

THE CITY DIRECTORY.

Hotels and Restaurants.

Island House—Best cigars and liquors. Meals at regular hours. W. BOYLE, Market Square.
BUNNETT HOUSE, Ontario St., nearest first class hotel to G. T. R. and K. & P. Stations. T. WILSON, Proprietor.
ALBION HOTEL, corner Queen and Montreal Streets, well situated, with yard and stabling. NELSON SWITZER, Proprietor.
OTTAWA HOTEL, corner of Ontario and Princess Streets. First class accommodation; yard and stabling. JAMES NORRIS, Proprietor.
SCOTT'S HOTEL, cor. Queen and Ontario Sts. Satisfaction guaranteed. Fine liquors and cigars. Good yard and stabling. A. SIMPSON.
ANGLO-AMERICAN HOTEL, most convenient and popular hotel in city, opposite to G. T. R. station and steamboat landings. MISS SHANAHAN.
QUEEN'S HOTEL, 125 Brock St. Stabling for 100 horses; yard for 200 vehicles; rooms for 100 guests; meals at all hours; best cigars and liquors; 13 living in connection; conveniences and from trains. A. VANALSTINE, Prop.

Livery Establishments.

H. A. BIRBY, 129 Brock Street, the leading hack and livery stable in the city. Telephone No. 157.
T. C. WILSON, 120 Clarence Street, the largest and longest established livery in the city. Telephone No. 179. Vehicles ready at a moment's notice.
ELDER BROS., New Livery in connection with St. Lawrence Hotel on King Street. First class rigs will always be on hand on the shortest notice.
McCAMPION BROS., Kingston Horse Exchange, Livery and Boarding Stables, corner of Brock and Bagot Streets. A new and stylish outfit of vehicles and excellent horses. Charges moderate.
H. P. WELLS' LIVERY, foot of Princess St., is the most thoroughly equipped one in the city, having every style of rig kept in a first class livery. Special rates to opera and commercial men. Telephone No. 10.

Watches and Jewellery.

F. W. SPANENBURG, manufacturer and importer of fine jewellery, 347 King Street.
J. A. LEHEUP, watch maker, Jeweller, 68 Brock St., dealer in watches, clocks and diamonds.
SMITH BROS., 345 King St., headquarters for watches, ranging in price from \$3 to \$300; Silverware and Jewellery.
A. M. BROCK, watchmaker, Jeweller and engraver, has every facility for manufacturing and repairing jewellery in all its branches. Golden Diamond Watch Sign, 90 Princess St.

Groceries and Liquors.

J. HALLIGAN & Co., 53 Brock Street. Family groceries, imported wines, liquors and cigars.
VICTORIA WAREHOUSE, admitted to be the best place in the city to buy groceries, crockery, china, etc. THOS. H. JOHNS.
TIERNY BROS. have removed to their new premises, Brock Street, Market Square, where they show the largest and finest stock of imported and Domestic Liquors, Teas, Cigars, &c., in the city.

Financial.

CAROL TIERNEY BROS., Financial Agents, King Street. Money to loan on real estate and other securities.
MONEY TO LOAN in large or small sums at low rates of interest, on City and Farm Property Loans granted on City and County Debentures. Apply to THOMAS BRIGGS, Manager, Frontenac Loan and Investment Society. Office—Opposite the Post Office.

Fruit, Confectionery, &c.

R. H. TOYE—Try the Milk Halls and Bath Halls manufactured at the King Street Bakery, R. H. TOYE, Market Square.
THE BEEHIVE—Fine groceries, fine and domestic fruits. JOS. HICKOCK, Masonic Buildings, Market Square.
W. C. HORTON, dealer in fresh fish, oysters, fruit, etc., 62 Brock Street.

Cigars and Billiards.

R. NEWLANDS, Princess Street, dealer in cigars, tobaccos, pipes, fishing tackle and pocket books. Finest assortment in the city.
HOLDER BROS., (A. B. and F. W.) dealers in choice cigars and tobaccos. Pool and billiard room—in connection. 220 Bagot St., near Princess

Photographic.

J. W. POWELL has a large stock of Picture Frames and Room Moulding constantly on hand, which will be sold as cheap as it is possible to handle it, being imported direct from the manufacturer. No middle man to have a profit. I can give lower rates than ever. Call and get prices.
H. HENDERSON, Photographer. Enlarged Portraits and Views. Satisfaction guaranteed.

