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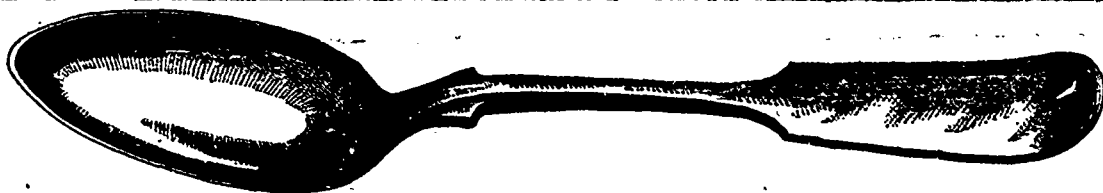
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# THE TRADER.

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

№ 10

TORONTO, JUNE, 1880.



## SHEFFIELD STERLING SPOONS AND FORKS.

The last advices from England inform us of an advance in the price of Nickel Silver of all grades, of from 10 to 15 per cent. on old figures, and that a further increase may shortly be expected.

In consequence of these advances it is impossible that Nickel Silver Spoons and Forks can continue to be sold at former prices, but must go up in proportion to the rise in Great Britain. As this rise must of necessity affect the price of cheap goods more than that of the finer qualities, dealers will find it more than over to their interest to buy reliable goods that they can safely recommend to their customers as being value for their money.

We have now in stock over 300 gross of our celebrated

## SHEFFIELD STERLING SPOONS AND FORKS

which we fully believe to be the best unplated Flat Ware ever offered to the Trade of Canada. Superior in Quality, Design and Finish, and as low in price as any goods ever offered in this market. Every dozen Forks or Spoons, have a guarantee wrapper, of which the following is a copy:

**SPECIAL NOTICE.**—These goods are made of **SHEFFIELD STERLING**, the best known substitute for Sterling Silver, and are warranted to resist acids, keep their color, and improve with use. The manufacturers guarantee all the goods bearing the Trade Mark:—

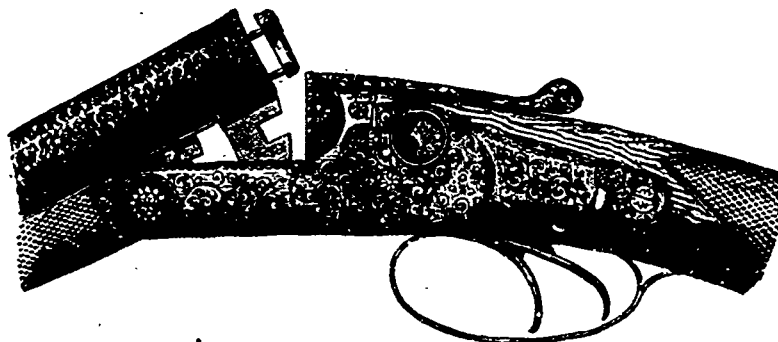
**SHEFFIELD STERLING** CROWN  
or X

to be of the above metal throughout; and the trade is authorized in all cases where these goods prove defective to return them to their Canadian Agents and draw upon them for their invoice value.

**THE SHEFFIELD STERLING CO., Sheffield, England.**

Dealers who have tried them will use no other.

**WHOLESALE ONLY** by the CO.'S CANADIAN AGENTS,  
**ZIMMERMAN, McNAUGHT & CO.**



**W. M. COOPER,**  
MANUFACTURERS' AGENT,

**DEALER IN RIFLES, GUNS & SPORTING GOODS**

**23 Front Street West, - TORONTO.**

I have pleasure in informing the Trade that my stock of Sporting Guns and Material is now complete, and that I am in a position to offer them Goods manufactured by the very best English makers, which will give entire satisfaction to the purchaser, and fully sustain the well earned reputation of the Manufacturer. The Guns are imported under my own special supervision and close inspection, and from a life long experience, the public may rely on obtaining first-class goods only, as I shall offer no other for sale. The stock kept by me will always be found to consist of good serviceable Guns, at close figures, and comprises at present Single and Double Barrel Muzzle and Breech Loaders, 10 and 12 gauge, of various actions, also Hammerless Guns, with the Eecley & Anson action. A large assortment of Gun Implements and Ammunition kept constantly on hand. New Illustrated Catalogue just issued, giving full particulars of style and price, sent free on application.

**W. M. COOPER,** Canadian Agent for **W. W. GREENER,** Birmingham, **W. & C. SCOTT & SONS,** Birmingham; **GEORGE GIBB,** Bristol. **WILLIAMS & POWELL,** Liverpool, **THOMAS TURNER,** Birmingham.

P. W. ELLIS.

M. C. ELLIS.

# P. W. ELLIS & CO., MANUFACTURING JEWELERS AND WATCHMAKERS,

IMPORTERS OF WATCHMAKERS' AND JEWELERS' SUPPLIES,

Dealers in Diamonds and other Precious Stones.

NO. 31 KING STREET EAST,

TORONTO.

