing tackle business. In this line dealers report large orders for spring delivery. The following is a synopsis of what the trade here report about the above trades. The plush goods manufacturers say that their men are just going out with new lines of samples which are newer in design than any as yet placed on the market. One firm in particular state that they will surprise the trade with the lines of goods their men are starting out with. The toy dealers say trade in this line is very quiet, but they hope to have it improve some, and outside of a few novelties in the way of new games there is nothing doing. Fishing tackle is booming for spring delivery, and the manufacturers' agents here say that orders are 25 per cent. larger than they were last year. One of the features of the month is the failure of R. H. Holland & Co., who were thought to be strong and were one of the largest fancy goods houses here. In the envelope trade there has been a good business doing, and the firms state that orders are coming in large and fast. The Barber & Ellis Co.'s Montreal branch has moved to larger premises at 594 Craig street, on account of increasing eastern trade. Mr. W. C. Davidson, their Montreal agent, who has just returned from the Lower Provinces, in talking of trade in that section says he could not have done better, and other paper houses here say the same. Another item of interest is the sale of the Montreal Herald to Mr. Young, of the New England Paper Co., of Boston, Mass. It is, however, understood that he bought it for a syndicate of Montreal gentlemen. The business will be managed by Messrs. Connor and Chaffee; the latter gentleman was formerly with the Burland Lithographing Co. here.

The following is the list of the latest publications of J. Lovell & Sons, Montreal:

126 Olga's Crime, by Frank Barrett.	40c.
127. In Luck's Way, by John Strange	
Winter	40c.
128 Miss Wentworth's Idea, by W. E. Norris.	40c.
129 The Princess Mazaroff, by Joseph Hatton	40c.
130 The Little Minister, by J. M. Barne	40c.
131 A Fatal Silence, by Florence Marryat	40c.
132 Santa Barbara, by Ouida	40c.

Mr. W. C. Cunningham, of Buntin, Gillies & Co., Hamilton, has gone to the lower provinces in the interests of his house. He spent January and February in Manitoba, the Territories and British Columbia, and on his return reported business more than satisfactory in the North-west.

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6321. Keen's Map of Kootenay, B. C. Scale, 12 miles to 1 inch. John Keen Victoria, B. C.

6322. Keen's Map of the Kaslo and Slocan Mining District. Scale 2 miles to 1 inch. John Keen, Victoria, B. C.

6323. Painting representing the Queen of England ascending to Heaven, &c., as per application. Rev. James W. Gibson, Fairbank, Ont.

6324. The Canadian Queen Galop. By H. H. Godfrey. The Queen Publishing Co., Toronto, Ont.

6325. Adelaide Waltz. By Enos Andrew. The Anglo Canadian Music Publishers Association (L'd.), London England.

6326. Not lost, but gone before. (Song.) Words by H. L. D'Arcy Jaxone, Music by H. R. Shelley. The Anglo-Canadian Music Publishers' Association (L'd.), London, England.

6327. Nightingale Song. Words by H. T. Tretbar. Arranged by Chas. Bohner. Whaley, Royce & Co., Toronto, Ont.

6328. Houston's Manual, Ordinary Life and Endowment Rates of all Canadian, British and Foreign Life Companies, working actively in Canada. J. D. Houston, Cornwall Ont.,

6329. The Foaming Billows. Waltz by H. H. Godfrey. A. & S. Nordheimer, Toronto, Ont.

6330. The Summer Girl. (Schottische.) By Ernest E. Leigh. A. & S. Nordheimer, Toronto, Ont.

6331. Tyndale's Cream Setter and Butter Moulds. (Photo.) Geo. Tyndale, Toronto, Ont.

6332. A Warning, or The Hairy Man. (Engraving.) T. C. Wilson, Toronto, Ont.

6333. A Love Tale. Romance without words for Piano, by H. H. Godfrey. A. & S. Nordheimer. Toronto, Ont.

6334. Abide with Me. For Soprano, Violoncelle and Piano. By Angelo M. Read. Op. 2. The Anglo Canadian Music Publishers' Association (L'd.), London, England.

6335. Ta-ra-ra Boom. (Polka.) By A. L. E. D. The Anglo-Canadian Music Publishers' Association (L'd.), London, England.

6336. Whispered Love. (Military Schottische.) By A. M. Zinn Sydney Ashdown, Toronto, Ont.

6337. Are the Children in? (Hymn with music.) David A. Whyte, Brantford, Ont.

6338. Year Book and Clergy List of the Church of England in the Dominion of Canada, 1892. Joseph Perry Clougher, Toronto, Ont.

