tackle, guns, golf equipment, etc.), Canadian duty paid costs are ten to thirtyfive per cent below U.S. duty paid costs; suitings and woollen clothing generally twenty to thirty per cent; gloves fifteen to thirty per cent; smokers' supplies twenty-five to forty per cent; silk goods twenty per cent; jewellery and ornaments twenty to forty per cent; dolls and toys of all kinds twenty-five to thirty per cent; non-alcoholic perfumery thirty per cent; rugs fifteen to twenty per cent; linens, fifteen per cent; china tableware forty per cent; glass tableware twenty to twenty-five per cent; cutlery twenty to twenty-five per cent; art goods, bronzes, etc., fifteen to twenty-five per cent; leather goods fifteen per cent; clocks and watches thirty to forty per cent.

While it would be very desirable to have a larger Made-in-Canada list, the Imported list should not be under-emphasized. It is true that English cutlery, Irish linens, French knit-goods and Austrian bronzes sold in a Canadian shop have not directly given employment to Canadian factory workers. But they have given a large amount of employment to that vast army of clerical and other workers in shipping, railroad and distributing houses, who make up an increasingly large proportion of the population of a modern economic organization. Studies in modern merchandizing show that from forty to seventy-five per cent of the selling price of most articles of the sort we are discussing goes to pay for distribution services. Commerce may be as profitable or more profitable than industry, and the sneer "a nation of shopkeepers" has long since lost its sting.

Moreover, any considerable expansion of this sort of trade would increase the volume of our Bitish and other overseas trade. Canada can become a show window and bargain counter for Empire goods on the very doorstep of sixty million American buyers.

But quite apart from imperial or patriotic sentiment or anti-American bias this is a tendency to be encouraged. It is highly desirable to broaden the bases of our trade relationships, import as well as export; and in developing overseas trade we are developing east and west traffic, the keystone of Canadian national economy.

While each merchant must handle his own business in his own way, the Canadian Chamber of Commerce in co-operation with local officers could do much to disseminate ideas and improve the quality of merchandising. The following are a few suggestions of a very general sort.

(a) Keep Prices Down.—There is already a considerable amount of complaint that gold hose, knit goods, and other articles are no cheaper in Montreal than in New York. With 16,000,000 visitors coming in profits lie in volume. If the Canadian distributors are going to appropriate the differential that should exist between the two prices in addition to their regular forty or seventy per cent they may make higher profits per unit for a while, but the shrewd American buyer will soon realize what is happening, and the tradition that is now developing for buying in Canada will soon vanish.

(b) Treat the visitor as a regular customer. Hundreds of thousands of Americans come to Canada every year or at least several years in succession, and many business men come several times a year. Even those who do not return tell their friends at home. The goodwill of an American visitor should be cultivated as carefully as that of any good local customer.
(c) Cultivate a slightly foreign, i.e., un-American atmosphere. The

(c) Cultivate a slightly foreign, i.e., un-American atmosphere. The traveller on holiday or on business is interested in something different. European goods in themselves attract, and window-dressing and shop settings with a European flavour, will enhance the effect.

(d) Advertise continuously. Disproportionate attention is paid to big conventions. Every day of the week from the end of June to the first of September there are tens of thousands of American visitors in Toronto and Mont-