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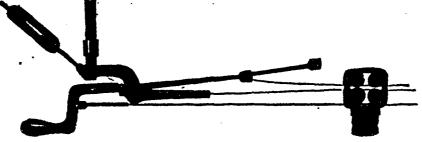
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Vol. II.

TORONTO, MAY, 1892.

No. 5.

#### THE DRY GOODS REVIEW

THE ORGAN OF THE CANADIAN

Dry Gnobs, Nats, Caps and Furs, Millinery and Clothing Trades.

Published Monthly by
THE DRY GOODS REVIEW CO.,

Toronto.

J. B. McLEAN, President. CHAS. MORRISON, Editor and Business Manager,

Address all communications to the Editor,

We beg to advise readers of a change in our premises, made last week. Our office and place of publication is now at No. 10 Front St. East, next door to the Board of Trade building. This removal, itself an improvement, enables us to add many other features that former limitations of space would not allow. Correspondents or visitors will please remember the change.

#### COLORED COTTON SYNDICATE.

HE two syndicates known as the Domin ion Cotton Mills Company and the Canadian Colored Cotton Mills Company, being controlled by the same body of men, are virtually one concern, all but in name, and are known to the trade simply as the Cotton Syndicate. Any Act of Parliament passed for the purpose of regulating combines can have no power over it, for the mills have been actually purchased; therefore it is nothing more nor less than a huge joint stock company. This Syndicate is probably the most powerful that has yet been organized in Canada, having to a very large extent the control of the whole dry goods trade of the country.

This, to say the least, is rather a dangerous power to have placed in the hands of a small body of men, putting them in a position to exact large profits from the purchasers of their goods, who will have to pay the price demanded or give up the

trade. They can boycott any wholesale house whenever they see fit to do so; they can fill orders more promptly when certain lines of goods are scarce for houses who are favorites, thereby benefitting immensely the trade of these houses, to the detriment of others probably just as enterprising but not so fortunate in their mode of keep-

ing in touch with the powers that be. They can drive entirely out of the trade any wholesale houses of limited means by refusing to give them credit sufficient for the requirements of their trade, thereby throwing all the trade into the hands of the large and wealthy houses.

Credit in the dry goods business has without doubt been too cheap in this country, and if the Cotton Syndicate exercises the power placed in its hands in this respect judiciously, it may accomplish an immense amount of good, but such a power used in an arbitrary manner can only do evil.

It would certainly be of advantage to the trade to have some men of very limited means driven out of it, men whose establishments are little better than offices, who give very small placing orders so that they may get samples to put on the road, from which they take orders, at a very small margin of profit, for goods they do not carry in stock, ordering from the mills after the goods are sold, trading in fact on the capital of the mills, who carry the stock for them.

Doubtless the Cotton Syndicate can produce goods at a paying profit cheaper than these goods could heretofore be produced without a profit, by running one mill entirely on one line of goods in place of manufacturing a variety of lines in one mill. Will a paying profit satisfy these men?

The question also arises: How is this large monopoly going to affect the operatives in its employ? And this question is just as serious a one as how will it affect the consumer by the price it chooses to put on the goods. The operatives will be completely at the mercy of the Syndicate as there are no other mills to employ them should they not get reasonable wages for their work. It would be useless for the operatives to strike, for the Syndicate in such a case would shut up the mills and starve them into submission.

Monopolies seem to be the order of the day on this continent. In the United States the distance between the poor man and the rich seems to be widening more and more every year, and is becoming the most important problem for the statesmen of that country to solve, a problem that may not be solved without bloodshed and a temporary state of anarchism, and here in this country we are apparently drifting into the monopoly system also.

It would be well for our Government and Parliament to be watchful in this matter. The general welfare of the people is their special charge, and although it is difficult to legislate to prevent the existence of large joint stock companies, nor perhaps prudent to attempt to do so, the tariff can be lowered whenever these monopolists overstep the mark and attempt to benefit themselves at the expense of the consumers.

The voters who enabled our legislators to increase the tariff to protect our struggling manufacturers from the onslaughts of foreign foes will uphold them in pulling down the tariff, if necessary, to protect the consumers from foes within our borders.

Meantime it is right and proper to give the Cotton Syndicate time to show its policy and not condemn it until it deserves condemnation.

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#### THE NEW INSOLVENCY ACT.

ASTY legislation makes endless litigation, so it is perhaps better for all concerned that the proposed Dominion Insolvent Act should be laid over for another session of Parliament to give the business men of the whole Dominion an opportunity of expressing their views upon it. With the exception of Acts relating to the tariff there is no other Act of Parliament more important to the mercantile community, or that should have embodied in it more of the common sense ideas of practical business men.

It was the business men of the Dominion who clamored for the repeal of the Insolvent Act of 1875, because they considered it failed in effecting the purpose for which it was passed, and as this Act is framed to a very considerable extent after the manner of, and in almost the same words, as the Act of 1875 it may perhaps prove as ineffectual in accomplishing its intended purpose.

The committee appointed by the Toronto Board of Trade to frame this Act was composed of representatives of the wholesale trade and professional men, the former being the majority and the latter the minority. The retail trade does not appear to have been represented at all, although its interests are largely conserved in this matter.

After perusing the bill almost any ordinary layman will come to the conclusion that the professional minority had more to do with the language in which it is clothed than the lay majority. In this case the tail seems to have wagged the dog. The shell is apparently much larger than the kernel, and if passed in its present shape may prove a very hard nut to grack.

In this last decade of this progressive nineteenth century, it is about time that our Acts of Parliament should be written in language so plain that he who runs may read, without being fenced around with such an amount of legal verbosity in which the true meaning is so obscurely hid, that it puzzles not only the average layman but even our best lawyers and judges to find it.

The main features of this Act are in the right direction. Creditors have power to attach the property of insolvent debtors who refuse to assign; unjust preferences are prohibited; provision is made for the equal distribution of the assets hmong the creditors, and provision is also made for the discharge of insolvents. There are to be no official assignees, but, except in counties or districts containing cities with a population of more than 20,000 the sheriff of the county or district (and in the Province of Quebec the prothonotary) is to be a guardian, and in counties and districts where there is a city of over 20,000 the Board of Trade is to appoint a guardian to take charge of the insolvent estates and call meetings of creditors, and at such meetings liquidators are to be appointed by the creditors. These provisions are apparently all right, but they might have been written down in a more concise form.

Some one once said that he never saw an Act of Parliament that a coach and four could not be driven through it. It this Act is not shortened a railroad train may be easily driven through it. The fewer words used to express a meaning the less chance there will be for litigation.

