

MISCELLANEOUS.

THE CELEBRATED  
COOK'S FRIEND

BAKING POWDER

IS A PURE FRUIT ACID POWDER. It contains neither alum, lime, nor ammonia, and may be used by the most delicate constitutions with perfect safety. Its great success arising from its being intrinsically THE BEST VALUE IN THE MARKET, as well as thoroughly adapted to the wants of the kitchen, has excited envious imitations of its name and appearance. Beware of such!

No addition to or variation from the simple name:  
COOK'S FRIEND IS GENUINE.

Trade Mark on every package.

Advertisers

Can learn the exact cost of any proposed line of advertising in American Papers by addressing

GEO. P. ROWELL & CO.,

Newspaper Advertising Bureau,  
10 Spruce St., New York.

Send 10 cents for 100-Page Pamphlet

D. McEWEN & SON.

Machine, Engine and Boiler Works.

Engines and Boilers for all purposes, from 1 to 100-horse power, and fully guaranteed. Steam Rock Drill and Mining Repairs constantly on hand. Cheese Factory Boilers and Fittings. Also a number of New and Second-Hand Engines and Boilers.

STOVES

Call at HORSEY'S HARDWARE HOUSE and see the line of ROYAL ART STOVES and GRAND DUCHESS RANGES, and other lines of Heating and Cooking Stoves, all manufactured by the "Gurney" Co.

R. M. Horsey,

PRINCESS STREET.

Sept. 25.

MAKE YOUR HOMES COMFORTABLE

BY PURCHASING THE IMPROVED

Automatic Weather Strip

The above are being manufactured less complicated and cheaper. Due notice will be given to the public through these columns.

Feb. 3.

TO ADVERTISERS!

For a check for \$30 we will print a ten-line advertisement in One Million issues of leading American Newspapers. This is at the rate of only one-fifth of a cent a line, for 1,000 Circulation! The advertisement will be placed before One Million different newspaper purchasers—or FIVE MILLION READERS. Ten lines will accommodate about 75 words. Address with copy of Adv. and check, or send 30 cents for Book of 176 pages, GEO. P. ROWELL & CO., 10 Spruce St., NEW YORK.

BUSINESS MATTERS.

SCOTLAND FOREVER!

We have just received, direct from the North British Rubber Co'y, of Edinburgh, Scotland, a Large Consignment of Overshoes and Rubbers.

These goods will give double the wear of either Canadian or American Manufactures.

See these goods and you will buy no other.

D. F. ARMSTRONG,

141 PRINCESS STREET.

Jan. 21.

DON'T WAIT!

IN THE DULL SEASON

Have your

PAPER HANGING

Done. Do not wait for the Spring rush. The work can be done better now. An elegant line of Hangings to select from. Always the best selected and most stylish stock in Eastern Ontario to choose from.

Give us a call and look over our stock. No trouble to show goods at

ROBINSON'S WALL PAPER DEPOT,

277 Bagot Street.

Jan. 15.

PATENTS

Obtained and all other business in the U.S. Patent Office attended to for MODERATE FEES.

Our office is opposite the U.S. Patent Office, and we can obtain Patents in less time than those remote from Washington.

Send MODEL OR DRAWING. We advise as to patentability free of charge; and we make no CHARGE UNLESS WE OBTAIN PATENT.

We refer, here, to the Postmaster, the Sup't. of Money Order Div., and to officials of the U.S. Patent Office. For circular, advice, terms, and references to actual clients in your own State or county, write to

C. A. SNOW & CO.,  
Opp. Patent Office, Washington D.C.

Nov. 8.

COLD MEDAL-PARIS 1878

JOSEPH GILLOTT'S

STEEL PENS

SOLD BY ALL

STATIONERS THROUGHOUT THE WORLD

SKILLED IN FIGURES.

A PROFESSION IN WHICH THERE IS STILL ROOM.

Accountants and Their "Ways and Their Manners"—The Accountant Not to be Confounded With the Bookkeeper. The Pay That Some Accountants Draw.

[Special Correspondence.]