This complete Polishing Latho forms a tool which is absolutely indispensable to every Jeweller who keeps his stock in good order; and for polishing his small jobbing work, &c. It is compact, occupies little room; the table is entirely of iron, excepting the top and drawer, which are of walnut. Iron work is japanned, and the wheel has a flat surface, with flanges on edge to prevent the belt slipping off. We will supply the tables without head, or head separate, or all complete with full complement of polishing buffs, brushes &c., with rouge and tripoli neatly done up in boxes. Full particulars upon application.

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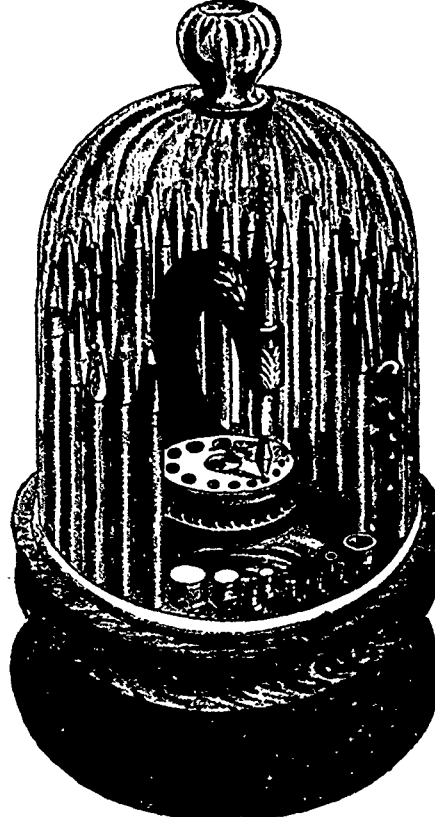
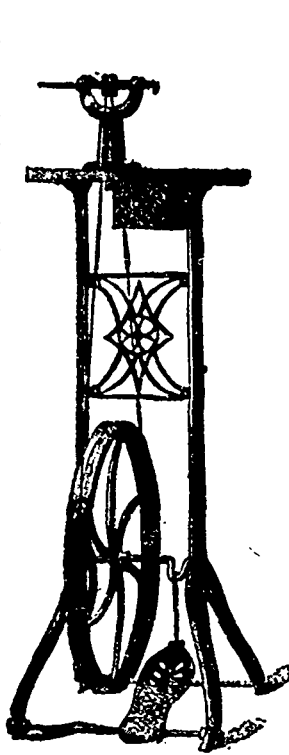
STYLE C.



Sole Agents for Popular  
Nickel Dust Proof  
Watch Key.

Full stock of Pocket and Bench Keys now on hand, and all orders filled promptly for any quantity and size required. Send for Descriptive Price List and samples.

Improved Polishing Lathe | Sole Agents for Improved Staking Tools.



Above Cut is one-half size of Tool.

NICKEL-PLATED.

SOLE AGENTS ALLEN'S PATENT COMBINATION WATCH TOOL

Extract from Jeweller's Circular, June, of proceedings of Horological Club, in New York:

Mr. Clerkenwell showed Allen's Patent Tool to the Club, and illustrated its uses for taking off second hands, also hour and minute hands; removing dial pins or turning the screws and taking off the dial, removing screws generally; holding second hands while reaming them out, removing hairspring collets, roller tables, and many other uses. All agreed that it was a wonderfully handy tool, and one of those ingenious combination tools which the practical workman delights to have on his bench. Sent free on receipt of \$1.00.

MANUFACTURING JEWELRY DEPARTMENT.

Manufacturers of Gold Chains, Albert, Long, Opera, Brooch, Lcontine, Tassel Chains, Solid and Hollow, in every design and any weight. The manufacture of Medals for societies, fairs, schools, clubs, and other presentation purposes, both in gold and silver, will now receive our special attention, having largely increased our facilities for turning out same. Any class of Jewelry repaired, matched or made to order. Correspondence solicited. Designs and estimates furnished cheerfully for any class of work.

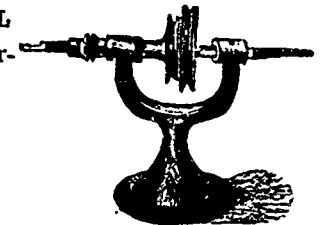
This tool comprises:—

Frame & Dio	1 Roller Abstractor
11 Punches	Wood Stand
10 Stumps	Glass Shade

The punches are made of finest quality of steel wire, carefully straightened and tempered, according to their respective uses, and highly finished, making a complete set of punches for every possible class of watch work requiring punches. Repairers will find it their best friend in doing nice work with rapidity and correctness. The frame is nicely finished, top and bottom nickel plated, japanned in black and ornamented in gold leaf. The whole is mounted on a finished cherry stand, to take in punches when not in use. Glass shade covers all, furnishing an ornament for any watchmaker's bench.

Send for prices and descriptive lists.

POLISHING LATHE HEAD



This complete Lathe Head, one end of which is threaded and tapered to a point, for holding brushes, buffs, and other polishing wheels. Other end forms an arbor for emery wheels, drills, &c. Warranted true. Sold separate or mounted on stand complete. Lathe Head Price \$3.50

Our new premises afford us largely increased facilities to keep pace with the increased demand for our goods, and we can assure our customers that no effort will be spared to meet their wants, in both our Manufacturing Jewelry, Tool and Material Departments.