The placing of a number of business men on a committee to frame an Act of Parliament such as this is, however, a move in the right direction, and a more general expression of opinion from business men, both small and great, may have the effect of producing a shorter and more easily interpreted bill that will fill the bill more effectually.

#### THE DRY GOODS REVIEW.

HEAD OFFICE- 10 Front Street East, Toronto.

MONTREAL OFFICE -115 St. Francois Navier Street-A. J. Ritchie, managei.

NEW YORK OFFICE Room 105, Times Building Roy V. Somerville, manager.

EUROPEAN BRANCH Canadian Government offices, 17 Victoria Street, London, S. W.-R. Hargreaves, manager.

#### THE TRADE IN MONTREAL.

(By Our Own Correspondent.)

There has been an active demand in the dry goods trade since our last report. Buying has been slack during the last few days, however, but all lines are very firm, and a marked improvement is noted in remittances, which are better than for some time. In the store trade there has been a fair demand for staple lines of prints and ginghams and a moderate business in fair tissues. Business in woollens and worsted dress fabrics is better than a year ago, and a continued fair demand is reported. A very light printed silk has met with much favor, and will no doubt he largely worn. Wool dress suitings are much worn. They are distinguished from dress goods proper by the styles and fabrics that are very defined in all respects. They are made prominent by the introduction of mohair and novelty yarns; also bourbette and knickerbocker effects distributed at regular and irregular intervals, in fabrics made from coarse worsted wool and camelshair, or these textiles mixed with real worsteds. These offerings are very numerous, and being both serviceable and stylish, are expected to be largely worn during this and the fall seasons. The spring goods have all arrived and orders have all been filled. A few travelers are still out, and report a fair sorting-up trade.

#### TRADE PROSPECTS.

The dry goods trade generally for the past two weeks has been dull owing to the backward state of the weather and to the fact that quite a number of travellers had come in to take out their fall samples. The prospects for further sorting-orders are, however, believed to be good as the weather appears to be settled now, consequently retailers will want more stuff soon. So far very little has been done in placing orders for the fall trade. The cotton syndicate has shewn no disposition to make any further advance than that previously announced. Wholesale houses have not as yet benefited by that advance, but in the new deliveries on and after June 1st they will have to get it in every case. One of the striking features of the month's business has been the sharp revival in the ribbon trade. Ribbons in desirable lines have been in great demand, so much to that wholesale houses find it exceedingly difficult to get orders filled. There seems to be divergent opinions as to money. Some houses complain that there is a marked scarcity of money in circulation, and retailers in several country places report that they cannot get those of their customers who are farmers to settle their long outstanding accounts. On the other hand several houses state that they have every reason to feel gratified at the way in which payments have been met. One house reports that for the week ending May 14th their payments were twenty-five per cent. better than the corresponding week of last year. When it is considered that, according to the bulletin of the Ontario Department of Agriculture, there are still in the barns of farmers throughout the province two-thirds of last year's wheat crop, this increase in payments is, to say the least, remarkable. What would have been the result if farmers had adopted common sense methods and sold their wheat when they could have obtained a paying price for it? There would have been an abundance of money in circulation and business would have been booming. It is a shame that the whole business of the country should be almost stagnated by the avariciousness of the farming community. The loss to themselves and to the trade of the country by thus holding on to their wheat for fancy prices that never come must be very great. It is perhaps an absurd proposition to put forward but, for the benefit of all concerned, we think it would be a wise action on the part of the government to exact a tax on all produce in the hands of farmers, after allowing them a reasonable time in which to dispose of it. Something of the kind is required to bring them to their senses. Taking everything into consideration it is a matter for congratulation that there are fewer failures than last year at this time and that none are of an exceedingly bad nature.

## KNOX, MORGAN & CO.,

## Wholesale Dry Goods Importers,

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ONTARIO.

#### FALL STAPLES.

Travellers are now on the Road, with full lines of the best productions of Canadian mills for Fall, 1892.

TWEEDS,
TOP SHIRTS,
SHIRTS and DRAWERS.

FLANNELS, FLANNELETTES, HOSIERY and GLOVES.

#### TWEED DRESS GOODS.

Our values and styles in Canadian Woollens for the coming season, will excel all previous showings.

Merchants will find it to their interest to look through our samples before placing orders.

Our Range is second to none in the Dominion.

We are clearing some lines of Fancy Dress Goods at sacrifice prices.

SEND FOR SAMPLES AT ONCE.

#### FALL DRESS GOODS.

Buyers for the wholesale houses are returning from making their purchases of fall goods in the British markets. In dress goods it is evident that fancy tweed effects in a little darker colors will be the principal feature for the fall trade. In view of the fact that a lot of domestic tweeds of superior quality, principally in light colors, are being sold considerable care has now to be exercised in regard to the supplies of the imported article In England and the United States Bedford cords have been, and will continue, very popular but in Canada the demand for them has been so unsettled, except per haps in fawns and blacks, that supplies for the fall will be limited. Serges and repps, it is expected, will be in good demand. For the spring season there was not the demand for Henriettas that was ex pected but as there is nothing like them for the country trade purchases have been liberally made of these goods. There are, of course, the usual staple articles for which there is always more or less demand.

#### CREDITORS' PREFERENCES.

An important decision was given by Chancellor Boyd, at Os goode Hall, Toronto, some days ago in the case of Barber v. Brock. This was an action brought by the assignee of the estate of Jewell & Duff, Pembroke, Ont., to recover the book debts and bills receivable of the insolvent firm which had been assigned in February, 1891, to W. R. Brock & Co. as security for their account, the assignment for the benefit of the creditors having been made to Mr. Barber in October, 1891. After hearing the evidence and the addresses of counsel the Chancellor dismissed the action because there was no knowledge on the part of the defendants of Jewell & Duff's insolvency at the time the security was given, and that it was also under pressure brought to bear upon them by the agent of the defendants. This case is somewhat similar to cases previously decided by the courts, such as Johnson v. Hope, and Molson's Bank v Halter.

#### JUDGMENT AS A BUSINESS FACTOR.

It is always well for a man in business to cultivate a capacity to look at everyday events from a practical and thoroughly sound standpoint. A lack of good judgment is in all cases bound to bring about disaster and failure. There are many men to-day who would have been examples of successful business men if they had possessed to any degree a capacity to look matters squarely in the face, and consequently been endowed with an ordinary share of sound judgment. One mistake in a business has many times caused its wreck. Yet there are many men to-day who pay very little attention to trivial things, and are consequently the victims of errors of judgment. Sound judgment is not alone required in dealing with the customer across the counter, but it is also a considerable factor in buying and in selling. It is, an old story that a thing well bought is half sold, and in this matter of buying, the man who is influenced solely by sound judgment very rarely commits an error, whereas the man who has no reliance upon himself and who is not possessed of man who has no reliance upon himself and who is not possessed of that happy faculty of clearly examining all the conditions which bear upon the situation, is apt to fall into errors which might result in loss, if not in bankruptcy. Carelessness is responsible for as many failures as almost anything else. To judge correctly the merchant must be well informed. He must have a capacity to take in at a glance all the bearings of the situation, and he can only do this by commencing early in life and thoroughly weighing over the various causes and effects which are daily brought to his attention. The merchant who cultivates good judgment will always have a better chance of success than one who neglects it.