PHILADELPHIA, Feb. 8.—There is at least one profession that is not overcrowded, one where there is room on all the rungs of the ladder—accountancy. I do not mean bookkeeping, for the two are as distinct as the army and navy. The accountant is the result of the evolution of the bookkeeper. To most people the terms accountant, bookkeeper and auditor are almost synonymous, but the professional accountant would not allow you to call him a bookkeeper, and would not employ the ordinary office clerk for an assistant, the reason for this being that a man may be a bookkeeper, but a bookkeeper for only one line of business, while the accountant must know the debit and credit systems of all business. Owing to the peculiar nature of our bankruptcy and similar laws, the accountant has not flourished in this country, and he is found in some few of the larger cities only. New York has about seventeen, one-half of whom, probably, have hung out their shingles during the past year. Boston may have half a dozen, and Chicago three. But the many defalcations and other "accidents" which have occurred in our financial institutions seem to render necessary the ministrations of the scrutinizing angel, and new recruits for the honor are constantly appearing.

The accountant is an emigrant from Great Britain, where his brethren have formed themselves into a chartered society, with entrance examinations, fellowships, rules and regulations, etc. Consequently the business here is mainly carried on by Englishmen and Scotchmen, though in its present onward march it is being joined by some Yankee recruits, graduates from the counting house stool. As a training school the counting house or business office is not regarded in a very favorable light by the professional accountant. He says that a bookkeeper in the dry goods trade may know the cash book and ledger of that business as well as he does his employer's book-keeping, but if the same bookkeeper be taken up bodily and placed on a stool in the office of a beer brewery he will be as useless as the veriest tyro, and will have to learn his business all over again.

The accountant finds his services most in demand by insurance companies, breweries, corporations, bankrupt firms, assignees, etc. He is also called upon to prepare balance sheets, profit and loss accounts, financial statements, etc. His work is charged for at so much a day, though he sometimes makes a contract. Sometimes a suspected clerk is given a short vacation, or is sent away on some small matter of business; then the accountant is told to turn his experienced eye loose on the books, and if there be the slightest evidence of their being crooked he will discover it. He knows just where to look, and although it may take him months to prepare a detailed, infallible statement of his findings, only a few hours are needed for him to decide whether the matter warrants further inquiry.

The incomes made by accountants are in some cases very considerable. I know of one gentleman who for three months' work rendered the state of New York by himself and his assistants, sent in a bill for \$10,000, and one has testified in a civil suit that his net profits for the year were \$7,000 or \$8,000, he didn't know which. The clerks are paid from \$20 to \$50 a week, and must be better men than first rate bookkeepers. Hitherto, however, the accountant has generally done his own clerking, and conducted his office in his hat; but now the business is on a larger scale, more clerks are needed, and it is not a bad employment for young men. The course of training lasts about five years, and at the end of this time they would know their business pretty well and would be receiving a "living" salary.

The work is hard, confining, lacking in variety; and good eyesight, a clear brain and steady nerves are requisite. A short tongue is essential. No "tipping" is permitted, as things get mixed enough without the aid of liquor. A managing clerk in one of the larger offices told me that for years he had been haunted by the small details of his day's work, that even when he had escaped from the realm of debits and credits and gone to his modest flat on the west side, he had continued working on some spectral problem, and repeating that nine and seven is sixteen and eight is twenty-four, etc. Scarcely a day.

A day's work consists of seven or eight hours, though in the \$10,000 case I have alluded to the principal and fifteen assistants labored ten hours a day for the three months. The auditor's office at Washington contains a number of skilled accountants, some of whom have rendered excellent service to the public. But the persons whose names appear in the lists of railroad officials as "auditors" are usually such in name only, the real auditing being done by some subordinate with an extensive knowledge of bookkeeping and a diminutive salary.

ALFRED ARNOT.

Winter in Canada.

Canadians enjoy their winters more than their brethren of the states, for the reason, among others, that there is a good deal more of it to enjoy. They dress for it. They know that when winter comes it comes to stay. It will not freeze to-day and thaw to-morrow. And skaters, snowshoers and devotees of other winter sports there excel because they can practice months while their American brethren can only practice weeks. But there are some other reasons, too, why American skaters can not cover such long distances so easily as the Canadians. John Ennis, of Stamford, one of the best long distance skaters in the United States, found this out three years ago. At that time he said:

"We must have flatter skates in the United States. Our skates are curved, and only a small piece of the blade touches the ice. This is exactly what is required for fancy work, and is good enough for pleasure skating, but it does not do for racing. Here in Montreal they use a flat skate for distance skating and for racing. Nearly the entire blade rests on the ice. Then the ice here is ever so much softer than we have in the states. They know how to make ice here. They don't flood it, as we do. That produces an ice that flakes off or breaks in slivers. They sprinkle water upon their worn ice, and produce exactly the surface and the sort of ice that is needed. I was surprised at it. I can do a mile on it in 4 minutes under than I can do one in 4m. 30s. in the states." The rinks in Montreal help the skaters there a great deal. They are covered and the ice in them is always good even on sunny days when uninclosed rinks would be soft. The best rink is said to be the Victoria.

