plate, mirror, and fancy glass, also Bon Accord sanitary paint and Bon Accord washable distemper. In the year 1891, Mr. Sey was appointed, by special warrant, decorator to His Excellency the Governor.

SEY, W., PAINTER AND DECORATOR.—Is the one Christchurch artist, who, in his own line, holds an appointment to the Governor of New Zealand. As a varnish, colour, and glass merchant, as a decorator of churches and private houses, and as a wholesale and retail paperhanger, Mr. W. Sey is hard to beat.

Sheffield Hotel, Sheffield.—Situated on the main line to the West Coast. Tourists and the travelling public will find the best accommodation. The hotel is situated only a minute from the Railway Station, and tourists will find plenty of shooting and fishing within easy distance of the house. Nothing but the choicest wines, spirits and ales kept in stock. Horses and traps on hand to convey parties about the district. Telegrams and letters will receive prompt attention. D. Mahar, Proprietor.

SIMPSON AND WILLIAMS, LTD., BOOKSELLERS, 214 HIGH STREET, CHRISTCHURCH.—Have a large and varied stock of books and general stationery. They receive weekly shipments of new books and periodicals, the latter being an especial feature of their business. They stock all the latest fashionable and commercial stationery, and can always turn out monograms, visiting cards, etc., on the shortest notice. They are agents for Gordon and Gotch, and for the S.P.C.A., and are prepared to supply all the leading newspapers and magazines of the civilised world.

Skelton, Frostick, and Co., Limited.—There are few firms in New Zealand more widely known than Skelton, Frostick, and Co., Limited. For many years they have been before the public as importers of leather goods and also as leading manufacturers. Their well-known "Zealandia" brand has become a household word, and their representatives are to be met with in every part of the colony. If there should be any who have not heard of "Zealandia," Boots, you can safely argue that they themselves are unknown. It takes many years to build up a reputation and maintain it, and only close attention and enterprise can accomplish this. The "Zealandia" Factory is the most up-to-date in New Zealand, using the very latest machinery, and the Partners take an occasional trip Home to keep

in touch with the very latest appliances and styles. No trouble or expense is spared, and the "Zealandia" Brand represents a type of New Zealand progress. It is impossible in this short space to particularise the various machinery employed in the factory, but whenever any of the firm's numerous clients or their friends visit Christchurch they are heartily welcomed by the firm, who are pleased to have an opportunity of showing them how boots and shoes are made with up-to-date appliances.

SLAYMAKER, T. W., AND Co., 147 COLOMBO STREET. — Are a firm, the opening of whose business as Tailors and Habitmakers will be heartily welcomed. Mr. T. W. Slaymaker comes with a high London (West End) reputation as a cutter, and as perfect fitting is the great desideratum in all garment building, the success of the firm is assured.

SMITH AND SMITH, SAWMILLERS, TUAM STREET, CHRISTCHURCH.—Are the sole manufacturers of the housewife's greatest boon, known as "Lightning Firewood." It catches every time, and breakfast is never late in the houses where it is used. You can do without it, but if you do, inconvenience and consequent worry will be your lot. Remember Smith and Smith, Tuam Street.

SMITH, H., AND Co.—Engineers, boilermakers, and shipsmiths, and ship and engine repairers, of Norwich Quay, Lyttelton, have been established in business for more than thirty years, and are in a position to execute repairs of all kinds with promptness and efficiency.

Sparrow, Joseph, and Sons, of the Victoria Iron Works, Rattray and Whlis Streets, Dunedin.—Undertake every class of Land and Marine Engineering, and are the largest dredge manufacturers in the world. Boiler-making and iron and brass work of all kinds come within their province, and their riveting is done with hydraulic machinery. They send skilled workmen to all parts of the colony on the shortest notice.

Stewart and Chisnall, Messrs., Cookham House, Colombo Street.—Are proprietors of the oldest established outfitters' business in Christchurch. The business was originally started on the present premises by the late Mr. George Gould, and it has never lost the supremacy which it gained in the early days of colonial settlement. The present proprietors are well-known to the public, having been in the business ever since its commencement. Outfitting in all its