#### OBITUARY.

Mr. Nathan Jones, the oldest merchant in Belleville, Ont., and one of the most esteemed residents of the city, died on April 23rd after an illness of about fifteen months duration. Mr. Jones was born at Mount Vernon. New Hampshire, January 12, 1816, and came to Belleville in 1831. For several years he was employed in the store of the Hon. Billa Flint, but in 1847 he started business on his own account, and successfully conducted his establishment until incapacitated by illness. Deceased was a prominent member of the Methodist church, and for many years served as organist and choirmaster without salary. His wile, five daughters and two sons are left to mourn their loss.

#### "THE HONEST FARMER."

BY ONE WHO KNOWS HIM.

He honest farmer, the yeoman of the country, the backbone of the country, the horny handed son of toil. These are the names by which he is known to politicians stumping for votes; to lightning rod men and shoddy peddlers vending their wates; to insurance agents canvassing for policies, and in fact to every one who has an object in taffying the cultivator of the soil.

The country merchant who has dealings with him every day in the year and who knows him best of all, is strangely reticent on the subject when behind his own counter, but when far from home has been known to indulge in a horse laugh and gaze in astonishment at the user of such appellations.

That there are some honest men among the farmers no one who knows anything of them can deny; there are some who in that respect are a credit to the country, but they are in such a small minority that their light shines all the brighter in the surrounding darkness. The term "honest farmer," when applied to the farming community by those who have no axe to grind in the matter, is supposed to mean the reverse of the literal interpretation of the words.

The way that the honest farmer victimizes the country storekeeper is simply fearful to behold. The heathen Chinee can't hold a candle to him. His best and rosiest apples somehow nearly always get to the top of the bag; the butter his wife and daughters make is well salted to make it keep and make it weigh, with two pounds or so of brine at the bottom of the keg to prevent it tasting of the wood. The eggs gathered in the harvest fields are too highly flavored for use on the farm so they are traded for groceries and dry goods; the choicest potatoes are sold to the cash buyer for export, the small ones and the scabby ones are swapped for goods, and should the unfortunate merchant want a load of hay for his horse the driver is frequently weighed with the hay. He has been known to sell lead at 10 cents per lb. inside of a turkey, and harrow teeth at 7 cents per lb. in the throat of a hog. He believes in buying in the cheapest and selling in the dearest market; nothing wrong about that provided the stuff he sells is of the right quality, but he usually gets the highest market price from the country storekeeper for rubbish that the cash buyer won't touch, and the storekeeper is liable to lose his custom if there should happen to be any sand in the currants or if the dress is not fast colors that he has bartered for the truck.

He trains up his family to follow in the footsteps of their illustrious ancestor so that when they have homes of their own they may be worthy of the name of "honest farmer." A sample of their training may be seen during the raspberry season when the wives, daughters, and small boys go berrying. The average weight of a pail of raspberries is about 15 lbs., but many of them reach the store weighing 19 or 20 lbs., having been doctored with water in the ditch near the berry patch. These pails of berries can often be seen on express trains coming to the city in a state of ferment, frothing at the mouth as if mad at the treatment they had received, but quite good enough in the honest farmer's estimation to be made into jam for the city folks to eat.

He has been so pampered, petted, and stattered by politicians and others who wish to make use of him for their own selfish ends, that he believes himself to be not only the mainstay of the country but almost the only honest individual in the country. There is no disnonesty in his estimation in plundering those, who he believes would plunder him if they had the chance. Every combination of merchants, manufacturers and others is, according to his ideas, organized for the express purpose of plundering him, so he forms a combine of his own and petitions parliament to pass laws prohibiting all but the honest farmer from forming combinations.

Some years ago he thought he had sufficient business ability to run a combine that would do away with the middleman altogether, and open up a direct trade between the farmer and the importer, exporter or manufacturer, so he organized the Grange, and for a short time he was known as the Granger He withdrew his trade from respectable merchants who gave him a dollar's worth of tea or other commodities for a dollar, and paid the silvery-tongued adventurer a dollar for 80 or 90 cents worth. His eyes were gradually opened through his pocket; it was a slow process, but time will accomplish almost anything, even open the eyes of a Granger. He renounced the name of Granger and once more assumed that of the "honest farmer," and bestowed his patronage again on the store-keeper ne dealt with before he became a Granger.

Lately he seems to have forgotten his sad experience as a Granger and has allowed some fakirs to spring a new idea on him by making him a Patron of Industry. His fertile brain was according to the Egyptians who for so many years had been spoiling him. Why not make the storekeepers who have been living on the fat of the land at his expense the hewers of wood and drawers of water for the honest farmer, and use their brains, their energy, their judgment and their capital to supply every article of commerce required, and give them as compensation a percentage on cost price large enough to buy one suit of clothes and one pair of boots a year, and keep the pot boiling without any pudding in it.

So the Patrons of Industry is sweeping like a vast wave over the whole Dominion, carrying the honest farmer on its crest, to leave him stranded bye and bye on similar shoals to those on which the Grange left him.

Bogus invoices, bankrupt Patron stores, and a peremptory demand for settlement of all outstanding accounts by solvent merchants, will soon put an end to the bright dream of the Patron of Industry, and show him up in the eyes of sensible people as the biggest fool and most unprincipled knave among the many classes of inhabitants of the Dominion.

#### A PERPLEXING QUESTION.

Business competition has become so keen that men now-a-days are forced, much against their judgment, to adopt measures for protecting their interests that they had never dreamt of.. It is revolting to the nature of an honorable man to be obliged to descend to tricky devices to catch customers but what is he to do? He cannot tamely submit to have his trade prospects blighted by unscrupulous rivals, whose idea of business ethics is covered by the stereotyped phrase "each man for himself and the devil for us all." Preachers delight in denouncing from the pulpit tradesmen whom they charge with resorting to lying and cheating in the conduct of their business. We once heard a reverend gentleman declare from the pulpit that dry goods men every week from Monday morning to Saturday night did nothing but lie to their customers. They sold old-fashioned goeds for the newest out, very often charging a price out of all proportion to their value. The evil was not confined to the proprietor but spread over the whole establishment carrying death and destruction to business morality with it. That was a severe and exaggerated way of putting it. There is a happy medium in everything. It is not necessary and would be exceedingly imprudent for a merchant to wilfully lie because sooner or later it would be found out and the injury to his business would be irreparable. But it would be just as imprudent for him to take every customer into his confidence and tell him or her how long a certain line of goods had been lying on his shelves He would be laughed at for his simplicity or rather idiocy. If a direct question were asked in regard to a specific article we believe it would be in the interest of the merchant to give an honest answer but if no question is asked and the customer appears pleased with the purchase where does the moral evil come in? In the interest of business morality it is perhaps right and proper that truth should prevail at all times but the question arises what should constitute truth in business dealings.

