the duty on cheap goods. In the interests of the consumer of the cheaper class of goods the duty should have been kept at 20 per cent. These goods are not made in Canada and there is no protection required. The Montreal wholesale dry goods men have suggested putting velveteens at 25 per cent. Velveteens and silk velvets should be kept together for purposes of having brief schedules, and these dry goods men have asked for this, hence they are quite inconsistent in changing their demands.

The same people have asked that dress goods remain at 22½, 25 and 27½ per cent., instead of having, as under the new rates, unfinished goods at 22½ and finished goods at 30 per cent. Here again we disagree, and believe that the Government's classifications are an improvement. They are simpler and more workable. They place a higher tax on the goods on which most foreign labor has been expended. This latter principle is one which, as we have maintained in previous issues, should affect our tariff more than it does. We are glad to see that it obtains more in the new tariff than it did in the old.

Just here it might be mentioned that the dry goods men of Toronto and Montreal have passed resolutions disapproving of the classification of brussels and tapestry. Here again we do not entirely agree with them, but a fuller explanation will be found in our carpet and curtain department.

Cloaks, mantles, etc., are in the same position as ready-made clothing explained above. A northern merchant writing to a Toronto daily says: Among the items in our entry was ladies' capes, sterling cost, £10 6s., equal fifty dollars, for duties; weight, 36 pounds, at 10c. per pound, and 20 per cent. on fifty dollars, which equals \$13.60. Under the new tariff, 32½ per cent. on fifty dollars equals \$16.25. Dress goods, sterling value, £56 2s. 10d., value for duty in dollars, \$273. The amount of duty collected under the old tariff, at 27½ per cent., would be \$75.07; under the new, at 30 per cent., it means \$81.90. The first example would seem to indicate that perhaps the ready-made clothing people may fare better under the new tariff than they expect. The paper referred to in speaking of this letter editorially, quotes another example where on an importation of \$4,000, the total difference in duty was 70 cents.

But it was in cottons that a most decided change has taken place. Last fall a drop of 5 per cent. took place in all lines of bleached and in the better numbers of unbleached. Now the changing of the duties has been made the occasion for a further reduction. The old duty on unbleached cottons was 1 cent per square yard and 15 per cent.; now it is 22½ per cent. The consequence is that these cottons have declined from 7 to 10 per cent., and that much benefit will fall to the consumer. The old duty on bleached cottons was 1 cent per square yard and 15 per cent., while now it is 25 per cent. This has caused the manufacturers to drop 7 per cent. on an average on all lines. This seems to prove that the cotton manufacturers have up to the present taken nearly full advantage of the tariff. That is what the tariff is for, of course, but what we object to is their doing it and then denying it—not directly of course, but indirectly.

The specific duties on sheetings, drills, ducks, cheesecloths, cotton, or canton flannels, unprinted, have been changed to a straight ad valorem duty of 30 per cent. Denims, drills, tickings, ginghams, plaids, flannelettes, cottonades, jeans, and all similar cotton goods have been reduced from 2c. per square yard and 15 per cent. to 30 per cent. straight. The prices on

colored cottons have not changed very much as yet. A few special numbers in linings have come down, and flannelettes are sure to come down this week; otherwise the manufacturers have made few changes. Prices are weak, however, and orders are being held in anticipation of better quotations. The change in colored goods cannot possibly amount to 5 per cent. on an average, although one number in linings has been dropped 123/2 per cent.

One line peculiarly affected by the tariff is printed cantons. All lines that cost less than 15 cents in the States will be lowered, and all that cost over that will be raised.

The only class of manufacturers who have done any genuine kicking are the manufacturers of cheap grades of woolens. They have sent a deputation to Ottawa and have stated their case very forcibly. They have also many sympathisers in the trade who freely express the opinion that unless their protection is increased, many of them will be forced to the wall.

Our Montreal correspondent writes as follows: "The question of the recent tariff changes has occupied a good deal of attention among the dry goods trade in Montreal since the Budget has been brought down, and there have been several meetings of the Dry Goods Association in regard to the matter. On the one hand there are the importers, whose principal sources of grievance are the new advanced duties on dress goods, those on carpets, and the change in the schedule on velveteens; and on the other there are the cotton manufacturers, who are put out because the duty has been reduced on cotton goods. The latter are, perhaps, making the strongest kick of all, but the importers also have sent several deputations to Ottawa, and re in hopes that their views will be met. They contend that under the old schedule of 221/2, 25, and 27 per cent, the average duty on imported dress goods was about 2634 per cent., and that therefore the increase to a uniform rate of 30 per cent., if it is confirmed, means an average increase of 314 per cent. They hold that the old basis was quite enough protection, and are in hopes that the views of the trade, both in Montreal and Toronto, urging a uniform duty of 25 per cent., will be granted.

The case of velveteens is another case which the Montreal importers have made a strong point with the Government. They hold that the new duty imposed is equivalent to an advance of 50 per cent. The old rate was 20 per cent., which has been increased to 30 per cent., or an increase of half of the old rate of duty. These they also want placed on a uniform schedule of 25 per cent., and point out that this is more protection than is needed. Velveteens are largely used by the poorer classes, and as they are not now made in Canada, and not likely to be for years to come, the rate they propose is held to be quite sufficient. The manufacture of velveteens is one of the most difficult things known to the trade, which the importers advance as another argument in support of their contention. Shawls are another grievance. Under the new tariff they are not classified. The wholesalers fear that unless this is done they may be classed either with all knitted or woolen goods, which are under rates of 35 and 321/2 per cent. respectively, and, to obviate this, want them put under per cent. rate also."

H. Beaton, a well-known London hatter, was standing on a step-ladder in the store last Wednesday when the support broke, and in the fall Mr. Beaton caught hold of the shelving, pulling about 40 feet of it down with him. A severe sprain of the shoulder was the injury received.