Tailoring.

SUTTS TRIMMED and made to order, in latest fashions, at JOHN SHANAHAN'S, Market Square.
FOR LATEST AMERICAN STYLES, guaranteed to fit, go to A. O'BRIEN'S, 269 Princess St., above Sydenham.

Arated Waters, &c.

ACKNOWLEDGED by everybody that the finest line of soft drinks manufactured in the city can be found at HINDS BROS., Market Square. They consist of all arated waters. Prompt attention paid to pic-nic parties. Telephone No. 163.

Crockery, Glassware, &c.

E. JONES, 230 Princess Street, has always an excellent stock of express waggons, crockery, glassware, baskets and fancy goods to choose from. Register office for servants in connection.

Plumbing and Gas Fitting.

J. G. BASTOW, practical sanitarian. Plumbing gas and steam fitting, 319 King St. Telephone, No. 62.

Boots and Shoes.

W. ADAMS, mfr. Men's work a specialty. Factory work on hand. Brock St., near Market.

THE LARDER.

PEACHES. - PEACHES.

CRAWFORD PEACHES for Preserving. Large quantities arriving daily at the BAZAAR. Now is the time to buy.

REES BROS.,

Man. Confectioners.
JUST THE THING FOR PIC-NICS.

Ginger Ale, Lemon Soda, Birch Beer and Cream Soda—the finest in the city. Davies and Gold Medal Ale in pints and quarts.
 Also a fine stock of choice Wines and Liquors.
JAMES THOMPSON,
 331 and 333 King St

CITY FLOUR STORE.

CHOICE FAMILY & BAKERS' FLOUR SEED GRAIN, PRESSED HAY, CLOVER AND TIMOTHY SEED.

C. D. FRANKLIN,

MARKET SQUARE,
 Feb. 4.

THE TOILET.

DYEING WORKS,

PRINCESS ST., - KINGSTON.
 All kinds of goods cleaned and dyed and well finished.
 I put up and have for sale the "Jem Package Dyes," warranted to be the best in the market. Try them. Agents wanted.
R. MONTGOMERY,
 Practical Dyer.
 March 4.

CLEANLINESS IS NEXT TO GODLINESS

Hot and Cold Baths at all Hours at **JONES' TONSORIAL PARLOR** British American Hotel Block, Clarence St

N.B.—These are the only Baths in the city heated by steam thereby securing at all hours hot water
 Aug. 9.

EXPERT ACCOUNTANTS.

A CLASS OF DETECTIVES OF WHICH THE PUBLIC KNOW LITTLE.

Their Methods Described by One of the Profession—How Hidden Frauds Are Detected—Impossible for a Dishonest Bookkeeper to Cover All Traces.

Murder isn't half so sure to come out as it is fraud in financial transactions. There is a comparatively small but exceedingly industrious and shrewd class of men whose business it is to run down such frauds. It is the class of so called expert accountants. A better name for them would be business examiners. In such cases as the recent Evans collapse the whole responsibility of arriving at the absolute condition of affairs often rests with one or more of these accountants. On their investigations is based the whole action in much important litigation. They have framed the motto of the famous detectives, "We never sleep," to the more cogent phrase, "We never fail."

An old accountant, one who has been in the business thirty years, recently gave me some interesting facts. One of the things about the discovery of fraudulent money transactions, such as embezzlements and forgeries by trusted employes, that strikes the unbusiness mind as peculiar, is that the swindler, himself having exclusive charge of the books and being adroit enough to steal for a considerable time and at the same time conceal evidence of his thefts on the books, should leave on them patent, to the expert, a record of his crime.

"Why does he not destroy all evidence of the fraud, so that, when he is gone, it will be as undiscoverable as it was while he conducted the swindle?" I asked the veteran expert. "Can he remove all trace of his criminal operations?"

"No," said the accountant; "it is absolutely impossible for a dishonest bookkeeper, for instance, and his opportunities are by far the best, to so cover up his thefts that an expert cannot discover them. That is, unless all the books and papers are destroyed, which is proof positive of fraud on its face."

"Well, why is that true?"