#### CORRESPONDENCE.

We solicit letters from our readers on business topics. A practical merchant's views are always of great value to others in the same business, and we should be pleased to have our paper made the medium of exchanging such opinions and experiences.

Subscription to THE DRY GOODS REVIEW, \$1.00 per year.

#### THE PATRONS OF INDUSTRY.

HE gullibility of some people is simply astounding. The Patrons of Industry swallow without question the wildest and most exaggerated statements and the most fulsome praise that flow so readily from the lips of their paid lecturers and thereby make themselves the laughing stock of the country. They talk of other men combining to rob and plunder the farmer forgetting there is such a thing as "the pot calling the kettle black," Is the organization of the Patrons of Industry not a giant monopoly with the object of robbing the retailer of his just profits? Of course it is. Every retailer knows in his heart that he cannot sell his goods at 12 1/2 per cent, advance on wholesale price and make a living profit, even if he should be in a position to pay cash for all the goods he buys. And there is the further disadvantage in the fact that he must pay the full current market price for the Patron's produce which he is bound to take in payment of the goods as per the agreement entered into with the Patrons. If the Patron merchant intends to deal honestly with his customers and live up to the strict letter of the agreement he is bound in the natural order of things to come out a loser. This could ultimately result in only one thing, viz : An assignment and another bankrupt stock thrown upon the market to the detriment of the legitimate trade of the locality. But do the Patron merchants deal honestly with their customers? We know for a fact that some of them have asked wholesale merchants to put on 20 per cent. advance on their invoices, which would give them 321/2 per cent. profit instead of 121/2. We are not assuming that this device is resorted to generally, but it has been done. We are also informed that a printer was approached in a western town not long ago and asked to print blank forms of invoices of some wholesale houses. There could only be one object in such a request-to copy the original invoice with whatever percentage added that should strike the fancy of the Patron merchant. Well may the Patrons of Industry exclaim: "What fools we mortals be." There are other ways and means of getting even with the Patrons, and it stands to reason that everything will be done to take advantage of them. Sensible people are getting hearthly sick of the senseless twaddle persistently dunned in their ears about the wrongs of the "honest farmer," and are gauging him for what he really is -a mean, selfish, avaricious humbug. There are exceptions to every rule, of course, and there are farmers who despise the methods adopted by the generality of their class just as thoroughly as the rest of the community, and refuse absolutely to join any of their takes. And it is said that this independent section is rapidly gaining in numbers, from which it is evident that the Patron of Industry fake will very soon meet with the same fate as its predecessor, the Grange.

#### UNWISE CLERKS.

Personal feelings should not enter into the business actions of a clerk. A certain customer may succeed in making herself well disliked, but that does not give the clerk license to treat her with neglect or rudeness. You are engaged to sell goods, and likes and dislikes do not enter into the question. When a personal customer comes in it is the clerk's place, if busy, to call another salesman and transfer his customer so as to wait on the old patron. Never ask the latter to wait until you are through. Shoppers are generally too impatient to wait on your convenience; they expect to be waited on at once. One of the meanest acts of a clerk is to try and take an old customer from a fellow clerk. For the sake of getting credit for the sales, they will sometimes condescend to do very small acts, but in the end a straightforward line of conduct toward employer and clerks pays. When a customer cannot be suited and asks what other store keeps the same goods, it will be well to direct her only where the prices are much higher. It would not be business to send a customer to a store of the same standing and prices, yet, for the sake of diplomacy, do not refuse her an answer.-Ex.

## JOHN F. POWER,

Freight and Forwarding Agent,

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Goods examined, packed, shipped, etc., at the lowest possible rates, and which will be found to be considerably below those now charged by other firms. Large packing floors, hydraulic machinery, telephones to all Depots and Docks, also to Northern towns.

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AGENCY IN CANADA:

L. Trotter, 13 St. John Street, Montreal.



#### MEN OF THE TIMES.

#### SIDNEY F. MCKINNON.

(OtB. P. McKinnon & Co , Toronto )

I sor men's judgments are a parcel of their fortunes.

HARROTHALL

An ing men who have made a name for themselves in Canadian business circles it would be difficult to find one who from force of character, sound judgment and keen intelligence has acquired such a commanding position as Mr. Sidney Finley McKinnon, sole member of the well known wholesale millinery house of S. F. McKinnon & Co., Toronto. Mr. McKinnon is a Canadian by birth and is a true type of the men who have helped to place their native land in the proud position she holds in the world of commerce. He was born in the county of Halton, Ont., and in 1860 commenced his business

career in a general store in the village of Georgetown where he remained for some years. He then went to Chicago and accepted a position in a large retail dry goods store. He returned to Canada in 1867 and started in business for himselfin Wingham, Huron county, as a general storekeeper. Shortly afterwards he sold out and returned to Georgetown continuing in the general store business. He was prospering well when in 1872 his premises were completely destroyed by fire. He then came to Toronto and entered into partnership with James Brayley & William H. Ash, wholesale millinery importers, the style of the firm being Brayley, Ash & McKinnon. About a year afterwards the firm failed. A compromise was, however, effected and the firm was dissolved. The business was continued by Messrs. Brayley & Mckinnon and later Mr. McKinnon started on his own account in one of the upper flats of the Iron Block on Front street. His next step was

to take into partnership Messrs. W. C. Proctor & Dugald McCall and remove to larger premises on the same street. Five years afterwards Mr. McCall withdrew, and for four years more the business was carried on under the style of McKinnon, Proctor & Co., when the partnership was dissolved. Since then Mr. McKinnon has had no one associated with him in business, and almost unparalleled success has crowned his efforts.