6339. Chanson de Patineur. (Skaters Song.) Morceau caracteristique par Landon Hall. A. & S. Nordheimer, Toronto, Ont.

6340. Frertherne March. By R. S. Ambrose. A. & S. Nordheimer, Toronto, Ont.

6341. Les Ursulines des Trois-Rivieres depuis leur etablissement jusqu'a nos jours. Tome Second. Les Ursulines des Trois-Rivieres, Que.

6342. Lessons in Literature for High School Entrance Examinations, 1892-93. Edited F. H. Sykes, M. A. Thos Grainger Wilson, Toronto, Ont.

6343. The Victoria. New Dance by Prof. S. M. Early, Music by Chs. Bohner. Whaley, Royce & Co., Toronto, Ont.

6344. Bell Telephone Company of Canada, London Exchange, Subscribers' Directory, Ontario Department, February, 1892. The Bell Telephone Company of Canada, Montreal, Que.

6345. The Canadian Newspaper Directory, 1892. A. McKim & Co., Montreal, Que.

6346. York County Loan and Savings Company, New Series of 24 Year Loans. Illustration showing Profits to Investors and Borrowers. (Card), Edward Joseph Lomnitz, Toronto, Ont.

6347. A Petition and Prayer on Behalf of the Lower Animals. Revised. Archibald McBean, Winnipeg, Man.

6348. The Canada Law Times. Edited by E. Douglas Armour, Q.C., Volume XI. The Carswell Co. (L'd.), Toronto, Ont.

6349. A Manual of County Court Practice in Ontario. By M. J. Gorman, LL.B. The Carswell Co. (L'd.). Toronto, Ont.

6350. Sun of My Soul. (Sacred Song.) Words by J. Kable, Music by Nellie Smith. Whaley, Royce & Co., Toronto, Ont.

6351. The History of Canada. By Wm. Kingsford, LL.D., F.R.S.C., Vol. V., (1763-1775), with Maps. Wm. Kingsford, Ottawa, Ont.

6352. What's de Mattah wid de Coon. Words and Music by Edward C. Grant, Ottawa, Ont.

6353. Skating by Moonlight. Composed by Joseph Gartside, arranged by Alfred Fielding. Joseph Gartside, and Alfred Fielding, Moncton, N. B.

6354. Hymns and Carols, Old and New. (Annotated) for the Sunday School and Home. Edited by Lorezo Gorham Stevens, B.D., St. John N. B.

6355. Village Musicians. (Die Musikanten Komen). Op. 12, No. 3, by Nicolai von Wilm. I Suckling & Sons, Toronto, Ont.

6356. Frolics. (Neckereien), Op. 12, No. 5, by Nicolai von Wilm. I. Suckling & Sons, Toronto, Ont.

6357. The Nottawasaga Military Schottische. Bon Ton or Jersey. By J. B. Spurr, Creemore, Ont.

INTERIM COPYRIGHT.

360. A Treatise on the Power of Sale under Mortgages of Realty, with Appendix of Statutes and Forms. By Alfred Taylor Hunter, LL.B., Toronto, Ont.

361. Nervous Troubles of the Woman of To-day, with Treatment and Prescriptions. By George B. Bradley, M. D., Toronto, Ont.

The Art Lithographic Publishing Co.,

FORMERLY

Obpacher Brother's.

LONDON.

WORKS AT

BERLIN.

PARIS.

MUNICH, GERMANY.

CHICAGO.

NEW YORK : 106 DUANE STREET.

P.O. BOX 506.

OUR NEW LINE FOR 1892

will be shown to the Canadian Trade

APRIL 15TH

By our Representative, MR. J. F. CRAFTS.

We will show new and novel features in all our various lines of

Christmas Cards, Books and Booklets,

Plush, Satin, and Celluloid Novelties,

Sunday School Cards, Day School Cards,

Birthday Cards, Eclat Books, &c., &c.

MAKING A COMBINATION

UNAPPROACHABLE, UNSURPASSABLE and INCOMPARABLE.

WAIT FOR US.

The Salability, Merit and Value of the line is immediately apparent to the observer.

NEW YORK, APRIL 1st, '92.

PURCHASING POWER.

