MILLINERY—Continued.

cover every corner of the Dominion from the Atlantic to the Pacific. Covering such a vast extent of ground necessitates early preparations, as, where distances are great, we feel it to our customers' advantage to have their goods in proper time. We make it a point to have these deliveries made sufficiently early to allow us to make complete preparations for the approaching openings, when we anticipate placing before the Canadian trade one of the largest, most varied and carefully selected stocks that will be exhibited anywhere.

"Although we are not yet prepared to state definitely at this early date what the styles for the coming season will be, we can assure our customers that we will leave no stone unturned to place before them every millinery requisite and novelty of Paris, London and New York production.

A CHAT ON STOCK-TAKING, COMING STYLES AND CANADIAN TRADE.

When our representative called at the large wholesale and manufacturing establishment of S. F. McKinnon & Co., Limited, with a view to having a short chat, particularly on the millinery situation, he was met by a director of the company, who, after wishing him all the compliments of the season and a prosperous new year for the DRY GOODS REVIEW, said: "We are busy taking stock, which we do at the end of each season, and, although quite an undertaking in a large place like this, we consider it a most important and necessary work. And we dare express a belief that, if semi annual stock-taking were the rule and not the exception throughout the trade, good results would flow therefrom-a thorough stock-taking-I say thorough, because unless done carefully and well, the ends which it is intended to serve are not met. Of course, the principal end in view on such occasions is to see whether you have lost or won, or, in other words, to see whether or not the season's business has been profitable. If it has, you are encouraged for the next season. If, on the other hand, the result is unsatisfactory and nothing has been made, or perhaps a loss sustained, then it is more than important, absolutely necessary, that the discovery should be made at once, so that a second season may not be entered upon with the prospects of the same results. If those interested cannot find a satisfactory reason for the discouraging state of affairs, a strict investigation should be made to discover, if possible, the weak spot before it is too late. One other good end is served in our case: as you can see all our goods are for the present piled up on the tables, every corner having been turned out, every piece of goods or article in the warehouse has been handled, first by the hands in charge of the different departments, then the whole stock comes before two others who are left with an intelligent idea, not only of the stock on hand, but also of its general character. Now, sir, I had no idea of running on the stock-taking line of thought, but it is a very important matter from our standpoint, and those who do not view it as we do cannot be hurt from what I have here said, and there may be some who have never attached the proper importance to it who may be led to give the question consideration.

"The season's millinery trade is over, so far as we are concerned, and even in the retail trade millinery sales are light after the first of January. In saying that our own turnover was the largest in our history, this fact, together with other information which we have been able to gather from time to time, leads us to think that a very satisfactory millinery trade has oven upne throughout the country. It is true that at no time during the season did it rise to an exciting pitch, but we

believe a good steady trade was maintained throughout the season, both in wholesale and retail.

"One wholesome and noticeable feature of the millinery trade this season, particularly after the middle of October, was the great care and caution exercised in buying, little or no speculation having been indulged in; this knowledge leading us to the conclusion that after a little cleaning up and clearing out of odd lines through the month of January has been done, stocks will be very low, a condition favorable to our further belief that good results will be shown when balance sheets are made up, three or four weeks hence.

"You ask my opinion about the prospect for the first millinery season of 1900. Well, unless something unforseen comes in the way, our prediction is that business all around will be good in Canada. Not only has there been a good Fall and Winter trade done, but we believe that there is a strong confidence and security existing in business circles throughout the Dominion, born of an increased prosperity.. Also, goods of all kinds are advancing rapidly in price; that is just as sure as rent day, and not without its bright side, being often a precursor to better times.

"Speaking of the goods for the coming Spring: It is going to be a milliners' season, in which their ability will be well tested; but, as they are always equal to the occasion, we may expect to see millinery lofty in character and ladylike in style beyond the general expectation.

"I should weary you if I were to tell you all we know about materials, colors and styles. Therefore, suffice it for the present to say that materials light and gauzy in effect will be very prominent. Rich, soft, plain materials, in silk and satin, will be at the front. Plain ribbons, many wide and soft in finish, will be very popular. Flowers, which look as if they had been cut from the bush, so true are they to nature, show great Spring strength, and cannot take any but first place as a millinery garniture, a place which they have held against all rivals for several Summers.

"In days gone by, we always had good millinery seasons when ostrich feathers were in big demand. This ever-becoming and most ladylike of all hat adornments promises to be in greater favor than for some seasons—perhaps another sign of increasing prosperity. It is quite a distance off, and I hope we will meet again before our millinery opening date—somewhere about February 26—but, if you are present on that big occasion, I will promise to show you millinery in character beyond even what I have set forth here.

"Let us run up to the factory. You ask, why is everything so still with such surrounding evidences of a busy place? As we have previously said, stock-taking to us is a very important act, and must be done correctly, and so, we! ave shut down for the two closing working days of the year for that purpose. Like the other departments of our business, this one has closed a most satisfactory season, and attention is now wholly turned towards Spring. From their past record, McKinnon made garments have found much favor with the trade and established their fame throughout the Dominion.

"In connection with our large and convincing range of millinery and fancy dry goods, our representatives are at present showing an unresistable range of Spring jackets, capes, costumes, and skirts, as evidenced by the large orders being received.

"If ever we had a shadow of a doubt as to domestic-made jackets taking the first place in the trade of the country it is now dispended, as we are consinced that the domestic made goods are fast driving foreign-made goods out of this market."