Mr. McKinnon is an extremely able and sagacious man of business and conducts the affairs of his extensive establishment in such a way as to place the business upon the most solid basis of prosperity. He is possessed of spiendul executive ability and all the essential characteristics that tend to success in life. He is in the highest sense of the term an honorable man. This was most strikingly exemplified in connection with the failure of the firm of Brayley, Ash

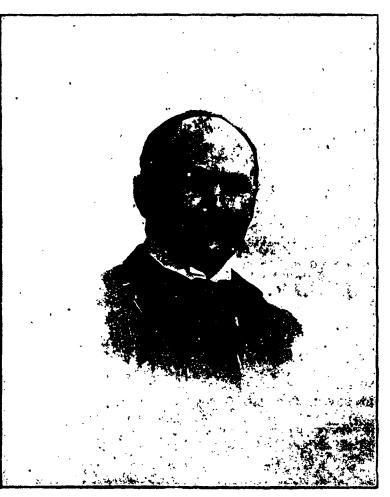
& McKinnon. Although a satisfactory compromise to all concerned was effected, Mr. McKinnon with an object in view which stamped him as a man of indomitable will and possessed of a keen sense of honor put his shoulders to the wheel, and at the end of fourteen years paid one half the loss sustained by his creditors at the time of the failure. This display of business honor was so unusual that the creditors marked their sense of it by presenting Mr. McKinnon with a solid silver service of plate, which the recipient justly values as one of the greatest compliments that could have been paid him.

Besides controlling his large millinery business he is prominently identified with other important concerns. He is President & the McKinnon, Dash, and Hardware Company, of Buffalo, N. Y., which ranks second of its kind in the United States; President of the Ireland National Food Company, of Toronto; President of the Ganada Paint Company, of Montreal; President of the Widdifield Electric Brake Company, of Toronto, vice-president of the Manufacturers' Life and Accident Insurance Company; a director of the Traders'

Bank, of the Toronto Electric Light Company; of the Fire Insurance Exchange, and of the Dominion Sate Deposit Warehousing and Loan Company, of Toronto. He had been for years a member of the council of the Toronto Board of Trade and at the last annual meeting, in a triangular contest, was elected second Vice-President by a hand-some majority.

Mr. McKinnon owing to the heavy responsibilities devolving upon him in business matters has not sought for political honors, but he holds such a prominent position in the party to which he has linked himself that his early advent in the arena of politics is not one of the improbabilities. He is still a frequent visitor to the British markets where his many admirable qualities have made him universally esteemed.

The warzhouse is situated at 16 and 18 Wellington street west, consisting of six flats, and is a handsome, commodious, and well lighted building. It has allthemodern facilities for the convenience of buy-



SIDNEY F. MCKINNON.

ers and for the prompt despatch of business. Mr. McKinnon knowing full well the advantage of surrounding himself with all the adjuncts that are essential to success has a staff of employes that do credit to his shrewdness and soundness of judgment in this respect. The result is that the volume of business of S. F. McKinnon & Co., stands second to none in the Dominion.

It may be mentioned that besides millinery proper, the cloak department of the business is popularly known throughout Canada and the immense proportions to which it has attained is due chiefly to the fact that Mr. McKinnon gives it his personal attention.

Some idea of the extent of the business of this house can be gleaned from the fact that they employ from twelve to fifteen travellers thus bringing their stock before, and doing business with, all the leading merchants not only in Ontario but in Quebec, the Mantime Provinces, Northwest Territories and British Columbia.

#### Assorting Goods for

Challies, Printed Delaines, Cashmere, Black and Coloured Surahs, Black and Coloured Failles, Coloured Sateens, Black Peau de Soie, Fancy Tinsel Silks, Victoria Lawns, Lencs, Ladies' Cashmere Hosiery, Fast Black Cotton Hosiery, Ribbed Cotton Vests, Lisle, Taffeta, and Silk Gloves, Ladies' Circulars.

MEN'S FURNISHINGS Novelties in Derby and Four-in-Hand Scarfs, full range of Black Scarfs. English Collars in various heights. Summer Vests and Coats. Waterproof Coats, Umbrellas.

MERCHANT TAILORS' STOCK constantly replenished with new goods.

#### WYLD, GRASETT & DARLING.



### SALEABLE and RELIABLE

You can safely recommend the V make. We manufacture a full line of Men's and Boys' Suspenders, Shoulder Braces, etc., using a fine line of Web, which is handled by no other maker in Canada. Also Ladies' Belts, Hose Supporters and Garters, and we sell the famous Duplex Spiral Spring Ventilated Garters and Armlets,

Try our goods once and you will want them again.

### C. N. VROOM,

ST. STEPHEN, N. B.

#### THE MONTH'S BUSINESS TROUBLES.

J. CAMPBELL, dry goods and clothing, Brighton, Ont., assigned in trust.

Miss Annie Stevens, millinery, Toronto, offering to compromise. Bissonette & Co., men's furnishings, Montreal, assigned. Mrs. R. E. Kirkpatrick, millinery, Parrsboro, N.S., assigned.

Kedey & Co., dry goods, St. John N. B., assigned. McLean & Stewart, clothing, Victoria, B. C., advertising business for sale by tender.

Miss A. Kinsella, millinery, Levis, Que., assigned. L. H. Boisteau & Co, wholesale dry goods, Montreal, selling out stock by auction.

G. F. Hickok, merchant tailor, Toronto, assigned in trust. Western Woollen Mills Co., St. Beniface, Man., assigned.
B. R. Heaslip, dry goods, Port Hope, Ont., assigned in trust.
Thomas Brownlow, drygoods and clothing, Winnipeg, assigned.
Lepine Bros., men's furnishings, Halifax, N.S., stock-in-trade and book debts advertised for sale by tender.
R. H. Langille, tailor, Springhill, N.S., assigned.

CHANGES.

CHANGES.

J. F. Glanville & Co., clothing and men's furnishings, Calgary, N.W.T., dissolved; Glanville & Robertson continue.

Gareau, Marchand & Co., dry goods, Montreal, dissolved.

Doull & Gibson, wholesale clothing and men's furnishings, Halifax, N.S., co-partnership registered Francis H. Doull, Wm. M. Doull and Wm. H. Gibson.

James McPherson, dry goods, Halifax, N.S.; W. B. Freeman admitted a partner; style now McPherson & Freeman John T. Pieire, tailor and dyer, Victoria, B.C.; T. W. Pieire admitted, style J. T. & T. W. Pieire.

Folk & Bentson, clothing, etc., Winnipeg, Man., dissolved.

C. G. Glass & Co., clothing, Montreal, dissolved.

Miss Gordon, millinery, Montreal, out of business.

McPhee & Cook, tailors, Brudgewater, N.S., dissolved, Henry S.

McPhee & Cook, tailors, Bridgewater, N.S., dissolved, Henry S. Cook continues.

Thos. Thompson & Son, dry goods and clothing, Toronto, dissolved; Thos. Thompson retires, business continued by Boyce Thompson & Thos. C. Thompson, style unchanged.