Goods sent on selection if desired. Particular care given to filling special orders.

Yours Respectfully,

P. W. ELLIS & CO.

## THE TRADER.

TORONTO, ONTARIO, JUNE, 1880.

Distributed free to every Jeweler and Hardware Merchant in Canada.

## Advertising Rates.

Full Page, - - -	\$20 00	each issue.
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A Discount of 25 per cent. will be allowed from the above rates for yearly contracts. All advertisements payable monthly.

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THE TRADER PUBLISHING Co.,

Box 1325, Toronto, Ont.

## "UNDER WHICH KING."

The present condition of the Insolvent question is extremely unsatisfactory to our mercantile community, whatever the wisecracks at Ottawa who repealed the late Act may think about the matter. They may lay the flattering unction to their souls that they have done their duty to their constituents, but we are very strongly of the opinion that long before another session of Parliament is convened, the agitation for a new Insolvent Act will be so strong that the Government will be compelled to bring forward a measure and use their influence to have it carried through.

The present situation is becoming daily more unsatisfactory; without a general insolvent law, and not knowing whether the Mowat Act will come in force or not, traders hardly know what to do. The impression seems to have gone abroad somehow that Mr. Mowat's Creditors' Relief Act is already in force; indeed we have heard of one or two wholesale dealers who should have known better, that have lost money by allowing other creditors to sue before them, being under the impression all the while that when any one obtained judgment they could, under its provisions, file their claims and rank on the estate. These ideas have been rather forcibly expelled, however when they found that the Act had not yet received the assent of the Lieut.-Governor, and therefore cannot be law.

We are glad to see that the *Globe* and *Monetary Times* have taken the subject

up, and now that they have done so, it is probable that it will be pretty thoroughly ventilated.

In the meantime, beyond drawing the attention of the people towards it, and making ready for another, and we trust more serviceable Act, nothing can be done till next year, and traders will have to make the best they can out of the situation till then.

Every day things are coming to light which demonstrate fully the insecurity of the present chaotic state of affairs, and the trouble of making anything like satisfactory settlements.

"A case recently arose in Lindsay, where a debtor, unable to pay his liabilities as they matured, refused to settle with his creditors unless they would take his stock in discharge of their claims, and allow him to retain the book-debts. On their refusal, they were told that he had given a note for a large amount to his wife for past services, upon which he was ready to confess judgment. Probably the Court of Chancery would have prevented this claim from being paid out of his assets before those of the other creditors; still, they considered it wiser not to take the risk, but accepted his terms.

Another firm of traders, in Collingwood, being unable to meet their engagements as they came due, were asked by their creditors to execute an assignment to a trustee, which they consented to do only on condition that they should be allowed to retain four or five hundred dollars to pay local claims. These are only a couple of instances of what is going on all over the country; and we fancy it will not be long before the business community at any rate is fully persuaded that a mistake was made when the bankrupt law was repealed without some provision being made whereby the estates of defaulting debtors might be disposed of without delay, and for the general benefit of creditors.

The chief good likely to come out of the present state of things is that it will make creditors more cautious, to restrict credit, and to drive a good many of the weaker men out of both wholesale and retail business. Should these results be realized, much good will have been done, which, however, might have been brought about equally well without a system that has so many evil tendencies."

## THE WATCH AWARD AT THE SYDNEY EXHIBITION.

In reference to the Watch competition at the Sydney (Australia) Exhibition, we learn from the correspondent of the *Jewelers Circular* that the competition has been large, and that the jury seem to have gone into the merits of the watches exhibited in a thorough and practical manner.

The jury was composed of five members, one of whom served as chairman; we append their names: Mr. John McG. Smith, Sydney, N. S. W.; P. S. Bound, (for Switzerland), Sydney, N. S. W.; H. C. Russell, B. A., F. R. A. S., Astronomer Royal, Sydney Observatory (for England), Sydney, N. S. W.; E. Beckman, (for Germany), Sydney, N. S. W.; Gregory P. Harte (for U. S.) San Francisco, Cal.

Great care was taken by individual jurors in making up their note books during the examination of the watches and in scrutinizing the inherent and comparative merits under the ten different heads unanimously agreed upon as follows:—1—Originality; 2—Invention and discovery; 3—Utility and quality of material; 4—Skill in workmanship; 5—Fitness for purpose intended; 6—Adaptation to public wants; 7—Economy; 8—Cost; 9—Finish and elegance of cases, 10—Time keeping qualities. It was agreed that the jury should use the number 100 as expressing the highest degree of excellence, in each of these ten elements of inherent and comparative merit, and adjudge individually to each of the several exhibits such rating as their respective judgments would warrant after careful examination; these opinions, being handed to the chairman at the end of the examination, and the average numbers calculated therefrom, constituted the unanimous verdict of the jury.

The jury furthermore decided to have the competing watches tested at the Government Observatory at Sydney, and upon their request, H. C. Russell, B. A., F. R. A., Astronomer Royal, at that observatory, consented to make these tests. Each of the competitors was requested to send three watches of his own selection to the observatory for this trial; but only eight exhibitors availed themselves of this opportunity. It is proper, however, to state that none of the exhibitors apparently anticipated this test, and that it is possible that

some of the watches might have made a better record, if they had been differently attended to since the opening of the Exhibition, but they were in this respect all upon a par. The majority of these watches had been made for exhibition purposes, and especially prepared to that end, and some had been previously rated at observatories before sending.