TEMPERANCE TOPICS.

Paragraphs Supplied by the W. C. T. U.—The Late John B. Gough's Position.

There is a saloon of the lowest type in Los Angeles that has not closed its doors day or night for thirteen years.

Miss E. J. Dickenson, of the Illinois W. C. T. U., has gone to Jamaica as gospel temperance missionary.

"If the sale of drink was not known among us doubtless half the poverty and crime and suffering among our people would disappear."—John Bright.

At a meeting of the executive of the Toronto W.C.T.U. it was decided to petition the legislature for scientific temperance teaching in the public schools, and also for the parliamentary franchise being granted to women.

"The prohibition movement has made such progress that not only has it imposed its tyrannical laws upon several of the greatest states in the union, but figured threateningly in national politics, and made the amendment to the federal constitution possible and probable."—The Bar ( liquor) New York.

Prohibition robs the traffic of respectability. It drives it into rebellion against law and order. It makes it disreputable. It brands every man who sells and every man who buys as an outlaw. It makes the devotees of the wine cup the mean, sneaking, night-prowling vagabonds of society. We do not believe that men who respect themselves, and who respect democratic institutions, will, as a rule, defy law and public sentiment just to gratify a base appetite. Prohibition relieves every citizen of the responsibility of the crimes committed under the influence of liquor.—Cumberland Presbyterian.

I am willing to work with all who labor in any way for the promotion of this cause of temperance, but I advocate law for the tempter, and for the tempted love and sympathy. I have been a prohibitionist all my life, but I am nevertheless a moral suasionist. I rejoice that we are falling into our rightful position. At one time of our temperance advocates were unlearned and uneducated men. Now we have Dr. Richardson, Sir Henry Thompson and Sir William Gull to fight our medical battles for us. We have bishops and nobles know how many canons to do the theological part for us. The great object is to destroy the fort, and I do not care how it is done, whether by a musket shot or a hundred and sixty-four pounder. Let us strike hands and work together.—John B. Gough.

THE DAY'S GLEANINGS.

Gen Boulanger's mother was an English woman.

Dwight L. Moody, the evangelist, is half a century old.

For rheumatism, neuralgia, cuts, wounds, or burns use West's World's Wonder. All druggists.

When a dude sprains a finger would it be proper to describe the occurrence as a monkey wrench.

Sleepless nights made miserable by that terrible cough. Shiloh's Cure is the remedy for you. W. J. Wilson, agent

John Ruskin, it is generally believed, has been converted to the Catholic faith by Cardinal Manning.

For coughs, colds and all throat and lung diseases use West's Cough Syrup. All druggists.

When in civilized life Stanley smokes six cigars a day. In Africa he uses a pipe and mild tobacco as a solace and aid to concentration of mind.

Pain cannot exist when West's World's Wonder is applied. Cheapest and best. 25 and 50c. All druggists.

Mrs. Sophia Malaire, who died a few days ago at Deschene, Ottawa county, was born back of Montreal in 1777, thus being 110 years old.

That hacking cough can be so quickly cured by Shiloh's Cure. We guarantee it. W. J. Wilson, agent

The Emperor of Germany is not too old to try a little spec. now and again. He has just invested 500,000 marks in a German-African trading company.

West's Cough Syrup stops tickling in the throat, stops that hacking cough and gives perfect relief; it is certainly worth a trial. All druggists.

A Biddeford girl is the thirty second child of the same father and mother, and it is hard work for her to remember the names of her brothers and sisters, but she does it.

The standard remedy for liver complaint is West's Liver Pills; they never disappoint you. 30 pills 25c. All druggists.

The rumor that Miss Cleveland is to marry a Washington preacher is denied by her friends at Holland Patent, where the lady is now living, engaged in literary work.

Croup, whooping cough and bronchitis immediately relieved by Shiloh's cure. W. J. Wilson, wholesale and retail agent, Kingston.

A mysterious death occurred in New York last week, and the autopsy it was found that the deceased had swallowed her false teeth, and they were in her heart.

Wonderful is the effect of West's World's Wonder or Family Liniment. One bottle will effect more cures than four times the number of any other liniment. 25 and 50c. All druggists.

