

matters affecting the general interests of public accountants. The London council acknowledges the cordial co-operation of the Colonial Councils in Australia and South Africa. Aided by the support of the district committees the society introduced a Bill into Parliament, under the title of "a Bill to provide for the better organization of Professional Accountants." The Bill is backed by the undermentioned members of Parliament: Mr. Tomlinson, Mr. Schwann, Sir Albert Rollit, LL.D., Mr. John Wilson of Govan, Mr. J. H. M. Campbell, Q.C., and Mr. William Field, thus being adopted by members representing all parts of the United Kingdom. The Australian Society also prepared a draft bill for the registration of public accountants in the colony of Victoria.

The continued success of the colonial policy of the society and the strength of sentiment and cohesion is indicated in the references made to colonial interests throughout the report. The annual meeting held in London and the annual banquet were the means of bringing members together from the remote ends of the Empire. Among the guests at the banquet are noted the names of the Agent-General for the Cape, Sir David Tennant, and the Agent-General for Natal, Sir William Peace.

A sad note is touched in the reference made to the South African war, where several members of the society are on "active service," both in civil and military capacities. Major Charles Edmund Taunton, of the Natal Carbineers (a member of the S. A. Council, prior to the war), was one of the first officers killed, and to mark the deep sense of loss felt by the society a handsome donation to the Natal Volunteers' War Fund was made, and named "In Memoriam, Major Taunton."

The disturbance and suspension of business in consequence of the war being waged over so wide an area has placed many South African members in trying positions, but at the same time has enabled the S. A. secretary (Mr. Harry Gibson, of Cape Town), to render loyal services, which have won him an official expression of the society's gratitude. In every way the members of the society have reason to be satisfied with the guidance of its interests under the various councils, and the energetic London secretary, Mr. James Martin.

IN THE DRY GOODS STORE.

The Dundee market is a little busier now than it has been for the past month, and enquiries are becoming more general all round. There is still plenty of room, however, for improvement. Jute is firm to higher. Firsts, both on the spot and for new crop, is 2s. 6d. to 5s. up.

There are complaints by wholesale merchants of non-delivery of domestic cottons by factories as ordered. Upon enquiry into the cause of these we are told that strikes of employees have in several cases caused the delay which has so much inconvenienced the merchants.

Among its "Tips to Buyers," a New York contemporary has the following about fall dress goods: One of the surprises of the dress goods market this fall is a line of 34-inch novelties in all of the new fall colors and in designs copied from the latest novelty dress goods. The "surprise" is the low price at which this material is marked, as it can be retailed with a handsome profit at 25c. per yard.

A few orders have come to hand in the Belfast factories, says The Draper's Record, but of a sorting up description. Prices are nominally unchanged, but this may be mainly due to the want of buyers desiring to test them. The growing hardness of the cotton market will probably react in keeping up the prices of linens. The uncertain character of the coming flax crop will also tend to keep prices from falling.

Reports from Nottingham are somewhat conflicting regarding the market for fancy cotton millinery laces. There is, no doubt, though, that on the whole the tone is less favorable than for some time past. No special novelties are being introduced, and what enquiry there is, is for all qualities of Valenciennes and Torchons. The trend of fashion is, however, in the direction of lace trimmings, and an increased demand for these goods is confidently looked forward to. Chantilly and other silk laces only meet with a restricted enquiry.

Manchester reports state that spot cotton has dropped to a lower level during the week, but this itself is not of much sig-

nificance while supplies remain so low. The stocks at present on hand will only keep the mills going for a few weeks, and there is bound to be a considerable increase in the number of idle spindles and looms before the new cotton crop comes forward to the relief of manufacturers and consumers. The cost of production of cotton goods has increased enormously of late years.

A Manchester letter of 14th July says: Before anyone can venture to foretell how cotton is likely to move in the course of next season, he will require to prophesy regarding a number of events, the volume of the new crop, and the probability or otherwise of short time or labor disputes; whether the powers are or are not going to follow the example of Austria and Prussia in the sixties; how long is the depression caused by famine and plague in India likely to last; then there is China! As to India, her troubles are not yet over, for it will take her years to recover from the effects of the still existing famine.

FOR GROCERS AND PROVISION DEALERS.

The Vermont Farmers' Association consists of forty or more farmers who are jointly engaged in the business of putting up maple syrup for jobbers.

The Minister of Agriculture, Ottawa, in order to encourage the proper ventilation of ships intended for carrying fruit and cheese is offering a bonus of \$100 for each ship fitted up with approved ventilating apparatus.

A Philadelphia grocer who gave premiums with every package of coffee sold, but of uncertain value, corresponding to its number, has been held by a local magistrate to be guilty of running a lottery, which is contrary to the laws of the state.

A leading grocer in Springfield, Mass., condemns the practice of displaying goods outside of the store, which means, he has found, the loss of half the forenoon putting them out and half the afternoon getting them in again, more or less covered with dust. He uses his windows for display instead.

Mr. Harrison Watson, curator of the Canadian section of the Imperial Institute, writes to the Ontario Department of Agriculture to the effect that an English dairy firm have asked about shipments of Canadian cream to England. The reply will most likely be that we prefer to make our own cream into butter.

Our Montreal correspondent, writing on Wednesday last, says that enquiry by cable for Canadian butter was frequent, but that holders on this side are firm in their views, and English buyers are timid about doing business at present prices. According to a trade circular of 21st July, the price of cheese in Liverpool was 59s. to 60s. for finest old white Canadian, and in London, 58s. to 60s., while for new Canadian cheddars it was 47s. to 49s. Butter, creamery, in Liverpool, was quoted at 90s. to 100s.; of dairy there was none in market. In London, the price for Canadian was 94s. to 100s.

A good deal of surprise was caused by our statement in last issue, that 700 dozen bad eggs had passed through the hands of one firm alone during the previous week. We are now told that the number of eggs, which had to be absolutely thrown away by this house during last week was 1,500 dozen, not counting numbers which only just passed muster, and which had to be sold at a reduction. Dealers could afford to give better prices for eggs, if it were not necessary to allow for such a large percentage of waste through carelessness in not shipping them regularly and early enough. As it is, this loss falls heavily both on the dealer and shipper.

For some time past complaints have been made of the condition of Canadian cheese, and its boxes upon their arrival in England. The cheese then appears to be over-heated and the boxes are broken. Mr. Ruddick, an expert of the Ottawa Department, has been talking to the cheese board at Woodstock about it. He says, that as compared with New Zealand, the Canadian cheese is by far the best quality of manufacture, but it loses its value by the imperfect ventilation on the way, and by the bad state of the boxes. Some of the cheese are nearly out of their boxes when they arrive, while others are badly exposed and dirty. Imperfect ventilation causes the cheese to sweat, and gives it a peculiar flavor. To remedy this, every factory, he declares, should have a curing room at a temperature of about 65 degrees. The box question is an important one, he says;