The result of these tests and the awards we give below, which must be considered as a feather in the cap of the American Watch Company. The total number of points obtainable being 1,000.

Name of Maker.	Total No. of Points.
American Watch Co., of Waltham, Mass., U. S. A.	981
A. Lango & Sohne	686
Louis Audemars	671
Victor Kulberg	586
Nicole & Neilson	527
Castleberg & Co.	288
International Watch Co.	287
Thos. Russell & Sons	267
A. Tribendeau	116
A. Backschmid	76

In consideration of the facts developed in the examination, and the preponderance of elements of inherent and comparative merits adjudged by the jury (each in independent judgment) being nearly equal to fifty per cent. more than the next highest exhibit, the jury awarded the American Watch Co., of Waltham, Mass., a *first class award* and such other special distinction, diploma, medal or award, as is consistent with the duties and obligations of the International Commission, for the largest and most complete exhibit of the horological exhibits examined. Also a *first class award* for the time keeping qualities of all grades of these watches. Also a *first class award* for the perfection of the American system of watchmaking and the improvements in the mechanical parts of the watch, being notably: Fogg's patent safety pinion, the perfect epicycloidal form of all the teeth of the train, in every grade of watch alike, and the isochronal adjustment of the balance spring. Also to Charles V. Woerd, Mechanical Superintendent of the American Watch Co., a *first class award* for his new mode of compensating balance. Also a *first class award* for the improvements in cases, the number of artistic forms and designs used and the beauty and elegance of their finish.

It may be interesting to Canadians to know that the manufactures of the

Waltham Watch Co. were exhibited under the supervision of Mr. Donald D. Manson, formerly of Toronto, who is well known to most of the jewelers throughout Canada. Mr. Manson during his stay at Sydney has won golden opinions alike from the trade and the public, and we understand has been unusually successful in introducing the manufactures of the Waltham Company in Australia. The Company are to be congratulated not only upon the award they have obtained, but also upon the prospect of going to such an extensive market for high priced goods as Australia will certainly prove itself to be.

### Selected Matter.

#### SELLING BELOW COST.

It is not a strange sight now-a-days to see in any village this sign: "Selling below cost." One at first concludes that the owner is selling out, or having failed in business is obliged to sell at a sacrifice; but as the sign remains and business continues, he is constrained to believe that the merchant, who can sell continually below cost, is a most wonderful man. There are very few persons who will be deceived by any such advertising. The sensible customers will at once see that it is foolish to suppose anyone will sell below cost. It is just the thing the merchant is not trying to do. His province is to handle goods and make a profit therefrom, and all expect him to conduct his business in such a way as to attain that object.

This matter of selling below cost has to be considered under two heads, where in certain classes of goods it is actually practiced, and where it is simply advertised, but not practiced. To advertise that one is selling below cost, when in fact he is not, is a downright falsehood, and will be detected sooner or later to the shame and loss of the merchant who attempts such a thing. From a business standpoint, it is condemned at once, for it is not straight up and down dealing. Where a merchant deals with the same persons continually, nothing is more necessary than that he gain their confidence. Square dealing is the surest road to it, and when it is once gained, such persons become steady customers. Now, the one who "sell below cost" at once raises the

suspicion that he is imposing on the credulity of the public, and in fact the practice has become so common, and has been so much abused, that it injures that reputation of any business man who adopts that system to draw custom. It is needless for us to condemn such a course, for it speaks condemnation for itself. As to the other point, different merchants hold different views.—*Country Merchant.*

### COSTS OF INSOLVENTS' DISCHARGES.

It appears to have been, heretofore, a generally accepted rule among County Court Judges that no power was conferred upon them by the Insolvent Act to order payment of costs by any party to a contested application for an insolvent's discharge. The County Judge at Barrie has, however, decided otherwise in a recent case. In the matter of Manning & Co., of Alliston, one member of the firm applied for his discharge under a consent from the creditors, which application was opposed by Messrs. H. S. Howland, Sons & Co., of this city. By the insolvent's own examination on this application it appeared that his books had not been properly kept, and that his business had been unduly continued after he was in insolvent circumstances. On these grounds, the learned judge suspended the operation of the discharge for one year. An application was then made by the opposing creditors to compel the insolvent to pay the costs to which they had put in their opposition. This application was, after argument, granted, though the ground was strongly urged that the judge had no power under the act to make any such order. If this is good law it would appear to follow as a necessary consequence that where a discharge is opposed unsuccessfully the judge may, if he thinks proper, order the opposing creditors to pay the costs of the application. It is strange this point should not have been taken sooner in some of the many contested applications for discharge which have been made under the now repealed Insolvent Law. But as the law, though repealed, still applies to current matters there will still be many such applications, and it is more than probable we shall again here of this question.

## ENDORSER'S LIABILITY.

## NOTICE OF DISHONOR AFTER DEATH OF ENDORSER.

A judgment on points of interest and importance to business men and especially to bankers, was rendered a few weeks ago by the Court of Queen's Bench for Ontario in a suit of *Cosgrave vs Boyle*.