Is your dollar as good as another man's? Maybe it is and maybe it is not. A dollar is a hundred cents anywhere, no matter in whose hands it is, but some men can make it do a hundred and ten cents' worth of buying, while others can make it do only ninety cents' worth. There are more possibilities in the mere application of money than are dreamt of in some merchants' philosophy. There is close analogy between "purchase" as used in mechanics and as used in business. The money gives the medium and basis of leverage, the force laid out depends upon the agency which is handling it. A hundred pound man at the end of a crowbar in position will not raise as much as a two hundred-pound man on the same lever. Money has a relative as well as an absolute value. This is illustrated in the differences of result attained by equal amounts in different hands. With one man ten thousand dollars will vanish to zero in five years, with another it will grow to fifteen thousand dollars in the same time, and all the conditions may be equal between the same two men, with the exception of the disparity in their buying ability. One man applies his money to the market as an engineer applies force to matter, with an eye to the maximum of effect with the minimum of energy. Another lays out his money as if he were simply making an exchange, instead of buying. There is usually a vast difference in the total result at the end of a lifetime. Buying is something more than converting money into merchandise.

A dollar can be made go farther just now in the grocery trade than it could a year ago. The balance is on the side of money as against merchandise, usually it is, of course, but is much more so now than it commonly is. Hence, the present is a buyers' market. Prices run low on the general average and distribution is divided up. The retailer has therefore advantages that he cannot afford to ignore. If he does, his competitor will not, and the local balance of trade will shift to the competitor's side. If A can go into a wholesale trader's sample room and buy a certain grade of article at 16c., B has himself to blame if he buys the same description of goods from the same wholesaler at 18c. It is not desirable to depress prices unduly, but it is maternal that each man should look out for the lowest that anybody else can secure. It is by attending to this that the tendencies of competition can be withstood.

A trader may have a special point of vantage as a buyer, in his readiness to pay spot cash every time, in his ability to place large orders, in his knowledge of the market, in his judgment of quality and value, or in some other strong point. Competitors who have no distinguishing strong point as buyers must usually pay higher sometimes considerably higher prices than he does. Perhaps it ought to be thus, that every man

should get the benefit of his own gifts or resources, but less favored competitors cannot allow themselves to be handicapped. They can make a specialty of close buying as a matter of principle, and should never capitulate to a quotation till they find out if they cannot better it. They should remember that no matter how unequal retailers may be in the eye of sellers, they are all equal in the eye of buyers, and it is the buyers who lay on the level. The smallest retailer must sell at the lowest price his big rival chooses to fix, and the smallest retailer should get all he can get in the way of concessions.

OVERDUE ACCOUNTS.

When an account is not paid when due, says an exchange, interest should be charged on all excess time taken. This is right, perfectly legitimate and good business logic. Still many retailers, for one reason or another, do not pay their bills when due, and even in some instances after taking thirty, sixty or ninety days extra time, making great complaints if interest is added. Now there are, of course, many retailers who when their bills are about due, if they can not meet it, will write, stating they are hard up, ask for a slight extension, and request the jobber to add interest, but these are the exception and not the rule. However, as that may be, the wholesale merchant is not a banker, and retailers should get more in the habit of borrowing from their interior banks and discounting their bills with the jobbers. The retail dealers would then soon ascertain the facts that banks do not loan money without interest, and this should teach them that the charge of the jobber is perfectly correct and just, and that it should not be objected to, but paid without question. There is another point in relation to the above that retailers should not overlook, and that is that many jobbers are compelled, from the lack of capital, to borrow money from their city banks in order to carry their customers and meet their own bills, and interest must be paid on every dollar they borrow. If retail dealers would borrow from their local banks, and discount their bills, jobbers could run their business on from twenty-five to thirty per cent. less capital. Discount all your bills for one year and see how much money you will save. It will be enough to pay for a good clerk.

If all retailers would adopt the plan of sending out monthly statements, the same as jobbers, it would facilitate their making collections. Most retailers send out statements twice per year, and frequently an account gets very large during that time, consequently it is much harder for the consumer to pay, and to go still further, it is just so much harder for the jobber, who suffers from lack of collections on the part of the retail dealer. We note with pleasure that some retailers have already started in the good work of sending out monthly statements and reports have reached us

that it works splendidly, that it makes collections better, and that it is growing in favor with the consumer, who was at first inclined to take exception to it. If every retailer in the country would turn over a new leaf and send out monthly statements, such a revolution would take place in collections that both retailers and wholesalers would be astonished. The small dealer would make more money by discounting his bills, and the jobber would save interest by running his business on less capital. Do not wait for your neighbor and competitor to start in this good work, but commence yourself, and others are sure to follow.

