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THE CANADIAN TEXTILE DIRECTORY

A Handbook of all the Cotton, Woolen and other Textile manufactures of Canada, with lists of manufacturers' agents and the wholesale and retail dry goods and kindred trades of the Dominion, to which is appended a vast amount of valuable statistics relating to these trades. Fourth edition. Price, \$3.00.

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CONTENTS OF THIS NUMBER.

	PAGE		PAGE
Among the Mills	327	Fabric Items	328
Aramina Fibre, The	319	Fabric Machinery Wanted	326
Auline Trade, Germany vs. Britain in	316	Flax Manufacturing in 1718 ..	323
Amalgamation, An Important ..	315	Foreign Textile Centres	314
Another Handicapped Industry ..	311	Hosiery, Making Woolen Unshrinkable	332
Business Notes	331	Irish Rugs and Carpets	320
British Trade With Canada	325	Imports and the Surtax	312
Blanket Mills	316	Kidlers and the Canadian Tariff ..	318
Chemicals and Dyestuffs	4	Literary Notes	315
Cocked Goods	323	Mule Spinning, Advantages	321
Cotton, Blending of	320	Miscellaneous	317
Cotton, Getting it from Flax	320	Naked Steam in Dyeing	6
Complicated Case	324	Personal	332
Cotton Situation	325	Shaft, Lining up a	326
Commercial Dishonesty	311	Spraying Method of Dyeing	319
Cotton Market	6	Tariff Revision, Why a is Necessary ..	314
Dyeing Union Fabrics in Two Colors	322	Turkey Red	324
Determination of Loss in Raw Wool and Woolen Yarns	325	Textile Designs	6
During Scouring	325	Unions—Notes on Dyeing them	321
Ellis Mr., Replies to the Globe ..	324	Uneven Yarns	323
English vs. American Woolens ..	325	Wool Market	6

COMMERCIAL DISHONESTY.

The Shareholder very properly condemns the agreement, for such it was, whereby the two Toronto merchants, Messrs. Bachrack and Blakley, were allowed to escape with such a light penalty for having conspired with Margolus to defraud his creditors. Levy's case is yet to be disposed of, but it is hardly likely it will be pressed. As the Shareholder points out, the rights of twenty-five per cent. of the creditors, who refused to sign an agreement for a settlement, are ignored, and justice in the case has not been done. We think the Attorney-General should not have given his consent to a settlement, but should have insisted that the

case should be pressed. The penalty of a small fine and two hours' imprisonment, on the accused having pleaded guilty, was not adequate punishment for such an offence, but what could the judge do when the facts were not brought out in evidence? Commercial morality is too little regarded in these days. A few examples would have a good effect in preventing dishonest persons from purchasing goods from the wholesale trade without having either the means or the intent to pay for them.

And Margolus' punishment was still lighter. Think of a fine of \$50 for such an offence

ANOTHER HANDICAPPED INDUSTRY.

Another Canadian industry is knocking at the door of the Government, at Ottawa, for relief from the position in which it finds itself placed by the preferential tariff. We refer to the neckwear manufacturers. Previous to the imposition of the German surtax, necktie silks were admitted into Canada from Germany, Switzerland, and Austria, under a duty of 30 per cent, while those from England found entrance at 35 per cent, less one-third preferential, which brought the net duty down to 23 1/4 per cent. Under the German surtax the duty is raised against that country until the difference between necktie silks from Germany and silks from England amounts to 16 2/3 per cent. According to the customs regulations no goods manufactured in England from raw materials imported from another country can come under the British preferential, unless at least 50 per cent. is added to the value in the process of manufacture in Great Britain. There is nothing, however, to prevent the Germans sending their raw materials into England, and there having them manufactured into neckties, to be shipped to Canada under the British preferential. The Canadian manufacturers are thus suffering from German competition through English channels. In the business of neckties the condition is particularly serious from the fact that 75 to 90 per cent. of the value of a necktie is the silk it contains, the manufacture running only from 10 to 25 per cent. of the value. The members of the Canadian Manufacturers' Association are in favor of having the entire duty upon silk fabrics taken off, admitting all free, which would give the manufacturers on this side the benefit of at least 23 1/3 per cent., the amount of the preferential tariff from Great Britain. They state that there are practically no silk