with any other branch if you expect trade to respond. Another sample ad. is as follows:

When the Snaw Comes

and you get into the woods you will want some wool boots, rubbers, leggings, mittens, heavy gloves

Come in and buy them before you begin lumbering. I have them and everything else that you want for footwear and clothing. Those nice \$10 overcosts are not all gone yet. Don't miss your chance of getting one.

RE-DYEING WITH THE RETAIL DRY GOODS TRADE.

THE well-known house of R. Parker & Co., with their large dyeing and cleaning works at 787.791 Yonge street, Toronto, are giving good service to the retail dry goods trade. No matter how carefully one may buy he will occasionally strike lines that prove unpopular, and the easiest way to overcome the difficulty is to have these transformed into popular selling colors.

R. l'arker & Co. do an extensive business with the retail dry goods trade in all parts of the Dominion in re-dycing and refinishing any class of fabrics. The works are fitted out with the most perfect and modern machinery, enabling them to give completest satisfaction in whatever kind of goods are placed in their charge. They are especially successful in handling the finer classes of dress goods, silks, ribbons, and woolen goods.

At the outset of the spring trade retailers will do well to go carefully over their stocks and prune out those lines that are unsalable, either because off color, faded or injured in any way, and send them to R. Parker & Co., saying what changes they would like. On this point they will find the advice of Mr. Parker to be very valuable, for, it is safe to say, there are few, if any, who have a more thorough and practical knowledge of the art of dyeing and cleaning than Mr. Robert Parker, principal of this large firm.

REPRESENTS GARNEAU, FILS & OIE. NOW.

Mr. A. C. McLauchlan, so long and favorably known throughout the province of Ontario as one of the representatives of Messrs. McMaster & Co., for whom he has been traveling for the last 18 years, is now representing Messrs. P. Garneau, Fils & Cie., of Quebec. The well-known business tact and ability of Mr. McLauchlan and the high standing of the firm will undoubtedly make a strong combination. Mr. McLauchlan is now on the road with a full range of Canadian and imported staples and general dry goods.

VISITED THIS MARKET.

Mr. F. E. Kaley, treasurer of the Morse & Kaley Manufacturing Co., of Milford, New Hampshire, and of the Victoria Crochet Thread Co., was in Montreal last month and was introduced to The Review by Mr. R. Henderson, their agent.

DEPARTMENT STORES IN NOVA SCOTIA.

Department and co-operative stores have not proved much of a success in Nova Scotia. Last year E. Collishaw started a departmental and co-operative concern at New Glasgow, a town in which are situated several large iron industries. His plan was to supply his customers with goods at 5 per cent. on cost price. To become a customer it was necessary to pay \$10 per year. Several hundred workingmen were induced to become customers, and, as a consequence, legitimate tradespeople in the town did a lot of kicking. Collishaw managed to get the goods, however, although his capital was known to be limited. A few months ago he made an assignment. Now, T. Graham Fraser advertises that he has purchased the stock (\$50,000 worth) at 33%c. on the invoice price, and, in consequence, is able to sell at slaughter prices. It is the old story over again; people like to be humbugged.

SYSTEM FOR DOING BUSINESS.

A system for taking care of and giving a complete check on the transactions which occur between clerks and customers, is one of the greatest needs of a retail store. On account of the great number and varying amounts of the sales which are made each day, it is necessary, however, that such a system be simple and easy to understand and operate.

Within the last few years several systems which combine accuracy and simplicity have been intoduced by the National Cash Register Co., of Dayton, Ohio. In addition to taking care of and giving an absolute check on all transactions, these systems tend directly to increase cash trade, and also serve as a first-class adverment of the merchant who uses it.

To any merchant who will send his name, address, number of clerks employed, and percentage of business done on credit, together with a rough diagram of his store, showing location of counters, bins, cash drawers, show windows, etc., to Department "P," the National Cash Register Co., Dayton, Ohio, they will send a handsomely printed pamphlet, describing one of these systems, as used by many of the most successful merchants in the country.

NO TRUTH AT ALL IN IT.

Most of our readers have, no doubt, already seen a report that the Coats Thread Co. had absorbed the thread nulls of Finlayson, Bousfield & Co., and was negotiating with the Knoxes for their factories. The first rumor was an Associated Press despatch, and appeared in nearly all the papers. The reports since have been so contradictory that no one knew what to believe. We are in a position to say definitely that, in reference to both companies, the report has absolutely no foundation. Neither the Finlayson nor the Knox mills has been approached on the matter by the Coats Co. The rumor emanated from the other side, though from exactly what quarter is not known. In all probability the author of the report had some interest to serve in putting such a statement in circulation.

DOMINION OIL-CLOTH CO.

The annual general meeting of the shareholders of the Dominion Oil-Cloth Co. was held at their head office, Montreal, on Jan. 26th, when a satisfactory report of last year's business was submitted.

The following officers were elected for the ensuing year: Presisident, Andrew Allan; vice-president, J. O. Gravel; treasurer, John J. McGill, John Baillie, managing director and secretary.

TO THE TRADE.

The up-to-date productions for spring and fall delivery in gloves, mitts and moccasins are shown by the travelers of Z. Paquet, of Quebec and Montreal.

CRASH SUITS.

Mr. Robert C. Wilkins, Montreal, invites the trade to have samples of these goods sent by express for their inspection. Expressage will be paid by him on samples and the samples returnable. Large buyers of these goods, which are the "proper" thing for the coming season, will serve their own interests by seeing these goods.

FIRST SHIPMENT.

The Alaska Feather & Down Co., Montreal, shipped their first, carload of mattresses and feather pillows to St. John, N.B., on January 10. The demand for bedding is opening early this season, and indications are for higher prices, both in hair and feathers,