

COMPETITION IN RUBBER COATS.

THE liquidation of a large American company, who had manufactured a cheap grade of mackintosh, and the consequent sale of quantities of proofed cloth at about half its actual value, has introduced an element of competition into this market that is making things warm for the local manufacturers. The imports of rubber coats from the United States last year were enormous, and were confined almost entirely to low-grade goods.

The American trade had already been sickened of cheap shoddy garments, and the makers of the poorer class of rubber coats turned to Canada as a convenient dumping-ground. The low rate at which their cloth was purchased enabled them to undersell the home-made article, and to practically monopolize the market. The Canadian manufacturers say they are prepared to meet the competition with the present duty of 35 per cent. if the goods are entered at their true value. They contend that the coats are sold here at less than the actual cost of production, and, therefore, the invoice price is not their "fair market value." It has been proved that the coats which sold for \$3.25 in January last, and paid duty on that amount, now sell for \$1.10 and pay duty accordingly. Which, they ask, is the real value?

The Customs authorities, when appealed to, express a willingness to help if it can be proved that the garments sell at a higher price in the country of production. As they have no sale there it is impossible to procure the proof. This would seem to be a peculiar state of affairs. To the lay mind the authority given by the Customs Act (46 V., C. 12, S. 29) is sufficient to enable the appraiser to raise the value to what he believes to be correct without reference to anyone.

While the Department is deciding what shall be done the industry is being practically ruined. Factories which were paying from \$100 to \$500 per week in wages are now paying from \$50 to \$200. The discharged employes have been compelled to emigrate to the United States. This is only another case of lack of business sense in the handling of a very simple tariff problem.

CIVILITY IN TRADE.

We do not know that the manners of people are any worse than they used to be. Sometimes it looks as if they were, and that our vaunted public school system does not inculcate (when boys are young), a knowledge of how much conduct and manner influence their after lives.

At any rate, THE REVIEW often hears complaints of people in various branches of trade. For example: It is sometimes said, but not very often, that merchants are not always as civil to commercial travelers as they might be. But is it certain that the retailer is the only sinner? Are the wholesale houses always courteous and civil to the representatives of manufacturers and others who sell to them? Is it not a fact that incivility is just as often shown by those in the wholesale trade as those in the retail trade, with far less

excuse, because the retail merchant is harrassed every hour of his life by the stupidity, ill-temper and the unfairness of the general public. All sorts of people come into a retail store during the day, and if the merchant's temper is short at times it is small wonder.

From a pretty extensive experience in Canadian city and country stores we believe the standard of civility is high. In any event those who complain about incivility in others should be careful to consider whether they themselves are not tarred with the same stick.

LATEST ADVICES AS TO COLOR, HATS, ETC.

THE latest report of what color is to be worn next Spring has just come from Paris.

For trimming and all fancy effects, such as stock collars, etc., petunia pink from deepest to palest shades will be first in the ranks; Moss green is also to be the correct color, and these two make a happy combination. Deep moss green to pale will be worn.

For dress goods in silk, cloth, etc., many new shades of "Platim," the gray of the season are to be seen, also stain gray. These with greens and a few mauves will be called for.

Some advance numbers of Spring headgear are just making their appearance. The sailor holds its place, as usual. Smart, straight-brimmed, with medium crown, they appear in white, black, navy blue and brown. Most of them have a colored ribbon; some are plain. The sailor with the rolled brim is also out, and is suitable for misses' wear. These also come in all shades. A pretty sailor is shown, very light in weight, the same shape as those first mentioned, and composed of pale green and white straw, mixed, in smooth finish, and with a green band. This is perfectly new, and very smart.

For the third season, violets are in again. They are always favorites, and will be worn as much as ever this Spring. The fury of color, however, will not obtain, and hats, toques, etc., will be all of one color, though everything points to brilliancy.

A COMMERCIAL FESTIVAL.

E. O. Etienne, a salesman in one of the big retail dry goods stores in Montreal, is trying to organize a "Nineteenth Century Commercial Festival," to be held in that city next summer. His idea is to have a three days' celebration to commemorate the commercial progress of the Province of Quebec during the present century. The festival would be given under the auspices of merchants in every branch of trade. The employes would also have a voice in the management of the affair. Mr. Etienne proposes inviting a number of distinguished men to be present, including the members of the Provincial and Dominion Parliaments, boards of trade, city and town councils throughout Canada, as well as many prominent foreigners.

He believes that it would do much to awaken both Canadians and outsiders to the growth and commercial prosperity of Quebec. He is endeavoring to form merchants' and clerks' committees to work up the scheme.

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