TARIFF DISCRIMINATION.

Till. Review has more than once had occasion to compliment Hon. Mr. Wallace, Controller of Customs, for the satisfactory way in which he has administered the affairs of his department.

I wo important reforms are still necessary. The present acting commissioner should be transferred to some other work for which, by his training, he is better adapted, and a Dominion Board of Appraisers should be established.

Mr. Waters, the acting commissioner, if we mistake not, was accountant of the department, and, on Mr. Johnson's superan muation, was given the appointment by Mr. Bowell.

Some men would have adapted themselves to the position, but not so with Mr. Waters, whose acts are an irritation and worry to the business men. His decisions are being constantly reversed by Mr. Wallace, and the impression is that more would be it the dealers made stronger representations.

It cannot be expected that a head will interfere with the rulings of a man in his department, though he may know they are not correct.

Until there is a Dominion Board of Appraisers, there will always be inequalities in the ratings at different ports. There are constant complaints of these different ratings.

A London, Ont., firm has been underselling all other parts of Canada in a certain article, because it is rated for duty under a different heading. Toronto merchants have brought in Chicago goods via Montreal and paid the freight up, because it was cheaper to do that than pass them at the higher rate of duty obtaining in Toronto.

A certain large importer in Montreal can buy a particular time of goods much cheaper in London and New York than can a small dealer in Kingston, yet the latter has persistently under sold the large buyer, it was Sound that he was able to do so be cause the appraiser at Kingston allowed the goods in about 30 per cent. less than the Montreal appraiser asked.

Hahfax and St. John firms have both brought in certain articles of dry goods and hardware through Montreal and western points.

All this, it can easily be seen, is manifestly unfair. The only remedy is a Dominion Board of Appraisers, such as they have in the States, composed of experienced business men representing the different departments of trade, together with a good lawyer—no party hack. There are plenty of capable men to be found in the wholesale and retail houses throughout the country. There are, also, many other questions of importance for such a body to deal with.

IDENTIFICATION.

PEOPLE who are not ashamed of anything they own will often put their monogram or name upon each. It is no disgrace to have a man's coat-of-arms on his handsome carriage or above his beautiful carriage-gates. It is policy to have his name at his place of business, either in the form of a brass plate or a gilded sign. His delivery wagons have his name, and even the glistening blinders of his well-groomed dray horses bear his initials in brass.

But many Canadian manufacturers seem ashamed to be known as the makers of the goods that they send out from their well-appointed factories. Why they should be no one knows.

The manufacturers of Great Britain, France, Germany, Japan and the United States act differently, and why should Canada be behind? True, the Government of this country has handicapped the registration of trade marks by imposing a very heavy registry fee, but an obstacle of this kind should not prevent the adoption of a good system.

Speaking of this matter, The Canadian Journal of Fabrics sagely remarks, in the strain THE REVIEW has been taking for years, that: "Those who have made special efforts to bring out "novelties have been rewarded with success, while the mills "who acted on the advice given in this journal, and identified "their name with standard lines of goods they were not ashamed to own, have not regretted the step. The result of such a large "production of anonymous goods has been that goods of really "fine texture and of good wearing qualities have been sold to "the consumer as foreign, while no doubt a considerable amount "of poor foreign goods have been palmed off as Canadian. "Thus, the home manufacturer who makes a good standard "quality of goods has appeared under a double disadvantage "before the consumer, and many are beginning to see their " position, and some are now having their name or trade-mark "put on every piece of goods at intervals of three or four yards, "so that it cannot be taken off."

IMITATION IS FLATTERY.

T is said that "Imitation is the sincerest flattery," and it is undoubtedly a great truth. The United States proposes to imitate Canada's banking system. Canada is flattered, but it is the United States that will be benefitted.

The United States Government has been trying to do a banking business long enough, and it is time they handed it over to those who make it a legitimate business. Of course, they must regulate this branch of the nation's business, but only in so far as regulation is necessary to prevent fraud and deception.

The futility of the Government's attempt at doing a banking business is seen in its utter inability to keep up the gold reserve, which is supposed to stand at \$100,000,000 of coin. When European investors withdrew their money from the United States, gold went out, and finally the reserve fell to about one half of its proper volume. The Government asked the banks for \$50,000,000 of gold to stock up with and they got it by issuing bonds at the banks' prices

Gold is still going out of the country, and the reserve is growing beautifully less each week. But it is going down faster than the export process warrants. This leads to the conclusion that the banks are collecting the gold again in anticipation of another \$50,000,000 loan at their own prices.

The Government of that great republic has grown tired of its banking function, because neither science nor common sense sanctions it. A currency secured by reliable assets and strict regulations is perfectly sale.

The Quebec Board of Trade have elected the following officers. President, Mr. E. B. Garneau (unanimously re-elected). 1st vice president, Mr. John Sharples (re-elected), 2nd vice president, Mr. Elzear Pelletier (re-elected); treasurer, Mr Joseph Winfield. The board has passed a resolution calling upon the City Council to vote aid towards the construction of a railway from Quebec to Parry Sound on the Georgian Bay.