LOSSES BY FIRE, ETC. S. Sauder & Co., clothing, Berlin, Ont., stock damaged. Wm. Miller, merchant tailor, Omemee, Ont., burnt out.

## W. Wingate & Johnston,

General Shipping, Forwarding and Insurance Agents, Packers, etc.

17 and 18 Aldersgate St., and

12 Falcon Avenue..

LONDON, E. C.

#### European Agents of the

Lehigh Valley Railroad Co., and Immediate Transportation Co., Ltd.

Average time, London to most parts of Canada, 15 days, by new fast line of direct steamers, London to New York and London to Boston,

At Special Low Rates of Freight.

Average Time, New York to Toronto and Montreal, 3 days.

This firm have a large building specially designed inside for the convenience of Canadian and other buyers. Sample rooms, writing and reading rooms, and also Banking rooms-at disposal of all clients.

Offices can be Rented by the Year.

#### COMMERCIAL IMPERIAL FEDERATION.

THE London (Eng.) Times, in a leading article commenting on the resolution of Mr. McNeill, adopted in the Dominion House of Commons on April 25th, to the effect that when the Par liament of Great Britain admits Canadian products to the British market on more favorable terms than it grants to foreign produc's, Canada will be prepared to extend corresponding advantages of reduction of duties to British manufactured goods, says :- An important motion was carried yesterday in the House of Commons at Ottawa, pledging the Canadian Doninion to reduce the duties now levied on British manufactured goods as soon as the Imperial Parliament "admits Canadian products to the British market on terms more favorable than it grants to foreign products." The Government supported the resolution, which was moved by Mr. McNeill, on the ground that it "was a message of good will to the mother land," and their spokesman, Mr. Foster, predicted that "the obstacles at present in the way would eventually be overcome and a great inter-Imperial union effected, which would enable the British Empire to withstand the tariffs of the entire world." The Opposition put forward an amendment, which Sir John Thompson, the Ministerial leader, treated as a subterfuge in view of the Liberal policy of discrimination against the mother country, and which is, on the face of it, hollow and unmeaning. To demand that Canadian goods should be admitted free into the United Kingdom is a mere rhetorical phrase, for we tax no Canadian products except spirits, and Canadian whiskey is not likely to compete successfully with Scotch or Irish in the home market. At the same time, these Canadian free-traders would retain the right of levying duties on British products. The amendment was rejected and the motion adopted, on a strict party vote, by a majority of 98 against 64. The event is not without significance. For the first time since the great self-governing Colonies have begun to develop a protectionist policy, we have had a distinct and formal offer of an interchange of advantages between the parent and the daughter nations which might conceivably form the basis of an Imperial Customs Union. In dealing with the proposals for an arrangement tending towards that kind of union, such as Mr. Howard Vincent brought forward a few weeks ago in the debate on the address, we have more than once pointed out that in the absence of any proof of a desire on the part of the principal Colonies to enter into serious relations of reciprocity it was impossible to discuss the subject to any good purpose. We are bound, in fairness, to take note of the fact that the Parliament of the Canadian Dominion has made an offer which if backed by the other leading colonies of Australasia and South Africa, would be deserving, at any rate, of careful consideration.

We have not disguised our opinion that if the Colonies, as a whole, and without arriere pensee, were prepared to enter into a Customs Union with the mother country on mutually advantageous terms, there would be a strong body of public opinion in favor of meeting the offer, if possible, even at the cost of some departure from the rigorous acctrines of free trade. Those doctrines were founded on the principles of political economy as it was understood when Mr. Mill's authority stood at its highest point, and when Mr. Cobden's theories of laisser faire were regarded as the ripest fruit of statesmanship. But in these days laisser faire has come to be a phrase of reproach, even professors of the "dismal science" itself pooh-pooh the teachings of Adam Smith and his school, while Parliamentary legislation and the popular cries of both parties set at naught the standard of supply and demand. In these circumstances it would be mere pedantry to insist on applying to our fiscal policy rules we enforce nowhere else. Expediency must be the measure of right in questions of imports and exports as in other things. It is certain that for the consumer generally absolute free trade is the best, but it is not certain that the interest of the consumer, as such, is the only thing that ought to be considered. If, by not too great a departure from the strict lines of free trade, it were possible to bind the great self-governing Colonies in close, and permanent commer-

cial alliance with the mother country, securing not only a vast reserve of political strength, but the command of large and rapidly growing markets, it would probably be thought well worth while to incur some sacrifice. When nations like the United States, Russia and France are strengthening their exclusive systems against us, and when Central Europe is involved in a network of commercial treaties, it is not pleasant to contemplate the possibility that, under protective tariffs of increasing stringency, our Colonial trade may slip from us and the political allegiance of our Colonial fellow-subjects may be gradually broken down.

We hail, therefore, the action of the Dominion Parliament & a most encouraging sign of loyalty and good will, but we cannot pretend to ignore the immense difficulties that have to be faced if the question comes to be seriously raised. In the first place, though Canada is a most important Colony, we could not for a moment think of establishing a differential tariff for the advantage of the Canadians alone. Were Ganada to be joined by the colonies of Australasia and South Africa in opening the Colonial markets freely to British goods, there would be a substantial basis for negotiation. But trade advantages, however liberal, even if a strict party vote gave a sufficient assurance of finality, would not, when offered by a single Colony, justify British statesmen in proposing to lay duties on food supplies and raw material, at present untaxed, coming from foreign countries. For that is what the Canadian proposal comes We cannot give the Colonies-setting aside our dependencies in the East and the West Indies-"more favorable terms" than we grant to foreign countries except by laying new burdens on the products of the latter which compete with those of Canada, Australasia and South Africa. But what are those products? Bread stuffs, meat supplies, wool, timber, hides. These have been long free from taxation in this country, and it would be a serious undertaking to frame a new tariff which would lay imposts on Norwegian timber to give an advantage to Canada, on wool and hides from South Africa for the benefit of the sheep farmers and cattle owners of New South Wales and Queensland and the Cape, on wheat from the United States and Russia to protect the growers of South Australia and Manitoba. We have no tax in existence of which we can relieve the Colonies which practically do not produce tea or tobacco, except it be the wine duty, which would affect only a comparatively small interest in South Africa and Australia. Many practical men are now convinced that it was a mistake when Mr. Lowe abandoned the shilling duty on corn, which nobody felt, in preference to the niceties of economical symmetry. That duty, if it still existed, might be waived in favor of Colonial grain producers. As matters stand, we should have to undertake a task hardly less formidable than that of the framers of the new European tariffs. Until we see much more clearly than at present what the Colonies are willing to do and how far they are agreed, we cannot reopen a question so long closed at the risk of incalculable disturbance to trade. If, however, there is a disposition on the part of the Colonists to move in the direction indicated, the lead given by Canada may be widely followed and may possibly create a new situation altogether.

