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MONTREAL and TORONTO, JANUARY, 1899.

12,000 copies of this issue have been printed and distributed throughout the Provinces of Ontario, Quebec, British Columbia, Manitoba, Nova Scotia, New Brunswick, Prince Edward Island and the Northwest Territories. Copies are also being sent to importers in Great Britain, South Africa, Australia, New Zealand, etc., for the benefit of Canadian exporters.

OUR SPRING TRADE NUMBER.

THIS, the first number of *THE REVIEW* for 1899, is the Special Spring Trade Edition, and every effort has been made to maintain that high standard in special numbers which *THE REVIEW* has always endeavored to set. The aim of the publishers has been to challenge comparison with the finest trade papers in the world, believing that nothing is too good for the Canadian trade, and that they will appreciate the best work if it is given to them.

No wise man or newspaper pretends to be perfect, but we believe, as regards printing, quality of paper and ink, and reading matter, this number of *THE DRY GOODS REVIEW* need not play second fiddle to any other publication of its class in the world.

The readers of *THE REVIEW* will find some information especially prepared in their interests. The contribution on trade policy for the British Empire gives a lot of facts which will be useful in determining what is likely to be the most important question of a large kind which Canadians, as business men, have ever had to

consider. The articles on the success of Canada as an exporting country, American and English competition in dry goods, on modern store building, etc., all have a present value, while the regular departments are kept up as usual.

Our advertisers are invited to compare the manner in which *THE DRY GOODS REVIEW* presents its advertising matter with the work of the same kind done by other papers. *THE DRY GOODS REVIEW* is never too old to learn, and is constantly buying the newest type, the best ink, and employing the best facilities in order to produce work that is creditable to the country and to the dry goods trade. *THE REVIEW*'s canvassers are at work all the time, from one end of Canada to the other, adding new subscribers and renewing old ones, and the circulation of the paper is an achievement of which we feel proud. It costs money to produce a paper of this kind, and, now that the Dominion Government have imposed a postage rate of $\frac{1}{4}$ c. per lb., and, later on $\frac{1}{2}$ c. per lb., on newspapers, the expense of issuing *THE REVIEW* is, we regret to say, very considerably increased. But the only way to make the paper of value to advertisers and readers is to spare no expense, and, at all hazards, the standard of *THE REVIEW* during 1899 will be fully maintained in every particular.

The trade of Canada promises to be even more prosperous during this year than during 1898, and, in wishing our readers a Happy New Year, there is a strong certainty that the wish will be realized as the months go on.

THE DUTIES ON COTTONS, SHIRTS, ETC.

We agree with Mr. Bertram, M.P., of Toronto, that stability in the tariff is a good thing. We also agree with him that tariff tinkering is bad. But, when he went on to tell the electors of Centre Toronto the other day that the tariff to-day was not perfect, does he not open the door to a reasonable demand that where changes are necessary they shall be made? Otherwise, permanence might mean permanent injury.

We can see no virtue whatsoever in mere resistance to tariff changes, provided tariff changes are admitted to be necessary. Surely, that is sound business sense. It is when a Government keeps on making changes at the beck and call of this industry or that, that the tariff gets into inextricable confusion. The complaint made against the Foster tariff was that it was dictated by manufacturers in their own interests. First, a revision was announced in Parliament in 1894. Then, shortly after, the Government turned round and revised the revision, in some cases evidently to please certain interests. This course destroyed confidence in their whole tariff policy. It was one of the causes which led to the overthrow of the late Ministry in 1896.

Now, the present Ministers need not repeat the errors of their predecessors. But, having admitted that the duties on shirts and collars are not satisfactory, a readjustment should be made. There is no justice in leaving the duties on cottons high, and the duties on made-up cottons low.

A failure to get a wide measure of reciprocity at Washington may necessitate tariff changes in Canada at an early date. That would be a good time, when other necessary modifications are being proposed, to equalize the cotton and shirt duties.