It is said that Sara Bernhardt netted \$250,000 by her performances in her South American tour. Of this sum one half, or \$125,000, was earned in the Argentine Republic; Brazil added \$35,000 to her wealth, and Montevideo gave her another \$35,000.

Will you suffer with dyspepsia and liver complaint? Shiloh's vitalizer is guaranteed to cure you. W. J. Wilson, wholesale and retail agent, Kingston.

Make a Note of This.

Pain banished as if by magic. Polson's Nerviline is a positive and almost instantaneous remedy for external, internal, or local pains. The most active remedy hitherto known falls far short of Nerviline for potent power in the relief of nerve pain. Good for external or internal use. Buy a 10 cent sample bottle. Large bottles 25 cents, at all druggists.

Why will you suffer with a bad cold when a few doses of West's Cough Syrup will cure you. Invaluable for all throat and lung troubles. Consumptives try it. Small size 25c, large bottles \$1.00. All druggists.

For lame back, side of chest, use Shiloh's Porous Plaster. Price 25 cents. W. J. Wilson, agent.

Catarrh cured, health and sweet breath secured, by Shiloh's Catarrh Remedy. Price 50 cents. Nasal injector free. W. J. Wilson, agent.

OVER 100 PIECES NEW DRESS GOODS

ALREADY OPENED UP AT

J. C. HARDY & CO'S.

All the Leading Shades, All New Materials, at the Lowest Prices for Quality in the trade.  
Prices all round lower than last season.  
New Trimmings and Buttons to match.  
Also 100 Pieces New Oriental Laces from 6 to 60c. per yard.  
Embroideries from 4c. to \$1.50. Best Value for the prices asked ever shown in the city.

COME AND SEE. NO ONE FORCED TO BUY.

J. C. HARDY & CO.

One Price Store. 88 Princess St., 2 Doors Below Wellington St.

Feb. 8.

OUR FIRST INSTALMENT--EMBROIDERIES.

3476 YARDS.

We have just received One Case of Embroideries containing the above quantity and have decided to start a Regular

BARGAIN SALE.

3, 4, 5, 7 CENTS.

In a Fine Range of Patterns, usually sold at much greater prices.

8, 10, 12 1-2 CENTS.

Over 70 Patterns to choose from and each one a Decided Bargain. Kindly inspect these before purchasing elsewhere.

SWISS CHECK MUSLINS.—A Large Lot of New Patterns Very Cheap.

John Laidlaw & Son.

Feb. 8.

Already Received by J. Richmond & Co.

NEW CARPETS.—Also the greatest variety of MADRAS CURTAINS to be seen in any House in Canada. Also RAW SILK TABLE COVERS, 2 yards square, 2 yards x 23/2 yards by 3. Also ORIENTAL TIDIES AND TABLE COVERS.

Remember

JAS. RICHMOND & CO.

Feb. 8.

NEW JERSEYS!

500 New Jerseys. The best value ever shown in the city. New Embroideries, Tuckings and Frillings cheaper than ever. White Cottons 5, 6, 7, 8, 9, 10c. Grey Cottons 3, 4, 5, 6, 7, 8c. Splendid value.

Feb. 8.

R. M'FAUL.

WALSH & STEACY

Received on Saturday 15 PACKAGES MORE ENGLISH GOODS, including Rare Bargains in

BLACK GROS GRAIN SILKS.

Black Satin Merveilleux.  
Colored Sateens.  
French All-Wool Dress Goods.  
Carpets and House Furnishings.  
Laces in Black, Cream and Brown.  
Lace Flouncings, in Wool and Silk.  
1 Solid Case of New Ribbons, (the largest order for Ribbons that came into the city for years.)

—ALL AT LOW PRICES.—

WALSH & STEACY.

Feb. 7.

JUST ARRIVED!

Black and Brown Jersey Cloths. Black and Brown Astrachans for Jackets and Cloaks. Striped Jersey Cloths (All Wool), for Children's Wear.  
Sealettes and Ulster Cloths, Wool Hosiery, Gaiters, Mitts, Gloves, Shawls, Clouds, &c., at the Lowest Prices.

ALEX. ROSS,

Carpet and Millinery Warehouse.

Feb. 1.

If Your Watch Does Not Run Satisfactorily

Take it for Repairs to

H. A. LIFFITON,

Jan. 6.

Wellington Street, near Princess.