Per cent. for bread, 14 per cent. for meat, 13 per cent. for milk, 24 per cent. for groceries, and 10 per cent. for miscellaneous aliments. The greatest expenditure upon bread in any individual case was 48 per cent.

No fewer than fourteen great exhibitions are in contemplation for the present year. Only two of these will be strictly universal, namely, those to be held at Amsterdam and Calcutta. The majority will be expositions of special arts and industries. Minerals and metallurgy will be shown at Madrid, opening May 1, and wines and agricultural products at Lisbon. Works of art will have two special displays, one at Munich and the other at Rome. An international exhibition of electric appliances will open at Vienna, Aug. 1. The world's fisheries will be represented in London. The Zurich fair will present Products and manufactures, and St. Petersburg will revel in fruits and flowers. On our western continent, California will invite attention to San Diego's ter-centennial, and Venezuela follows suit with a similar commemoration at Caracas. And then there is the great Foreign Exhibition at Boston, which opens Sept. 1, to continue three months. There is yet an-Other, the Chicago Railway Exhibition, in June.

Concerning the two following items, which we find in the Mail's Montreal correspondence, we should say that, while making a note of them, it may be as well to take them with several grains of allowance:—Cotton factories are multiplying here. Mr. Victor Hudon, who has already established two, and profitably, it is said, has severed his connection with them, and is now engaged in forming a company for a third at Hochelaga. Experienced men in the manufacture do not endorse the promoter's craze, as it is said there is enough it not to spare of this kind of factories for the present in Canada. It is judged that people will be cautious in making investments in new enterprises.—A great deal of French and Canadian capital was expended a few years ago in erecting beet-root sugar factories in this province. It turned out, however, a hopeless failure for those who were induced to invest their money in the enterprise. Mr. Senecal has lately bought one of these factories at Berthier, at a great sacrifice to the original dupes, and is about to open again under new conditions.

Glancing over items of American railway news we see frequent mention made now of the "West Shore Road," but Probably very few Canadians know exactly where this road is located, or why it is called the "West Shore." Starting from New York, it runs up the west side of the Hudson river to Albany, and thence west to Buffalo, and is intended to compete with the Vanderbilt roads—the Hudson River and New York Central. The starting of this new enterprise, right alongside of Vanderbilt's strong and well-established New York system of roads, is justly considered one of the railway events of the day. The route is from Weehawken along the vestern Shore of the Hudson River to Athens and Albany, through the Mohawk Valley to Utica and thence to Syracuse, Rochester, and Buffalo.

Among our exchanges we are glad now to welcome a new one, the Hamilton *Evening Tribune*. It is a vigorous, spicy well-written sheet, full of news and interest, and up to the time. In politics it is independent, while taking a pronounced position as a temperance organ. Mr. J. T. Hawke, formerly of the *Globe*, is managing editor.

DUTIES ON DRY GOODS.

WINCEYS, DRESS GOODS, COSTUME CLOTHS, &C.

A DEPUTATION OF DRY GOODS MEN WAITS UPON THE FINANCE MINISTER—CHANGES ASKED FOR BY IMPORTERS.

The Mail has the following from its Ottawa correspondent under date of April 11:—A large deputation, consisting of de legates from the Boards of Trade of Toronto and Montreal, representing more particularly the interests of dry goods import ers, arrived in the city to day on business of great importance to the trade. Their names are Messrs. F. Wyld, of Wyld, Brock & Co., T. Ogilvy, of Ogilvy & Co., J. W. Simpson, of Simpson & Robertson, P. H. Burton, of Caldecott, Burton & Co., G. McMurrich, of Bryce, McMurrich & Co., W. J. McMaster, of McMaster & Co., all of Toronto; A. F. Gault, of Gault Bros., J. P. Cleghorn, of McKenzie & Co., Jas. Stessor, of Jas. Johnston & Co., W. Cassels, J. Hodgson, of Hodgson, Sumner & Co., J. A. Robertson, of Robertson, Robertson, Linton & Co., all of Montreal; and J. W. Russel, of Ottawa.

An interview was obtained with the Minister of Customs on the subject of proposed changes in the duty on dry goods, the desire being to simplify the wording of the tariff, so that appraisers in small towns might have no difficulty whatever in determining the duty on articles which come before them. The trade urge that they have been largely frustrated by decisions which have been given by appraisers outside of large business centres, in consequence of the multifarious duties of those gentlemen. The views of the deputation were laid before Mr. Bowell, after which a committee, consisting of Messrs. Burton, Wyld, Cleghorn, and Gault, was appointed to wait on the Minister of Finance at his residence, where the subject was again discussed. At his request the deputation submitted their views in writing, suggesting that the following changes in the tariff should be made:—

Oilcloths.—It is suggested that to prevent irregularities, there should be no exception made in favor of any class as to the rate of duty, and that all pay a duty of 30 per cent.

Yarns.—Two-ply and other yarns, proposed to be made 15 per cent. ad valorem for manufacturers. It is suggested that to prevent irregularities, such as occurred in the sail duck question, no exception be made, and that all pay a duty of 20 per cent. and 7½c. per pound specific as at present, thus fostering the manufacturing of such yarns in the country.

Winceys.—Insamuch as the Government does not wish to increase the duty on these goods, but merely to prevent irregularities, and seeing that the tariff, as at present arranged, is now well understood, it is recommended that the duty should continue as it is now, for all colored winceys, whether plain or twilled, such as are used for dress goods, and composed either wholly or three-fourths of cotton, namely 20 per cent. ad valor-

Dress and Costume Cloths.—The department not wishing to increase the duty on fancy dress fabrics so long as those goods that can be used for shirtings or substituted for tweeds, coatings, or flannels, are subject to the rate of duty levied on cloths