"To answer that question I must give you an idea of the whole business of expert accounting. It is not difficult to comprehend, but very difficult and very tedious to do sometimes. In the first place, there are only two methods of stealing: Method No. 1, abstracting goods or money without record; No. 2, doing the same with record and falsifying the accounts by failing to acknowledge moneys received for goods sold or for stocks, or otherwise. Let us take this case No. 2 first. The accountant being convinced that the accounts are falsified or a balance 'forced,' that is, made to appear where there is none, proceeds in this way:

"He first compares the cash on hand at the time of the examination with the balance shown on the books. If this balance is correct, the next step is to trace specimen entries by means of returned checks, which, of course, are never destroyed. For example, if a certain cashier receives from a debtor a check for \$500 and no entry is found on the cash book, by applying to the debtor the expert finds whether the debtor received a returned \$500 check indorsed by the defaulter on the day when the swindle is supposed to have taken place. An affirmative answer from the creditor is, of course, a sure clue. But if the books have been kept so that the cash is right to all appearances and yet the accountant finds that some defalcation must exist because of the difference shown by the trial balance, he very frequently discovers that shipments have been made and no copies of bills retained, nor entries of them put down. He at once compares the original shipping receipt books with the original entry of sales, or checks them off, as we call it. Here again, of course, if there is any discrepancy or omission, we have positive proof of sharp practice.

"Swindling method No. 1, by receiving cash and keeping no entry at all, is generally practiced by bunglers, or men who become dishonest through force of circumstances. Nearly always such frauds are revealed in one or two ways; either by means of false additions or by supplying fictitious accounts. False additions, of course, are easily discovered. Where fictitious accounts are used the expert often has great difficulty in unraveling them. For instance, I frequently have found on ledgers the names of fictitious firms credited with money and charged with small amounts of goods, whereas the actual shipments were to some bona fide firm and for much larger amounts. In this case the expert can only find out by extensive letter writing to whom goods were shipped on that date. The firms can tell, of course, by their books, whether they received goods of the sort in controversy about the time of the fictitious shipments. Sometimes, however, it involves an almost endless amount of inquiry, running through all sorts of complicated dishonesty, to get the whole skein of such frauds in hand. But exposure is inevitable sooner or later. The swindler can falsify his trial balance so that to a casual observer the books will appear straight. But he cannot so falsify all the books, vouchers and cash records involved as to ultimately elude the detective ability of an expert accountant."

"How long does it ordinarily take to straighten out books where there is a fraud?" "That depends altogether on the shrewdness with which the fraud has been perpetrated. Some accounts can be straightened out in two weeks. Others take many months. I have worked nine months on a tangled set of accounts. The work always involves an immense amount of reference. It is necessary in many cases to go through several years of book-keeping item by item. Great numbers of letters must be written. Banks must be called on for the records of checks and drafts. Incidentally, features requiring entirely different procedure than any the expert has before met will arise. Then, besides the tedious examination of the books, he must resort to new and ingenious devices. This is what leads a nest to his researches."—New York Commercial Advertiser.

The Sardine Crop a Failure.

Another crop is pronounced a failure. The domestic canning of sardines, or herring, amounted last year to 150,000 cases or 10,000,000 boxes. So far this year the pack has been almost a failure, on account of the failure of the small fish to run in shore. Indiscriminate fishing during the spawning season, and killing off the old ones in winter, has made a scarcity in our waters, and the Canadian cruisers have prevented our fishermen seeking them anywhere else. The sardine fisheries of France are also proving a failure this year. Some home dealers are said to be making up the deficiency by using cotton seed oil instead of olive seed oil, as in France and Portugal, and by catching large sized herring, cutting them up in proper lengths, and branding them as sardines.—Newport News.

Paris' Open Postal Cards.

The Paris Figaro demands the suppression of the open postal cards, on the plea that they are too frequently used—or abused—rather for the perpetration of anonymous insinuations, to the intense delight of domestic

THE CURIOSITY SHOP.

Hyde Park and Rotten Row—The English Fashionable Drive.