KEEP WITHIN THE LIMIT.

Clerks in a store should remember that the way to amass a competency is to keep their expenses lower than their income. A few dollars saved each week or each month is that much better than being overdrawn ten cents. Do not be in too much of a hurry to get rich. Establish and maintain a good reputation, and by fair means manage to salt down a little every pay-day. The time may come when your good name will help you out at the bank or with the wholesaler when you are sufficiently educated to go into business for yourself, for no man is competent to engage in business on his own account until he has served an apprenticeship. The first question the jobber will ask when credit is asked for, "What's his reputation." This will cut more of a figure than the amount of your capital.—Ex.

A. S. Barnes & Co., 751 Broadway, New York, whose celebrated "National" inks, pens and mucilage has been on the Canadian market for the past five years, are making some extra strides to increase their trade, which is already no small share in Canada. These goods are of excellent quality and cannot fail to meet with the approval of merchants in general throughout the country. Drop these people a line for their new price list.

The Art Lithographic Publishing Co., formerly Obpacher Bros., of Munich, Germany, whose samples were shown our representative in New York at their American office, 106 Duane street, by their manager, Mr. Samuel Garre, deserve special mention. The publications, embracing many new lines, have novel features that are very picturesque. The card line comprises over 1,000 patterns. The booklets number 125 styles, and they also issue over 200 varieties of novelty cards. In the novelty line one feature in celluloid will be very popular this coming season. It will consist of one style negative stock that resembles bevelled glass, so effective that it cannot fail to interest our Canadians. Their new line of Sunday school cards, with their trade-mark, "Diadem line," is a very prominent feature of their business. These cards are put up in packets, the title on the outside being in keeping with the reading on the cards, making the same very appropriate. The line of Xmas cards are very rich, having jewelled effects. This house have their own factory, situated at Munich, Germany; thus all their goods are made under their own supervision. The originals for their publications are made by prominent English and American artists. Mr. J. Frank Crafts will make a trip through Canada from Windsor east to the Atlantic, starting about the 15th of this month, showing a complete line of their publications for the season 1892-'93. His samples are very bright and attractive, as is their advertisement on page 23.

KEEP ON TIME.

An exchange is of the opinion that if all the money lost through delays in giving orders could be gotten together in one pile, the aggregate would make a good round sum. We all know full well that tardiness in purchasing stock has cost us much money, and yet, somehow or other, we never manage to keep on time in this respect.

Travelling salesmen say it is an every-day occurrence to find some of their customers so nearly out of a certain article that it is impossible to get a fresh supply in on time to meet the requirements of the consumers. A salesman tells of an instance that aptly illustrates this point. "My customer," said the salesman, "had quite a run on a certain brand of goods. I never called upon him when his stock was full. I urged upon him to always send in his order when he saw he was running short, and even went to the trouble of writing out blank orders. It did no good. His customers would call only to be disappointed, and would therefore go some place else for the next desirable brand. The last time I called there he complained bitterly about the loss of some of his best trade."

There is more in this than may appear at first sight. Buyers are sensitive, and when they think that the dealer is ignoring them they hasten to some other store. The dealer himself would not long patronize a house that did not look after his interests. A little promptness always saves trouble, even if it don't retain a customer. Every dealer understands that it is not always possible to fill an unusual order the day it is received, yet some of them seem to work upon the plan that to keep a customer waiting several days would indicate to him that they are doing a rushing business. The customer don't regard it in that light, however. It works against the interest of both wholesaler and retailer to keep a customer waiting when it is possible to be prompt. Only the houses that are regular in their methods do a large business for any length of time.

The trader who pays his way must see, at a profit and cannot afford to cut below others in the same line.

**Brokers and
Commission Merchants**

With a good connection in the wholesale book stationery and fancy goods trade, who are open to represent another foreign firm, send address and references, stating what firms they now represent to Editor—BOOKS AND NOTIONS.

"THE BEST MAGAZINE"

The best magazine for a newsdealer to handle is the one that will sell the easiest and pay the best profit.

**IT IS THE
Review of Reviews**

It is Also



Fully RETURNABLE.