#### POINTS FOR WINDOW DRESSERS.

Do not neglect your store windows.

People will judge your whole establishment by their appearance. Arrange your window displays artistically if you can, but by all means make them striking in appearance.

Remember you may make a window so superlatively harmonious in arrangement and color as to cause it to escape general notice.

The best display will not last all season.

If passers by become familiar with your window arrangement

they will cease looking at it.

Frequent changes are necessary.

Before one arrangement has become common to the eye, re-

place it with another.

Put only such goods in the window as are for sale.

To do otherwise is to deceive the public and lose custom.

Do not try to put too much in a window at once.

You can make at least a hundred changes a year if you will, and that will enable you to exhibit much, even if but a little at a time be shown.

Remember a window, properly used, will add much to your bank balance annually.—St. Louis Dry Goods Reporter.

#### AN EXTRAORDINARY CASE.

N action that caused the keenest interest in Toronto business circles has just been tried in the County Court, Toronto. It was a suit at the instance of Alexander & Anderson, wholesale dry goods merchants, Toronto, to recover a sum of money from W. Campbell, general merchant, Tweed, Ont., which the defendant alleged he had already met. The peculiar features of the case consisted in the evident false swearing and fraudulent intent on one side or the other. A brief review of the case will be interesting. Over a year ago the defendant, opened an account with the plaintiffs and being not unfavorably known by other wholesale houses of the city, the firm had no hesitation in doing business with him, and until last November had no cause to regret it. Campbell was in the habit of paying sums on account, never, however, cleaning the slate entirely. On the 31st of October last he paid \$150 on account, for which he received a receipt. Again on the 24th of November he came to Toronto and paid a further sum of \$150, for which he also received a receipt. There still being a balance due of \$104 and interest, Alexander & Anderson wrote to him requesting a settlement and were astonished to receive a reply stating that he did not owe them anything, and in fact had already overpaid his account by some \$50, and looked to the firm to credit him with that amount, together with \$13 charged for some goods he had not received. Confident that Campbell was mistaken, Alexander & Anderson wrote to inquire where and when he had paid the money, and what had become of the receipt, to which he replied that he had himself paid the firm \$150 on the 24th of November, which the firm admitted, and that a clerk of his named Duncan Morrison had paid a like amount on the 4th of the same month, in Toronto, for which he had received a receipt signed by Mr. Miln, the bookkeeper of the firm. To substantiate his statement Campbell produced a receipt for \$150, dated the 4th of November and signed by Miln, but that of the 24th he did not produce, stating that it had been unfortunately destroyed, which subsequently was alleged to have happened during a fire next door in the beginning of February last. Miln declared positively he had not given any receipt of the kind on the 4th, that he had never even seen Morrison, and that the only receipt he had ever given was one to Campbell himself on the 24th. It vill thus be seen that the case then rested between Morrison and Miln, with the odds in favor of Morrison, who produced Miln's receipt, which could only be met by a flat denial. Alexander & Anderson early in January issued a writ against Campbell, claiming \$104 and interest, and pronouncing the receipt of the 4th to be a forgery. Campbell replied by a counter action to recover \$50 odd overpaid on his account and the \$13 overcharge. When the case came on for trial Morrison declared that on November 4th he did not meet anybody in Toronto whom he knew. He remained over night and next day the only person he met whom he knew was a man by the familiar name of Smith, and on being pressed for his first name he gave the equally familiar " John." The case was decided in favor of Campbell. But Alexander & Anderson, feeling that their cause would triumph in the end, sent their cashier, Mr. Webster, to Tweed to investigate, and so successful was he that a second trial was granted on the new evidence obtained. It was now contended for Alexander & Anderson that Morrison had never paid the money, that he had not even been in ¡Toronto on the 4th of November, and that the receipt of that date was the identical receipt given by Miln on the 24th, the figure "2" having been skilfully erased. Then the game began. Mr. Bigelow, to whom with Mr. Garvey Mr. Campbell had entrusted his defence, produced a witness named McKeon, who swore to having come with Morrison from Tweed on the 4th of November, to having gone with him to Alexander & Anderson's and to having seen Morrison pay Miln \$150 and obtain a receipt. Morrison, although declaring at the first trial that the only person he spoke to when in Toronto on November 4th was "John" Smith, now declared he met six or eight people who knew him. He produced a letter to show that he had made an appointment with a Mrs. Tongue, of Penetanguishene, to meet at the International hotel, Toronto, on the 4th. He also produced a note in his favor by Mrs. Tongue for \$200, payable at the International hotel. No satisfactory explanation was given of why the note should have been made payable at a hotel in Toronto when the grantor lived in Penetanguishene and the grantee in Tweed. On cross-examination both McKeon and Morrison admitted that they did not buy tickets at Tweed for Toronto, but each used the half of a return ticket bought on a previous occasion from Toronto to Tweed and return. Witnesses were called who swore to having seen Morrison on the train, but, strangely enough, none of them had bought tickets at Tweed station, and all had displayed a disregard for rebates. Then a woman at whose house Morrison alleged he had stopped on the night of the 4th of November was called, and she had the liveliest recollection of his visit. He was there on the 4th, the 4th was indelibly fixed in her mind, but she could not tell whether it was last November or the November before. Mrs. Campbell, the defendant's wife, related how she had herself given Morrison the money on the 3rd of November to take to Toronto the following day, and how he had brought back a receipt. It turned out, however, that though the account would have been squared if this payment had been made, Mrs. Campoell subsequently sent a small sum to Alexander & Anderson, to be credited to the account. Nothing of much further importance was adduced on the defendant's behalf, and the plaintiffs' witnesses were called. Mr. Gordon, station agent at Tweed, and his assistant Mr. Davis, produced their receipt book to show that an express parcel had been delivered to "D. M." (Duncan Morrison) on 4th November, on the authority of an order signed by Campbell. The peculiarity about this point arose from the fact that the figure "4" had been clumsily altered to a "6." This book was examined by Mr. Webster, Mr. Gordon and Mr. Davis on April 7th, and then the figure was a clean On April 21st Campbell called at the office and asked to see the receipt book, when Mr. Davis noticed for the first time that the figure "4" had been tampered with, and immediately informed Mr. Gordon of the change in the date. Both Davis and Gordon swore that when Campbell examined the receipt book he was trembling like a leaf. The landlady of the Albion Hotel at Tweed and several other witnesses, swore to having seen Morrison in that hotel on the 4th. The keenest cross-examination failed to materially shake this evidence, and the case ended in a verdict for the plaintiffs, the jury finding that the money had not been paid, as alteged, and that Campbell did receive the goods for which he was charged the disputed \$13.

