cent per pound dearer than they were a year ago, this must necessarily make the position of boot manufacturers a hard and unprofitable one unless they raise prices, too. In some cases this has been done, and quotations for boots and shoes have been made to range 10 or 25 cents per pair higher, but no general understanding has been reached with this end in view, and even when the advance has been made it has not been adhered to. It looks, however, as if something of the sort will have to be done—either that, or the quality of the production will have to suffer.

Somewhat contrary to general expectations, the spring trade, so far as the manufacturer and wholesale dealer are concerned, has been distinctly good. The retailers have been seized with the idea that prices would surely advance before long, and they have taken the opportunity to lay in stocks of fairly large compass before the rise should be accomplished. The movement of the stocks thus laid in, however, has so far not been brisk, probably owing to the continued lateness of the season.

Styles of shoes for the coming summer show no remarkable new developments. At the same time there are several comparatively new features of a minor nature particularly in the better grades of men's wear. Wide, or rather medium toes are still the most popular, though indication is visible in certain quarters of a return of favor to the narrow toes of a few years ago. It is likely, however, that this feature will be kept within very moderate limits. Little doubt exists as to the return to popularity of the tan. Most stocks, while not including any large proportion of this useful line, yet show that retailers believe their customers' thoughts still turn to it in moderate measure. Canvas shoes promise to be worn to some extent despite their disadvantages as to poor wearing quality and liability to soiling.

Travellers are now carrying full lines of fall samples of boots and shoes, and according to reports received by their respective houses, the prospects for a good season's trade are encouraging. Collections are not particularly good, but are perhaps equal to what is usual at this period of the year.

Salesmen for rubber manufacturing concerns say that an increasing trade is likely to be the experience, even under the existing conditions of high values. Some dealers seem to have believed that discounts would have been increased, but under the circumstances, it is really difficult to imagine why they should not be lowered. Crude rubber is higher than ever; the best Para costing $1.32 per pound in New York. The extraordinary development of the various industries using this material has brought about what almost constitutes a rubber famine, and—at any rate, until the various planting enterprises get more fully under way—it appears quite likely that this position of things will remain very much as it is now, if indeed it does not become worse.

The leather market still remains in a somewhat unsettled condition. Everyone recognizes that by right prices should go up considerably, seeing the high cost of hides and labor, but it is apparently impossible to render this palpable to all the tanners concerned, and so, while the tendency of prices is strongly upward, there is no concerted action in this direction and complaint ends in complaint.

COAL FOR ONTARIO.

According to the report of the Department of Mines, Nova Scotia, the revenue received from royalties, rentals and leases in the year 1904, amounted to the large sum of $585,252.91. The amount refunded to the iron and steel companies for fuel consumed in their industries was $26,114.10, leaving a net income of $559,138.81.

This is a highly satisfactory condition of the coal trade for Nova Scotia, but how is it with Ontario? This Province is not a coal producer, but it is by much the largest consumer of any in the Dominion. Nova Scotia furnishes its own supply of bituminous coal, New Brunswick and Prince Edward Island draw cheaply from the same source, while Quebec has the advantage of low freight by the St. Lawrence from Cape Breton; supplemented by the Intercolonial Railway. Manitoba has the lignites of the Souris and other coal-fields. The North-West of Canada possesses inexhaustible supplies in the well-known coal fields of Lethbridge and Edmonton, with the territory between, besides the collieries at Frank. British Columbia is rich in the great deposits of the Crow's Nest Pass and other equally valuable fields which outcrop on the flanks of the Rockies. The well-developed collieries of Nanaimo and Wellington, on Vancouver Island, furnish an ample supply for the Pacific Coast. But where does Ontario stand amid all this limitless wealth of her sister provinces? Poor, in comparison—absolutely barren of such fuel resources. Therefore she must look abroad for this necessary of life and power. Her natural supply is from across the border, in the United States, where the coal can be bought at the pit's mouth for a dollar a ton. But when she is compelled by necessity to do this, her sister provinces look out from amid their opulence, and say: "Oh no, you must not do so, or if you do we shall penalize you to the extent of sixty cents a ton on every ton of coal you import." Is this fair?

The imports of bituminous coal into Canada in the fiscal year ending June, 1904, amounted to 4,252,333 tons, almost all of which was for consumption in this province of Ontario. The tax was therefore a heavy one. It is an invidious impost on our manufacturers, and a heavy burden on transportation. The farmers made efforts last season to have the freights reduced, and a reasonable way of doing this would be to have working costs of transportation lowered.

A glaring anomaly exists in the present tariff. Anthracite coal and coke are on the free list, but bituminous coal, the raw material from which the coke is manufactured, is subject to a duty of sixty cents a ton. If coal could be imported free, the coke could be manufactured here in by-product coking ovens, the gas and other products of which would yield a good profit; but this under present conditions is financially impossible, because the coal duty would neutralize the profits.

We have no desire to discuss the matter in any narrow provincial spirit, but in justice to the industrial and transportation interests of this province, the amelioration in some manner of these burdensome conditions, is worthy of serious consideration.

The cost of coal in Nova Scotia is too high. When the Dominion Coal Company was organized, one of the great advantages promised was to be a reduction in costs. The consolidation of all the active collieries in Cape Breton, with one exception, was to result, we were told, in the lessening of general expenses in man-