In the city of London, England, Hyde park with the adjoining Kensington gardens, is a very large inclosure, with drives, grassy lawns and fine trees, and with a pretty river running through it. Near Hyde park corner are magnificent residences, among which is Apsley house, belonging to the Duke of Wellington. One of the roads in Hyde park is called Rotten row, and is devoted entirely to horseback riding. There is nothing decayed about this row, and it is said the place used to be called Route en Roi, the road of the king, and it has gradually been corrupted into Rotten row. From 12 to 2 o'clock Rotten row is filled with lady and gentleman riders, trotting and galloping up and down. But the finest sight of Hyde park begins about 5 o'clock in the afternoon, when the carriages of the nobility and gentry fill the long drive on the south side of the park. There is no place in the world where one can see so many fine horses and carriages, so much fashion, so much wealth and so much aristocracy in a comparatively small space as in Hyde park between 5 and 7 o'clock in the afternoon, during what is called the "London season."

The Race of Gypsies.

The conclusion that the gypsies wandered forth from India is now almost universally accepted, but when or from what part of India are questions on which few have done more than idly speculate. The identification of the gypsies with the Jats, who in Punjab alone numbered 1,300,359 in 1871, has received the support of many of those whose opinions on such matters must receive the greatest respect. In a metrical paraphrase of Genesis, made by an Austrian monk about 1122, they are noticed as Ishmaelites, and their descent thus credited to Hagar. There is a tale extant that the wandering instinct of the gypsy is due to the fact that their ancestors refused to shelter the Virgin and child in their flight into Egypt. This race has many other names in addition to that of gypsy, such as Bohemians, in France; Ciganos, in Portugal; Gitanos, in Spain; Hiedens, in Holland; Pharaoh-nepek, in Hungary; Tartar, in Denmark and Sweden; Walachians, in Italy; Zigeuner, in Germany, and so on.

Proportion of Alcohol.

This table shows the proportion of alcohol contained in every 100 parts of the liquors named:

Name of liquor.	Per cent.	Name of liquor.	Per cent.
Small beer, 1 lead	1.08	Malaga	17.20
Porter, 3, 5 and 1	5.25	Hermitage, white	17.43
Brown stout	6.80	Cape Muscatel	18.25
Claret, ordinaire	8.50	Constantia, red	18.92
Claret, 2 and 1	9.50	Lisbon	18.94
Ale	10.00	Malhira	22.27
Goscherry wine	11.84	Port	23.00
Hockheimer	12.00	Sherry, old	23.94
Hermitage, red	12.32	Marsala	23.00
Champagne	12.61	Raisin wine	23.12
Amontillado	12.63	Madeira Sercial	27.40
Frontignac	12.79	Cape Madeira	25.51
Sauterne	14.22	Git	51.60
Champagne Dubouché	14.57	Brandy	53.79
White port	15.00	Rum	55.08
Bordeaux	15.10	Irish whisky	55.90
Sherry	17.17	Scotch whisky	54.34

The Hessians.

The prejudice of our forefathers against the Hessians or foreign mercenaries who were sent to this country by the English government to subdue the colonies was so great that these troops have since always been spoken of with contempt. They were really regarded among the best soldiers in Europe. The contract of England with the Landgrave of Hesse called for 12,700 men, besides "three corps of artillery," the latter probably numbering a few hundred gunners in all. But the Landgrave practiced the grossest frauds, receiving pay for the full number, counting incomplete battalions, deserters, the dead, etc. In addition to the Hessians, England employed 5,723 Brunswickers in the revolutionary war.

Foreign Ironclads.

The following are the names of the prominent ironclad vessels of England, France, Russia, Germany and Italy: English ironclads Agincourt, Devastation, Inflexible, Benbow, Colossus, Thunderer. French ironclads: Amiral Baudin, Admiral Duperré, Courbet, Devastation, Bayard, Turenne. Russian ironclads: Peter the Great, Tchesma, Sinope, Catherine II, Admiral Nakhimoff, Alexander II. German ironclads: Kaiser, Deutschland, König Wilhelm, Sachsen, Bayern, Wurttemberg. Italian ironclads: Duilio, Dandolo, Italia, Lepanto, Francesco, Morosini, Re Umberto.

A Centerboard.

Many who do not live near water where there is fair sailing do not comprehend the term centerboard. A centerboard is a rectangular piece of wood placed in the center of a sailing boat so that it can be lowered through a slit in the bottom of the boat. It is hinged to the framework of its well hole at the forward upper corner. To the aft upper corner is attached a rope by which the centerboard is lowered or hoisted at will. When lowered it forms a keel, thus gaining a purchase against the water which enables the boat to sail close against the wind.

The National Park.