The action was one by Messrs. Cosgrave & Sons, brewers of Toronto, against the defendant, Boyle, as executor of the estate of one James Stewart, who had endorsed a promissory note of one Margaret Purdy for a debt which she owed to the plaintiffs. The note, which was one for \$500.00, made on the 5th November, 1878, dated at Toronto, and payable four months after date. It was made payable to the order of James Stewart, who endorsed it. It was afterwards endorsed by the plaintiffs and discounted at the Bank of Commerce, Toronto. Stewart resided at Lansing, in the County of York, which was his post office address. He died about Dec. 5th, during currency of the note. The defendant Boyle was sole executor of Stewart's will, which he proved on the 18th Dec., 1879, before the maturity of the note. The Bank, which was the holder of the note at maturity, not being aware either of Stewart's death, or of his correct address, sent notice of dishonor, addressed to him and the maker at Toronto. The plaintiffs, however, were aware of Stewart's correct address and also of his death before the maturity of the note; and on the 5th March, 1879, three days before its maturity, they sent a letter to Chas. Stewart, a son of the endorser, addressed to Lansing P. O., saying that they held the note in question, endorsed by his deceased father for Mrs. Purdy, and requesting his attention to it as it would fall due on Saturday the 8th inst.

The plaintiffs, immediately after the maturity of the note, paid the amount of it to the Bank, and placed it in their solicitor's hands for collection. The solicitor's letter to the defendant was dated the 19th March, and was, according to the defendant's statement, the first notice which he received. The case was tried without a jury at the last Summer Assizes for Toronto before Mr. Justice Cameron, who entered a verdict for the defendant, reserving leave to the plaintiffs to move in term against this verdict.

In November last the matter was argued before the full Court where the points raised were fully discussed. Judg-

ment was reserved, but has now been delivered, the majority of the Court deciding in defendant's favor, Mr. Justice Cameron delivered a dissenting judgment. The two questions raised were: *first*, whether the notice of dishonor sent by the Bank was sufficient to bind the estate to the endorser, having been sent after his death; and *second*, whether assuming the notice to be sufficient so far as the Bank was concerned, the plaintiffs occupied the same position, and were entitled to the same benefit as the Bank. It was admitted on all hands that the notice given by the Bank was sufficient if Stewart had been alive at the time of the maturity of the note.

The Act of 1874 on the subject having provided that the note of dishonor may be sent to any party, to a bill or note, at the place at which such bill or note is dated unless such party has under his signature on such bill or note designated another address to which such notice might be sent. The question was whether this notice was sufficient in view of the endorser's death in the meantime without the knowledge of the Bank. Strange as it may be considered, there seems to be no direct authorities either in Canada, England, or the United States on this point. English and American writers alike agree that after the death of a party to a bill or note, his personal representative, if any, be appointed, should receive notice of dishonor; but they are all silent as to what the effect is where death and appointment of a personal representative have occurred before the maturity of the instrument, without the knowledge of the holders thereof.

This is a most important question, especially for banks, because it would be a serious matter if they were bound in every case to find out before protesting a note, whether every party to it were then alive, and if not whether he left a will, or if no will, whether letters of administration had been applied for, and if applied for, whether granted, and to whom. They would also require to ascertain in each of such cases the correct address of such personal representatives; as it appears that the clause in the statute referred to would not protect them under such circumstances. This point, though discussed by the judges *pro* and *con* cannot be said to be decided in this case. The majority of the Court preferred to rest their decision on the ground that whatever the rights of the Bank might have been, the plaintiffs in this

case are not entitled to succeed, not having done what could reasonably be expected of them to protect themselves. The means by which the plaintiffs might have protected themselves was: sending notice of dishonor to the defendant immediately on receiving it themselves from the Bank. Should the case be carried to the Court of Appeal it will be interesting to watch what may be said by the judges of that Court on the other point involved, which is really the more important one so far as the public are concerned.—"*Monetary Times*."

The manufacture of gold and silver plate in the United Kingdom, if increasing, does so very slowly, despite the growing wealth of the nation. Whether this stationary energy is due to the duty is a point on which those engaged in the trade differ in opinion. After some change from duty to a license, the duties were reimposed about a century ago, 8s. per ounce being charged on gold, and 6d. per ounce on silver. Just before the beginning of the present century they were increased in the one case 16s., and in the other to 1s. There was again an augmentation seven years afterward in regard to silver, the duty on which was fixed at 15d; not with reference to the interests to either buyers or sellers, but simply because the Government needed increased revenues. About 60 years back the duties were fixed at 17s. per ounce on gold, and 18d. on silver; and so they have remained ever since. In Ireland different rates were adopted from those in Great Britain; but in recent years all sections of the United Kingdom have been treated alike in this matter. If the extent of the manufacture be nearly stationary, this is attributed to three causes. First, changes of fashion, which lead to the adoption of other materials for the precious metals in several kinds of ornamental and even useful articles. Secondly, the durability of gold and silver plate, which results in a large trade in second hand goods. And thirdly, perhaps principally, the development of the electro-plate manufacture, which began to be definitely established about 35 years ago, and has been rapidly growing ever since.