PRICE TO THE TRADE, 18 CTS.; PROFIT, 7 CTS.

"The Review of Reviews is the BEST SELLING magazine we handle. We sell more of them than of all others combined."—Arcade News Stand, St. Paul, Minn.

America's Popular Novelists.

T. B. PETERSON & BROTHERS, PUBLISHERS.

A New Popular Edition of Mrs. EMMA D. E. N. SOUTHWORTH'S FAMOUS WORKS. In 11 volumes, morocco cloth, black and gold. Price \$1.50 a volume. Every household wants a set.

A New Popular Edition of MRS. A. S. STEPHENS' FAVORITE BOOKS. In 23 handsome volumes, morocco cloth, black and gold. Price \$1.25 a volume. No home complete without them.

A New Popular Edition of MRS. CAROLINE LEE HENTZ'S CHARMING NOVELS. In 12 volumes, morocco cloth, black and gold. Price \$1.50 a volume. Unparalleled for their exquisite beauty.

Petersons' Series of Choice Fiction

In attractive paper covers, quick sellers, and money soon turned.

Petersons' new 25 cent Series.

Petersons' new 50 cent Series.

Petersons' new 75 cent Series.

A complete list of above books will be sent to any address and when not to be had of your Bookseller or Railroad News Agent, copies will be sent by mail on receipt of retail price by the Publishers, T. B. Peterson & Brothers, Philadelphia, Pa.

Booksellers and News Agents will be supplied at very low rates with any of Petersons' Fast Selling Books.

All Dealers are requested to send for our Catalogue and wholesale rates, and mention BOOKS AND NOTIONS.

Address all communications and orders to the Publishers.

T. B. Peterson & Brothers,

305 Chestnut Street, PHILADELPHIA, PA.

SECOND-HAND BOOKS.

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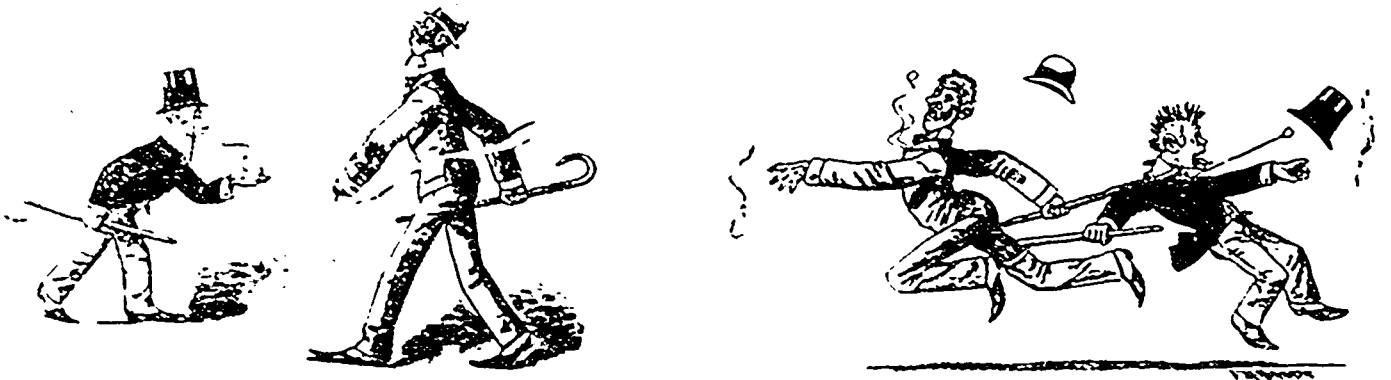
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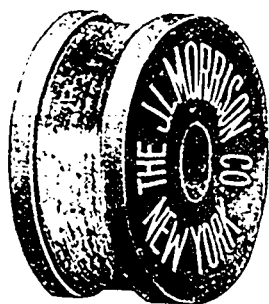
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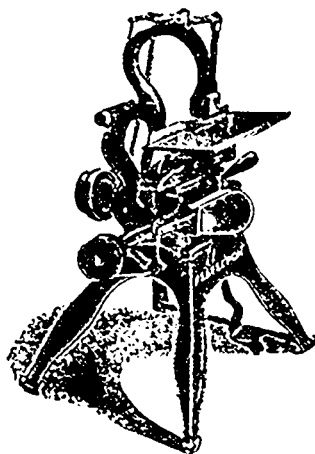


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