report of the Board of Trade. The election of officers resulted as follows: President, Mr. William Nivin; vice-president, Mr. George Wait; treasurer, Mr. Frank Duckett; directors, Messrs. A. J. Brice, P. W. McLagan, D. A. McPherson, H. Hodgson; arbitration committee, Messrs. George Hodge, Arthur Hodgson, John McKergow, J. A. Vaillancourt and W. T. Ware; transportation committee, Messrs. A. A. Ayer, James Alexander, A. J. Brice, George Wait, Arthur Hodgson, D. A. McPherson, J. A. Vaillancourt, W. M. Campbell, W. T. Ware, J. C. Warrington. The cheese branding question was discussed, and the following committee was appointed to take charge of the matter and watch any legislation which might be proposed in reference to it: Messrs. Arthur Hodgson, John McKergow, D. A. McPherson, J. C. Warrington and W. T. Ware. Mr. William Nivin, the president, was unanimously chosen to represent the association in the council of the Board of Trade.

LEATHER, BOOTS AND SHOES.

Some English leather buyers passed through the city on their way to Chicago this week. They report an improvement of late in the leather markets of Great Britain, and consider the outlook as encouraging.

Last winter, in speaking of the spring trade, designers predicted elaborate ornamentations, and their prophecy came true. The same tendency will be continued another season, and upon even a more extensive scale.

The rubber trade continues good with both retail and wholesale merchants. Manufacturers say that the season has been a good one for them. It is refreshing to find one branch of the footwear business who find their conditions satisfactory.

Our Montreal correspondent, writing on Wednesday, says that leather values are decidedly firmer, and "I have seen letters from several tanners saying that they must obtain an advanced price or stop tanning." This is precisely what they should do. Time and money enough have been lost by tanning without profit.

One of the features of next spring's footwear will be the varied designs of misses' shoes. There was a time—some years ago—when girls wore plain shoes, and the idea uppermost in the manufacturer's mind was to secure durability. But now, to sell, misses' shoes must be showy, and, to catch the fancy, as varied in style as the footwear of grown folk.

Word comes from Quebec that certain manufacturers have advanced prices on staple lines of shoes 5c. per pair. The report may not be well founded but if at the moment untrue, it is only premature, for an advance is certain to come soon. Under the present conditions of the market there is no profit in trade for either the tanner, the manufacturer or the jobber.

Messrs. Sterling Bros., London, have recently had some little trouble with their shoemakers. The men were asked to accept a reduction in wages and went out on a strike. It is the intention of the proprietors of this factory to begin the manufacture of a low-priced shoe in order to withstand the competition of eastern shoe factories and cater to what is just now the all popular demand.

At the last regular weekly meeting of the Montreal Board of Trade, a petition, signed by 37 of the leading members of the trade in Montreal and 26 in Quebec, was received from prominent hide dealers, leather merchants and boot and shoe manufacturers, asking that the inspection of green hides be placed under one head. Some time ago the council addressed the Government on the subject, and they now ordered that copies of the petition be forwarded to the Government at Ottawa, as they thought there should be only one inspector for the district of Montreal.

A large number of horse hides were offered on the market this morning. The reason given is that it does not pay to feed the horses through the winter, when no work can be found for them. One man who worked a number of horses on the T., H. & B. Railway, sold seven of them this week for \$2.50 a head—just the price of the hide.—Hamilton Spectator. Is it any wonder that tanners of harness leather find their market depressed? The trolley and the speedy bicycle appear to be superseding the horse, and it is difficult to imagine what the future of this noble animal will be should the course of inventive genius remain unchecked.

RETAILING DRY GOODS.

Velvet has apparently good prospects for 1895.

In dress goods plain designs are to be all prevalent in next spring's trade.

Jobbers' stocks of staples for spring are now pretty well complete. Novelties will come down later in the season.

"You never accept any more of my jokes about lady shoppers who never buy," said Snickers to the editor.

"No, I'm married now," was the satisfactory response.—Detroit Free Press.

Good spring shades on velvets: Turquoise, the Magenta shades, the new pink called rose vif, terra-cottas, emerald and bleuets.—Economist.

Good shades for velvet this spring are turquoise-blue and the reds of the Magenta family. Then follow the bluets, light greens and terracotta browns.

The De Joinville scarf is growing in popularity. It receives special attention from the trade in that it is called for by women who affect men's neckwear.

At a meeting of the directors of the Cornwall Manufacturing Company, held on Saturday, 12th inst., Mr. Robert Meighen was elected managing director.

For the season of 1895 the double and treble draws on the backs of mocha and kid gloves will predominate extensively and more especially on the first grade of gloves.—American Glover.

The ready-made clothing, merchant tailoring and gentlemen's furnishing establishments of Woodstock, during January, February, March, July and August, will close their places of business at 6 o'clock p.m. except on Saturdays and the evenings before holidays.

The beginning of a new year finds many off shades in one's stock of dress goods. This year, says the *Economist*, affords ample opportunity of renovating that condition, since black fabrics will have so large a distribution. All colors which you think are doubtful for the coming season ought to at once be dyed black.

A carding machine of unusual size and excellence has been added to the plant of the Peterboro' Woolen Mills Co. A special cylinder is attached to the machine for the purpose of detecting and removing all burrs and other foreign matter. Many of the farmers still prefer to have their own wool carded and returned to them to be spun by hand at home, and to them the new machine will give special value.

"When a person buys an imperfectly made article, a glove for instance, how much more satisfactory is it to have it returned at once to the shop," said a King street gentlemen's furnisher the other day. "It is but justice to the manufacturer and to the merchant. Many people, however, instead of pursuing this common sense course, become prejudiced against the retailer who sold the goods and the manufacturer whose name they bear, and are not slow in rehearsing their opinions to their friends."

At the monthly meeting of the Retail Dry Goods Merchants' Association, held in Montreal on Wednesday of last week, a resolution was passed protesting against the action of the Quebec Government and the attitude of the members representing the different divisions of Montreal in the legislature, with respect to the provincial tax. The resolution states that although promise was made that the tax would be reduced to three per cent. for the second year, and it was understood that it would be abrogated after the third year, still the Montreal members seem to be quite indifferent in the matter and to care little for the interests of the commercial class which includes their constituents. It was resolved to send a copy of this resolution to Mr. Taillon and to the Montreal members.

A HARD TIMES PROCEEDING.

There is much clamor against the Canadian Pacific Railway managers for their recent action in dismissing a number of their mechanics and a number of clerks in their Montreal and Toronto offices. When we recall the usual saying about corporations having no souls and caring nothing, therefore, about the effect of such dismissals upon the families of the sufferers, the hard things which are being said just now about the C.P.R. are not surprising. But it is possible that sweeping condemnation of the road for its action is unjust. It seems to us that the managers of this corporation have only done what any other business man would do under like circumstances. The gross earnings of the railway for the eleven months ended with November were \$17,-197,000, as compared with \$19,328,000 in the same period in 1893, a decrease of \$2,131,000. The net profits for the same period of 1894, as compared with 1893, show a decrease of \$1,326,000. Expenses must be reduced, therefore. In the nature of things additional work is thrown upon the reduced staff. To say that the men who are responsible for depriving hundreds of men of their incomes in mid-winter care nothing for the privations to which those dismissed must be exposed, is to accuse the chief executive officers of a total lack of heart. We cannot believe that this is the case. Responsible officers of such corporations have to do some hard things in cases of the kind; but to say that they do them wantonly, and without a keen sense of the sorrow that will be caused by their action, is to aver that they are totally wanting in natural feeling.