"I DIDN'T know Grange stores ever gave credit" says a correspondent of the *London Advertiser* "but it seems they do—to their sorrow and destruction. The Master of Grange 722 reports that Grange dead, cause the credit system."

At Brockville, on the night of May 15th, Mr. Simpson, of the Customs, being on the look out for smugglers, espied a boat containing two men and a load of goods approaching from the American shore. As soon as the boat touched shore he jumped in the boat, seized both men, but in the tussle the boat upset. One of the men named Rowley, who lives on the American shore, opposite here, took to his heels, but the officer soon overhauled him, and had him locked up, but the policeman allowed him to escape. The other man also escaped. The officer seized seven packages of glass and cutlery.

### NOTES.

MR PREVOST, of Quebec, who recently went to Woolwich to study cartridge making, is to return by one of the first mail steamers, when the proposed factory at that city, says the *Chronicle*, will at once be started.

MR JOHN W. COY, hardware, St. Catharines, has assigned for the general benefit of his creditors. This is his second failure within a short period; undoubtedly he has struggled hard to avert this, especially after paying his former composition in full.

It is announced that Messrs. William Bell & Co. of Guelph, have received information that their organ has been awarded the only special prize gold medal at the Sydney exhibition, beating English and American organs, a circumstance very creditable to the Canadian makers.

In the United States, an invoice can be sent by post to any part of the Union for one cent. In Canada, the charge is the same as for a letter—three cents. Invoices posted in Oswego or Buffalo can be sent to this city for one cent, but if posted here for that city would require three cents each. When shall we Canadians be able to afford such a facility?

MR. DOUGLAS, the acting collector of customs for this port, has received a letter from a person signing himself "Sorry and Ashamed" in which it is stated that on several occasions the writer has defrauded the revenue by evading payment of duty on goods purchased in the United States. That he is now fully convinced of his sin, and encloses ten dollars which will cover the discrepancy and clear his conscience.

The combination among the gold chain manufacturers of the United States has come to grief, and piracy and fraud in the business may be expected to come to the front again. A few manufacturers, noted for their tricky methods of doing business, joined the organization for the sole purpose of defeating it. They have succeeded for the present, but retribution is sure to overtake them in the end. Premeditated and deliberate swindling by means of debased and fraudulent goods, cannot thrive for any great length of time. Honest manufacturers must take measures for self protection, and it will not be long before these unscrupulous manufacturers will be shown up in their true colors.

At the meeting of Council of the Board of Trade in Hamilton the other day, Hon. Mr. Abbott's bill for the distribution of insolvent estates was discussed and approved. The president, Mr. John Harvey, was instructed to telegraph the members for Hamilton at Ottawa, requesting their efforts in favor of the bill. The Montreal and Toronto Boards of Trade also urged upon Government the passage of the bill, but apparently, without effect.

An old hotel keeper in Guelph, James A. Thorp, went into the hardware and tin business about three years ago. The management of the business was entrusted, at first, to Mr. Frank Smith, who did not make a success. At a meeting of creditors on Tuesday last, 50 cents on the dollar was offered and refused. He then assigned to J. Proctor & Co. His liabilities are not large. The estate, if properly managed, may yield full payment.

The conduct of a Lindsay shoe dealer, M. M. Markham, has been rather unsatisfactory to his creditors. It appears that he has compelled them to accept his own terms of settlement, which are, to give them the stock as their share of the estate, which share was considered worth about \$2,000, allowing himself to retain the book debts of \$1,300, otherwise he would file a claim held by his wife for \$2,200. These terms were finally agreed to and a settlement of about \$3,000 liabilities was thus completed.

A GENERAL dealer in Goderich, Mr. D. Ferguson, who has been in business there for nearly eighteen years, has assigned to a resident of that town, in trust for creditors. His statement, drawn up last month, showed a small surplus; liabilities being \$10,878, and assets, stock, \$5,489, book accounts \$3,010, of which, however, only \$800 can be counted upon as collectable. He has real estate valued at \$6,000, mortgaged for \$1,500, and his shop and house furniture is placed at \$946; total assets, \$11,735. Being a careful and worthy man, much sympathy is felt for him by creditors. In good times, he was regarded worth a surplus of \$5,000 or \$6,000.

It is well known that glass acquires remarkable toughness by being annealed in oil, and that a high degree of hardness is conferred upon metals by a similar process. It is said that engravers and watchmakers of Germany harden their tools in sealing-wax. The tool is heated to whiteness and plunged into wax, withdrawn after an instant and plunged in again, the process being repeated until the steel is too cold to enter the wax. The steel is said to become, after this process, almost as hard as the diamond, and when touched with a little oil of turpentine, the tools are excellent for engraving, and also for piercing the hardest metal.