Yellowstone park, or, as it has been aptly designated, the New American Wonderland, is located in the northwestern corner of Wyoming territory. It measures 3,575 square miles. Its attractions are too numerous to mention, but among them are many great geysers, thousands of hot springs, myriads of magnificent waterfalls, lakes, canyons, and volcanoes, high mountains, vast forests and a very great variety of game. It includes the headwaters of many large rivers. For size and resources it may be regarded as a considerable park.

An Aristocratic Term.

The term "blue blood" is a Spanish expression and means of high aristocratic descent. The words "sang bleu," from which we derive our term "blue blood," are French, but the notion is Spanish. The old families who trace their pedigree beyond the time of the Moorish conquest say that their venous blood is blue, while that of the common people is black.

Presidential Vote of 1860.

The popular vote in 1860, when Mr. Lincoln was for the first time a candidate for the presidency, was as follows: Lincoln, 1,868,332; Breckinridge, 845,763; Bell, 389,581; S. A. Douglas, 1,375,157. The electoral vote was: For Lincoln, 180; Breckinridge, 72; Bell, 39; Douglas, 12. Thirty-three states voted, the total electoral vote being 363.

Old Cities.

There are cities in Asia the date of whose origin is not actually known, but it is known that they are older than Rome or any other city in Europe. Jerusalem and Hebron in Palestine and Damascus in Syria are all many centuries older than Rome.

Coats of Arms.

Heraldry seems to have had its origin from the necessity of some distinguishing mark on the armor covered participants in the tournaments and combats. From the use of these devices on garments is derived the phrase "coat of arms."

JOHN LAIDLAW & SON

GREY FLANNELS, EXTRA VALUE
 WHITE FLANNELS, IN
 PLAIN FLANNELS, FLANNELS GREY FLANNELS,
 TWILLED FLANNELS, CHEAPEST FINE SHAKER FLANNELS,
 UNSHRINKABLE FLANLS FINE SAXONY FLANNELS,
 FLANNELS TO WEAR, YET. OPERA FLANNELS IN
 FLANNELS AT THE VERY WHITE AND COLORS,
 LOWEST PRICES. RED FLANNELS.

John Laidlaw & Son,
 PRINCESS STREET.

WALSH & STEACY

Will Show This Week

SPECIAL VALUES IN STAPLE GOODS!

4 Cases Canton Flannels, 8c, 10c, 12 1-2c.

100 Pieces Grey Flannels, 15c, 17c to 30c.

25 Pieces Navy Flannels, 25c to 40c.

Fancy Flannels, White Flannels, Home-made Flannels.

Striped and Jersey Flannels.

For the best value in Flannels go to

WALSH & STEACY.

WIGWAM SHOES

For Ladies Gents, Boys, Misses and Children.

The most comfortable foot wear for this hot weather.

D. F. ARMSTRONG

HEADQUARTER SHOE STORE,

141 PRINCESS STREET.

BOWES & BISONETTE

Offer This Week Special Bargains in

NEW JACKET AND ULSTER CLOTHS

at 75c, 90c, \$1.00, \$1.25.

Wool Shawls, Cashmere Opera Squares, Ladies' Jerseys. Children's Wool Jackets, Wool Hats, Wool Caps, Tam O'Shanter's, Cashmere Hosiery. Ladies' Rubber Circulars and Umbrellas. Good Canadian Woolen Yarn, 35c per lb. Fingering, Saxony and Berlin Wools—cheapest at

THE CHEAPSIDE,

OPPOSITE THE WINDSOR HOTEL

Concerning Carpets!

RICHMOND, ORR & CO.

Hereby inform the public that the English manufacturers, having sent them late advanced quotations for Carpets, this is positively the last season that Brussels Carpets can be sold at present low prices. Anticipating this advance the Imports Carpets have been very large, the patterns most carefully chosen, and the variety of these patterns made greater. Those then who want, or are likely to want Carpets soon, will find present prices the lowest on record, and much less than next season.
 Five per cent. taken off all cash purchases and thirty day accounts by

RICHMOND, ORR & CO.

Handsome Jersey Jackets!

For street wear, pronounced by those who have inspected them to be the Handsomest and Cheapest in the city.

5,000 YARDS OF NEW DRESS GOODS,

Splendid Value. New Fall Goods Arriving Daily.

R. M'FAUL.