

precedented numbers of out-of-town visitors in both cities. The effect on the large millinery establishments has been very marked. They report an extraordinary rush of business, and visitors appear to be "coming to town" for the openings from far-away points to a greater extent every year. Many of the latter, for instance some from Nova Scotia and New Brunswick on the east, and from British Columbia on the west, reached Toronto several days ago, and gave orders as early as Monday last, this being rendered advisable by the long distance which goods would have to be shipped and the consequent high expense unless carried by freight. One feature which has been brought about by this extra earliness on the part of such patrons has been that some of the show-rooms, where usually beautiful artistic shapes in hats may be seen in fair profusion, even towards the latter part of the opening week, presented on Wednesday last a startling array of emptiness, and all the resources of the establishments in question were being called into requisition for their due re-equipment.

One tendency which we note in many of the most popular trimmings is in the direction of long effects. This is indulged in by fancy feathers of all kinds, birds' wings, etc. Breast and wing effects, pompoms, ospreys, paradise feathers, eagles, pelicans, etc., retain their popularity, as do also sequin laces. Black ostrich feathers and three-quarter feathers in black, white and colors are in demand, but the strong feature in the way of ornamentation this season is the fancy wing. Spanish cocque and hackle feathers also are in request. Fair quantities of flowers are being sold, both in black and colors.

Plenty of silks and ribbons are being shown, but the chief feature of the trimmings this Fall is silk velvets, pan-silk velvets, and plushes. Ribbons are selling in large quantities, the principal choice running to soft liberty effects in all widths, but mainly varying between 20 and 100 inches. Boucle cloth in all colors is another popular article. With this are much used feltings for crowning effects, also zibeline cloth, some smooth and some woolly, there being, however, quite a strong tendency towards a rough effect. Crowns and crownings are made of sequin, sequin and chenille, sequin and lace. Turning to more staple lines, peau de soie, tamoulines and taffetas, also the comparatively new louisine silk, are all in demand, as is satin duchess in blacks and all sort of colors. Plain goods are by far the most highly favored. Among ribbons, those made of black satin and velvet in all widths retain the popularity for Fall which they have held all summer.

Coming to a general characterization of the hats to be worn this Fall, they largely run to rough effects, a large proportion being made of camel hair and mohair goods. Ready-to-wear or outing hats retain a strong hold. Among colors, white is a clear favorite. As to shapes, they are in such great variety that it is impossible to go into details respecting their description. They have to be seen to be understood. One thing is clear, and that is that the fashions, which will prevail for the next few months, are a very decided change from the past.

QUEBEC'S DEBT AND REVENUE.

We have received a statement of the receipts and expenditures of the Province of Quebec for the fiscal year ended with June last. The receipts were \$4,612,008, and the treasurer is able to show a surplus of \$24,000. The largest item among the receipts no longer continues to be the subvention from the Dominion, amounting this year to \$1,279,105, for it is exceeded by the amount derived by the province from Government lands, mines, and fisheries. This latter item reaches \$1,291,111. Other principal revenues are the hotel and shop licenses, which produce the large sum of \$681,229, while \$231,695 is raised by direct tax upon commercial corporations. Succession dues, too, produced the tidy sum of \$222,000. We append a list of the revenue-producing items:

RECEIPTS.

Dominion of Canada	\$1,279,105
Lands, mines and fisheries	1,291,111
Administration of justice, building and jury fund, law stamps, fees, etc	254,282
Licenses—hotels, shops, etc	681,229
Direct taxes on commercial corporations	231,695
Duties on successions	222,763
Maintenance of insane	79,624
Reformatory and industrial schools	24,539
Quebec Official Gazette	18,246
Legislation	14,682
Registration stamps	65,632
Interest on price of Q.M.O. & O. Railway	300,056
Interest on loans and deposits	13,600
Railway subsidies tax	11,930
Minor revenues	26,669
Proceeds of sales of property	19,224
Trust funds and deposits	66,635
Proceeds of inscribed stock issued in conversion of debt	10,978
Total receipts	\$4,612,008

Comparing the expenditure of this year with that of 1899, we find an increase of half a million, but this is not out of proportion to the increased revenue yielded by licenses (increased \$130,000), by commercial taxes (increased \$59,000), and the public lands, mines and fisheries (increased \$248,000) in the present year. The succession dues, however, were larger in 1899. A considerable increase is observable in the cost of administering justice and in that of public instruction, the latter rising from \$375,000 to \$455,000, but the item now includes night schools, which are a new feature. The sum devoted annually to "literary and scientific institutions" remains as before at one thousand dollars—which argues either great poverty on the part of the province, or great indifference to science and literature. The full list of expenditures is as under:

EXPENDITURE.

Public debt	\$1,542,140
Legislation	207,720
Civil government	271,891
Administration of justice	580,980
Police	27,335
Inspection of public offices	10,000
Public instruction, including "Night Schools"	455,184
Literary and scientific institutions	1,000
Arts and manufactures	13,000
Public Works and Buildings— Ordinary	99,348