In bleaching or whitening silver jewelry, Mr. Bush, in a communication to the *British Horological Journal* gives the following method: "After silver articles have been annealed and boiled in water, acidulated with a twentieth part of sulphuric acid, and made thereby as white as possible, they are covered with a paste made of equal parts of finely-powdered saltpetre and charcoal in water, and annealed and thrown whilst hot into a freshly-made solution of sulphuric acid, same as for boiling out, when they will assume the perfect whiteness seen on new goods.—Silver-plated articles are scratch-brushed

and otherwise thoroughly cleaned and rinsed, and immersed in connection with a piece of clean zinc, into a silvering solution made of pure silver and the best of cyanide of potash in distilled water, filter and keep for this purpose. This solution must not contain more cyanide than is necessary for the dissolving the precipitated chloride of silver, and may be diluted with a larger quantity of distilled water as ordinary silver solutions."

THE Gorham Manufacturing Co. have just been notified that their design for the prize to be given at the Easter Rowing Association's regatta to take place on the Seekonk river near Providence, R. I., June 17th, has been accepted. The cup is of magnificent proportions. It consists of an oblong base, over two feet in length, with an ornamental border and resting on ornamented feet. From the centre of this base there rises a column with base and capital complete, ornamented with crossed oars, two flags, and wreath of immortelles. Surmounting this is a large globe supported by flowers. On this globe stands erect an oarsman, holding an oar in his hand and crowned with a wreath of laurel. The total height from base to tip of oar is three feet. On either side of the column are vases one foot in diameter and eight inches high. Engraved on the polished surfaces are aquatic scenes, one representing an oarsman pulling in a beautifully modeled modern shell; another scene presents an oarsman tugging away in an old fashioned, common working boat. The artist of the Gorham Co. has made the design sufficiently eloquent to speak for itself.

Mr. George Cooper, Engraver, has removed his place of business from Toronto Street to No 31 King Street East, above Potter's optical warehouse.

### Business Changes for May.

J. A. Thorp, hardware, Guelph, assigned in trust to John Proctor & Co., Hamilton; John W. Coy, hardware, St. Catharines assigned; Potter & Hickson, jewelers, Kincardine, dissolved; A. D. S. Williams, jeweler, Aylmer, Ont., ran away; P. Weston, crockery, London, out of business, Ellis & Rogers, hardware, Tilsonburg, dissolved, George J. Rogers continues; H. Padfield, watches, Norwich, has sold out to G. C. Sutton; A. Goulding, hardware, Port Stanley, has sold out; Thomas Chapman, jeweller, Winnipeg, Man. sold out to George Andrews; John Edgar & Son, Wholesale & Retail crockery, Brantford, removed their business to Toronto; Sidney Jacobs, tinsmith, Seaforth, out of business, McGregor Bros., hardware, Walkerton, offering 60 cents on the dollar; McRoberts & Crawford, tinsmith, &c., St. John, N. B., have given bill of sale.

A worthy parson, whose memory had not been developed by unconscious absorption, on starting to preach the other day, dismayed, that the thread of his discourse had entirely slipped his mind. He tried his best to "catch on" again, but couldn't, and his flustered and embarrassed air astonished the whole congregation. But a happy thought struck him. Suddenly sniffing the air and looking anxiously about, he said: "Pardon the interruption, my hearers, but it seems to me—(sniff, sniff) it seems to me that I smell something burning. There must be a fire somewhere near." At this, the audience rushed out to see whose house was on fire with a speed that would have distanced Hart, while the worthy parson complacently came out of his pulpit and adjourned further religious proceedings until next prayer-meeting night.

AND now the female can-can.

WAIST basket—a corset.

THE onion bed is the scenter of the garden.

SOME papers try hard to create a sensation, whereas they only succeed in making a bustle.

THE towns round here that were not burned by Gen Tryon a century ago, are now mad about it.

MANKIND is divided in worship between the golden calf, and the kind that top off a pair of No. 1 gaiters.

THERE is scarcely any trouble without a woman being at the bottom of it, so when you pass a house and hear a youngster yelling like blue blazes, you can make up your mind that the foregoing fact accounts for the noise.

"There is something new under the son," remarked the old gentleman as the young man sat down on the fresh paint of the front stoop.

We believe that if an angel should call into the sanctum of the average scissors fiend, that he would clip her wings and pass them off as his own.

## S. J. SARGANT,

MANUFACTURER OF

# MASONIC

AND

## SOCIETY REGALIA, JEWELS, &C., &C.

A. O. U. W.

## BADGES.

SEND FOR PRICE LIST.

Box 1152, Toronto.

## GORHAM MF'G CO.,

UNION SQUARE, NEW YORK,

Manufacturers of the finest line of

### SOLID SILVER, Flat AND HOLLOW WARE

in the world. Guaranteed standard quality 927/1.-000 fine. Jewellers wanting Solid Silver Tea or Coffee Sets, Urns, Waiters, Epergnes, Baskets, &c., or cased goods of any description for presentation, can have photographs of these manufactures forwarded to them by express, by applying to the Company's Wholesale Agents,

Zimmerman, McNaught & Co.,  
**56 YONGE STREET,**  
TORONTO.

### FOR SALE!

## Nickle Show Cases!

ALMOST NEW, MADE BY MILLICHAMP

Ten feet long; 21 inches wide; 7 inches in height; square front; opens from the top; made for a Druggist. Suitable for a Druggist, Stationer, Jeweller or Hardware Merchant.

PRICE, \$30.00 CASH.

