

should not weigh more than 50 lbs., carry them in a good black glazed covering.

"In fact, your samples weigh too much all round. They should not weigh more than 600 lbs., instead of which some of you carry 2,000 lbs. You are behind the age. It costs you too much to travel. The railways alone get the benefit of it."

TOM. SWALWELL.

N. B. INSOLVENCY LAW.

The new insolvency law just passed by the New Brunswick Legislature is regarded with favor by business men, because it does away with unjust preferences which, for a long time, have been a disgrace to that province. Let Nova Scotia now do likewise and soon it will not matter whether or not the Dominion Legislature refuses to pass a uniform National Insolvency Law.

The Act renders null and void any confession of judgment or undue preference given in favor of one creditor to the detriment of others, by a party who is insolvent or unable to pay his full debts, or is about to become insolvent. Provision is made for assignments by insolvents to the Sheriff or other assignee for the benefit of all their creditors, and the assignee is to receive such remuneration as shall be voted him by the creditors at any meeting called for the purpose after the first dividend sheet has been prepared, or by the inspectors in case the creditors fail to vote it, or failing that, by a judge. Notice of assignments must be published in the Royal Gazette and also in a newspaper of the district, and the votes of creditors shall be calculated as follows: One for claims between \$100 and \$200, two for claims of \$200 to \$300, three for every claim of \$300 to \$1,000, and one more for every additional \$1,000 or fraction thereof.

The various powers and duties of assignees are clearly outlined in the Act.

VERY CARELESS, INDEED.

On March 20 C. A. Scott, of Wallace, N.S., lost heavily by a fire, which destroyed his store, stock and books. There was no insurance on the building. There was no insurance on the stock. The safe was not locked. This is an example of carelessness, surely.

A retailer owes it to himself, to his family, and above all to his creditors, to keep well insured. A merchant who is not well insured should not receive credit.

UNIFORM CUSTOMS CHARGES.

From time to time the attention of the trade and of the Customs Department has been drawn in these columns to the different rates at which goods were passed at the various ports in Canada. In Montreal an article would be entered for duty at 10 or 15 per cent., while on exactly the same kind of article two or three times as much would be charged in Toronto or some other port. In other instances Toronto or another port was cheaper than Montreal.

With such a difference in the duty importers at the favored port have been able to undersell their competitors in every part of Canada.

Complaints were made, but no attention was paid to them; and in some instances importers at the non-favored points had

to give up the sale of the article or else they would pass them at the favored port and pay the difference in freight. This was done extensively in one article on which the duty was equal to \$2 per cwt. in Montreal and Ottawa, and \$4 everywhere else.

Recently Controller Wallace took the matter up in a business like manner and put on a staff of six clerks who occupy their time in checking entries. The chief checker has been made responsible that the same rate of duty is charged at every port. He devotes his attention almost entirely to Montreal and Toronto entries, every one of which must pass through his hands.

In the past numerous complaints have been made by the trade to this paper about these entries. Should any arise in future we would like to hear from those having the grievance.

IT IS READ AND APPRECIATED.

Here is what James C. Campbell, of Woodstock, winner of the Prize Essay on "How to Draw and Keep Trade," and writer of "The Position and Aims of the Dry Goods Clerk," in our March number, says: "The mails bring me many letters containing kind words from friends in the trade, both known and unknown. Of course it is a pleasure to receive such kind wishes at any time, but to receive them so promptly proves two things: First, that your journal is read at once; and, second, that the trade appreciate any efforts honestly put forth in its interests."

IMPORTS AT TORONTO.

FIGURES are instructive, although somewhat wearisome. With considerable trouble, THE DRY GOODS REVIEW is able to present its readers with a comparative statement of the imports at Toronto during the past six years in the dry goods and kindred trades. Some lines show an increase and some a decrease, but the increase on the whole is decided, with the exception of last year.

These figures do not show the whole of Toronto's imports in these lines, as quite a number of cases are passed through the Customs at Montreal and are credited to that city.

All the goods shown are imported either from the United States or Europe, and all are dutiable except the last seven classes.

Value of dry goods, etc., received at Toronto for six years. Fiscal year ends June 30th:

ARTICLE.	1885-9	1886-9	1887-8	1891-2	1892-3	1893-4
Braces and Suspenders	7,922	4,882	8,828	8,294	17,145	10,613
Buttons of Hoof, Rubber Composition	22,747	99,141	16,245	15,121	12,574	76,246
Cocoa Matting	492	442	1,615	215	532	1,944
Collars, Cuffs	6,387	10,292	12,155	10,554	19,779	20,405
Cottons	1,221,929	1,181,118	1,044,474	1,211,101	1,167,961	1,107,461
Cuffs	1,511	1,754	2,175	2,751	1,651	2,154
Gloves	29,129	17,179	12,767	11,129	7,782	6,628
Crapes			21,555	11,650	12,565	10,576
Curtains			21,555	11,650	12,565	10,576
Embroideries	69,151	24,601	81,779	61,865	47,467	50,718
Fancy Goods	69,151	24,601	81,779	61,865	47,467	50,718
Flax Manufactures	17,244	69,245	79,521	48,182	46,756	179,828
Fur Manufactures	1,054	1,727	1,911	1,567	1,727	1,127
Gloves	5,200	17,811	15,441	20,146	17,290	13,429
Hats, Caps, etc.	171,271	157,772	173,112	146,871	144,574	121,000
Hats and Rugs	47,420	15,747	18,147	21,877	11,293	7,728
Oil Cloth			44,415	40,777	35,166	30,783
Silk	26,127	1,011,554	126,283	126,576	1,45,204	252,571
Woolen Manufactures	2,111,999	1,012,695	2,150,849	1,016,327	1,076,166	2,078,097
Fur Trimmings	67,451	14,111	76,371	11,764	84,757	51,052
Wool	2,111,999	1,012,695	2,150,849	1,016,327	1,076,166	2,078,097
Hemp, dressed	2,136	204,712	14,721	12,542	174,572	173,448
Bolting Cloth	5,672	14,000	13,724	15,408	27,574	74,749
Cotton Yarns	22,149	5,297	2,100	6,959	10,676	7,205
Hatters' Bindings	1,544	7,149	6,772	6,254	11,097	10,391
Jute Cloth	2,500	25,847	25,660	39,176	11,618	36,369
Totals	7,575,492	7,364,415	6,213,451	7,828,551	8,117,711	6,662,492