late Minister of Customs. At that time a white book muslin was put down at 20 per cent. and colored 32 1/2 per cent. That was before the last alteration, and it was not the tariff now. The assistant appraiser at that time said that a white book muslin was white muslin, but that a black book muslin was not muslin, but cotton. He (Mr. Slessor) put the question this way: If black book muslin was colored cotton, then white book muslin was white cotton. The matter, however, was never looked into These matters were of great annoyance to importers and also to appraisers, as they did not know what the duty really was. In the official tariff they found a great many things that were all right enough there, but the trouble arose when they went to pass the goods. A gold scarf pin was passed at a lower duty than the pin to fasten a collar at the back. They did not complain of the duties, but what they wanted was to have them simplified, so that they can tell whether they are one duty or another. They did not want a uniform duty all round, but would rather have a duty for each line.

In answer to a question Mr. Slessor said they did not want a duty for each article, but for each particular line.

The Hon. Mr. Fielding: Then the present definition of the tariff would be all right if they were grouped together in the way you

Mr. Slessor said that was so. So far as the duty was concerned, it would be rather an unfortunate thing for us to have a sweeping reduction. They did not want to go to bed one night and wake up to the fact that they had dropped \$20,000 or \$30,000.

In answer to a turther question, Mr. Slessor said they had to maintain a larger stock than in former times, because the trade was divided all over the year. In olden times trade used to be done in two seasons, but now they had to keep up their stock all the year.

Mr. Greenshields said that the average stock that was now carried was much larger, although it was distributed over the whole

In answer to Mr. Paterson, Mr. Greenshields said that possibly the traders in all the cities might not have the same views, but he thought that if their memorandum was submitted to them that would go as far, if not further. The importers all favored the abolition of the specific duties.

Mr. James Cantlie, one of the gentlemen referred to as objecting to the abolition of the specific duty, said that he did not wish that specific duty be entirely abolished. He simply meant that where it would be in the best interests of the country to do so. but he thought that the Canadian manufacturers should have as much right to be considered as the manufacturers in Germany. He would not object to it if the Government could see their way to change the specific duty, but he thought manufacturers in this country should receive the same consideration as the manufacturer who made the same article in Germany or elsewhere. He had no special rate of duty to ask them to impose, as he hoped to have an opportunity at some future time of meeting them.

FANCY GOODS.

The pext to come before the Commission was Mr. Reinhardt, of the Reinhardt Manufacturing Co. He was against the Government putting a duty on the small articles used by his firm in the manufacture of articles which were at present on the free list. He . drew attention to the want of classification in the tariff, and illustrated his remarks by taking one of the cases they manufacture, which showed that nearly all the fittings came under different headings, so that while the button-hook paid one duty the brush paid another, and the plush used another. The average at present was between 25 and 30 per cent. With regard to cotton plush, which was not manufactured in this country, under a former tariff they paid 20 per cent., but at present they had to pay 30 per cent. Germany produced the most of the articles used by them, and wages there

were very much less than in Canada, a mark going as far as a dollar in this country. He promised to send a list of the articles used by his company, with the present rate of duty, to the Com-

INFORMATION.

Editor Day Goots REVIEW:

SIR,-All human minds of ordinary activity crave the pleasure of knowing things. The things will be in the line and on the level of their ordinary lives and wants. Sir Isaac Newton wished to know one set of things; his servant, no doubt, wanted to know another. Your society man wants to know the talk of the club; your society woman the talk of the drawing room, and each a little of the other.

The merchant looks hurriedly through the telegraph and cable items in the morning paper, notes the market report of prices, glances hastily over the headings of different articles, occasionally reads an editorial, throws the paper aside, and settles down to business. His trade journal he slips into his pocket, or tucks under his arm when going home, to be read at his leisure, different lines are noted, marked, and letters written next day. Hence it is that we so often get letters from remote parts of the Dominion, asking for samples of lines advertised in The Review, varied occasionally by something like: Messrs. Silver Fox and Mink, or Messrs. Gum, Shoes and Boots' representative was here to-day, and advised us to write you for samples of fine dress goods, etc.

The active business mind is always looking for information. At present we are able, through our representatives, to cover a good part of Ontario, Quebec, Nova Scotia, New Brunswick and Prince Edward Island; later we hope to extend to Newfoundland, Manitoba, British Columbia and the Northwest Territories. Meanwhile, we must ask the trade at these distant points to read our ads. and notices carefully, and write us for samples or cuttings of lines wanted.

We solicit correspondence with all parts of the Dominion. We thank you in anticipation for publishing this letter, and avail ourselves of the opportunity to wish not only those with whom we now do business, but those new friends we are going to make, and the trade, wholesale and retail, throughout our fair Dominion, a glad, prosperous New Year, and, like Rip Van Winkle, we add, "Und der wifes und der family." Yours very truly.

BROPHY, CAINS & Co.

Montreal, Dec. 21, 1896.

NEXT.

The Foolish Man-

He failed and no one was surprised, Because he never advertised.

-Boston Courier.

The Wise Man-

He retired, rich as any miser; He was an Eagle advertiser.

-Saratoga Eagle.

The Sensible Man—

To this office he flew with many lines, And now has several barrels of dimes.

-Buffalo Times.

The Discerning Man-

In The Cleveland World took lots of space. And customers filled his business place.

-Cleveland World.

The Clever Woman-

In The Journal's columns she did look And many a bargain was able to book.

-Ottawa Journal.

The Millionaire-

He began with an ad. in THE DRY GOODS REVIEW And ended with millions, and nothing to do.