CAN BE SEEN AT 56 YONGE ST.

ZIMMERMAN, McNAUGHT & Co.

## T. WHITE & SON

Manufacturing Jewelers,

—AND—

## LAPIDARIES,

12 MELINDA ST.,  
TORONTO.

Canadian Agates,

Amethysts, &c.,

Polished and Mounted for the trade. Store-keepers in town and country will find all work good at moderate prices.

N. B.—Always on hand a stock of

Stones,

Imitations,

Locket Glasses,

&C., &C.

Unsurpassed in the Dominion.

### GEO. E. COOPER,

Ornamental & General Engraver

31 KING STREET EAST,  
TORONTO, " " ONTARIO.

ALL KINDS OF PLATE, JEWELLERY, ETC.  
TASTEFULLY ORNAMENTED.

Inscriptions, Mottoes, Crests and Monograms designed and engraved in first-class style. Terms Cash.

INSTRUCTION GIVEN.

## SPRING GOODS,

JUST ARRIVED!

Silver Snake Bracelets, 1 to 6 Coil,  
Jet Balls and Necklets.

### AMERICAN JEWELRY.

All the new designs and novelties brought out this season.

ZIMMERMAN, McNAUGHT & Co.

David Wilson,  
Ornamental & General Engraver,  
7½ KL. 7 STREET EAST,  
TORONTO.

CRESTS, CYPIERS, MONOGRAMS,  
And Inscriptions of all kinds of Silverware, etc., etc.  
JEWELLERY NEATLY ORNAMENTED.  
TERMS CASH.

1,000

Best Watchmakers'  
TAGS!

Sent to any address, post-paid on receipt of

90 CENTS.

LONDON CARD COMPANY,  
LONDON, . . . ONT.

### FOR SALE!

EBONY & SILVER SHOW CASE,

ALMOST NEW, MADE BY MILLICHAMP.

Length, 10 feet; width, 30 inches; height, 4 feet 6 inches; fancy scroll work and silvered sign on top; opens at the back; doors lined with the best quality mirror plate, has one shelf, supported by silver plated brackets. One of the handsomest show cases ever made in Canada, suitable for a first class jewellery business.

PRICE \$100.00 CASH.

Can be seen at

56 YONGE ST.  
ZIMMERMAN McNAUGHT & Co.

PRESENTATION

## Walking Canes!

WITH

Gold and Silver Heads

AND

EBONY STICKS.

A LARGE ASSORTMENT

Of these Goods just to hand. Assorted sizes and prices.

ZIMMERMAN, McNAUGHT & Co.  
TORONTO.



# ROGERS, SMITH & COMPANY,

WEST MERIDEN, CONN., U. S.,

MANUFACTURERS OF THE FINEST QUALITY OF

## SILVER-PLATED WARE,

Spoons, Forks, Table Cutlery, Dessert Sets,

Entre Dishes, Epergnes, Castors, Cake Baskets,

Ice Water Sets, Tea and Coffee Urns, Salvers, Communion  
Ware, &c., &c.

A SPECIALTY IS MADE OF

## PORCELAIN-LINED ICE PITCHERS,

Which are valued for retaining the Purity and Coolness of Water, as well as for Durability, Cleanliness and Chemical Excellence of their Interior Surface. The Porcelain is Enameled on Hard Metal, and cannot be broken or cracked by rough usage.

We take much pleasure in referring to the reputation we have many years maintained for manufacturing

## SPOONS AND FORKS

BEARING THE TRADE MARK,

"1847. ROGERS BROS. A 1."

Particular attention is invited to our Patented Process of Electro-Plating Spoons and Forks, by which the parts most exposed to wear receive an EXTRA COAT OF SILVER. This feature renders these goods more economical and durable than those of any other manufacture, while the increased cost is relatively small. This method of plating we apply to the 4, 8 and 12 oz. plate, as required. All Spoons and Forks of the plated are stamped "1847—ROGERS BROS.—XII.," and are the best in the market.

**400 OZS.**

**SILVER FILIGREE GOODS**

Just to hand, direct from the manufacturers in Italy.

**THE BEST ASSORTMENT**

—OF—

SILVER EARRINGS, BROOCHES,  
SETS, NECKLETS, CROSSES, ETC.,

Ever offered to the Canadian Trade.

**PRICES LOW.**

**NEW DESIGNS.**

SNAKE BRACELETS, 1 to 6 COILS.

**ZIMMERMAN, McNAUGHT & CO.**

**56 YONGE STREET,  
TORONTO.**

"Bonus" Watch Key



THE BEST AND CHEAPEST  
**NICKLE PLATED KEY**  
MADE.

Sizes from 3 to 9. For American watches  
Nos. 3, 4 and 5.

SOLE AGENTS:

**A. C. ANDERSON & CO.,**  
JOBBER IN

Jewelry and Watchmakers' Supplies  
HAMILTON.

(Trade Work in Connection.)

**E. & A. GUNTHER,**

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CLOCKS,

REGULATORS,

WATCHES,

SPECTACLES,

JEWELLERY, &c., &c.

WATCH MATERIAL, WATCH GLASSES,

—AND—

**TOOLS A SPECIALITY.**