It is extremely improbable that the case will end here. There have been too much false swearing and a too apparent attempt at fraud by somebody or other for the matter to rest as it is.

#### HE WAS TOO HONEST.

One of the general merchants of a town in northern Ontario was a good deal taken aback the other day to see a man walk into his store and, throwing down a ten-dollar bill, exclaim:—" Two years ago I came into your store and store a pair of shoes; it has haunted me ever since, and I now ask you to take your pay for them." The merchant looked upon him pityingly, and made the desired change. About an hour later he was looking for that conscience-stricken man with a club, to invite him to return the change for that finely executed ten-dollar bill.

#### **DUTIES ON CARPETS.**

On April 26th a deputation consisting of Mr J. P. Murray, of the Toronto Carpet Manufacturing Company; Mr. Secord, of Paris; Mr. Dodds, of the Armstrong Company, Guelph; and Mr. Campbell, of Markham, waited upon the Finance Minister at Ottawa. accompanied by Messrs. Denison, Rosamond, Henderson and Coatsworth, M.P.'s. They asked that a duty be put on union and wool carpets, in order to prevent outsiders from making Canada a dumping ground for their cheap goods. Hon. Mr. Foster promised to give the matter consideration.

The dry goods section of the Montrea: Board of Trade on the 29th decided to petition the Government against granting the increase in duties asked for by the deputation, on the ground that as finer classes of carpets are not made in Canada at all, an increase in the duties would practically abolish the trade in them.

#### PERSONAL AND GENERAL NOTES.

The Union Suspender Company, Toronto, has been awarded the contract from the Dominion Government for supplies to the North-West mounted police force. They are young but vigorous.

A pleasing event took place in the warehouse of Wyld, Grasett & Darling on the occasion of Mr. James A. Milne severing his connection with that firm to accept a position in the States. Mr. Alexander Smith, on behalf of the employes, in a few well-chosen remarks presented Mr. Milne with a well-filled purse.

A meeting of the stockholders of the Berlin Shirt and Collar Co. was held on Monday, May 2nd, most of the stockholders being present. The company has \$40,000 authorized stock, of which \$20,000 is paid up. New directors and the following officers were elected. President, H. S. Boehmer; vice-president, A. O. Boehmer; secretary-treasurer, C. B. Dunke. The factory is very busy and is working overtime in order to get out the numerous orders.

Mr. G. S. McConnell has resolved to take in a partner in his wholesale dry goods business in Vancouver, B. C., the lucky man being Mr. Harold Bushby, of Upper Norwood, London, Eng., who will arrive in a few weeks, when the stock carried by the firm will be doubled. Mr. Bushby is now working up some first-class connections in London before coming to Vancouver. The firm will then keep one man continuously on the road.

On May 4 the receiver of the Parks cotton mills, St. John, N.B., made his last payment to the Bank of Montreal on account of bills for cotton in process of manufacture and in settlement of other accounts. The receiver obtained all certificates from the bank, and is now free. It is stated that under the management of the receiver, and under the direction of the judge in equity the concern has been kept in constant operation, all current accounts have been regularly met, the indebtedness to the bank extinguished, and a surplus of \$100,000 accumulated. This is a vindication of the Parks people, who have resisted all attempts to force a sale to the cotton combine.

#### AN EXCITED MAN IN A DRY GOODS STORE.

The Standard, of Anaconda, Mont., relates the following: One of those who visited the dry goods store yesterday was a nervous, frightened man whose appearance indicated him to be suffering great mental pain. He priced almost every bonnet and dress pattern that he saw, but none of them seemed to be good enough for him. He was in search of a peace offering to send to his better half in order to pave the way for his own reception when he should dare to venture home. Although he looked and acted a criminal guilty of a great wrong he was really innocent—he was the victim of an unfortunate circumstance. He was in an unusual hurry yesterday morning to reach his place of business, and was dressing with the nervous haste of a man who has only a few minutes to spare. While attempting to fasten his collar a mischievous button gave way, and as he had no time to have another one sewed on, he began to look around for a pin. Of course he was unable to find one. His wife had gone out to have a chat with a neighbor, and not knowing what else to do, he rushed into the kitchen to ask the servant for a pin. This personage was busily engaged in getting out the week's baking, and her hands were deeply buried in a pan kneading dough. He asked her for a pin and she innocently straightened up and told him to take one, at the same time declining her chin in the direction of her dress where women usually carry those articles. Somewhat frightened, for he is a bashful, timid man, who has not long been married, he proceeded to help himself, and while so engaged his wife rather unexpectedly entered the kitchen. The scene that ensued had better remain undescribed. The man rushed out of the house without a collar and in five minutes afterward an unsuspecting and well-meaning servant girl was looking for another place. That's why all the bonnets and dress patterns for once struck him as being too cheap.

#### We Please Them All.

We deduct from prices the cost of travelling men, and all allowances for bad debts. We sell Shears, Soissors, Pocket and Table Cutlery, Silver Plated Flat and Hollow Ware, Gold Pens, Watches, Clocks, Jewelry, and a great variety of Show Case Goods. Send for Catalogue.

THE SUPPLY CO., Niagara Falls, Ontario.

### Toronto Fringe and Tassel Company

Manufacturers of

FRINGES, CORDS, POMPONS, TASSELS, DRESS UPHOLSTERY, and UNDERTAKERS' TRIMMINGS.

19 Front St. West, TORONTO.

#### P. CORPIDI,

Accountant, Auditor, Receiver, Etc.,

EXPERT AUDITING AND ACCOUNTANCY A SPECIALTY.

Partnership Accounts Adjusted, Books Opened, Balance
Sheets Prepared.

Office, 139 Yonge St., TORONTO.

#### NO LAUNDRY BILLS NECESSARY.

A. B. MITCHELL'S

#### Rubberine - Waterproof - Collars - and - Cuffs

Are the most reliable goods of the kind in the market Specially adapted for Travellers, Sportsmen and Mechanics. For sale by all wholesale houses.

Factory and Office, 89 Richmond St. West, TORONTO.

### THE GALT KNITTING COMPANY LIMITED

GALT, ONTARIO.

Knitted Underclothing and Top Shirts in Summer and Winter Weights.

BELLING AGENTS:

The Maritime Provinces. Mr. Win. D. Caineron. Montreal, Quebeo, Ottawa. Mr. John F. Haskell. Ontario. Mr. J. E. Warnock. Manitoba, Mr. Mr. M. H. Miller.

WHOLESALE ONLY.

#### GENERAL STOREKEEPERS.

As a special inducement we offer the DRY GOODS REVIEW and THE CANADIAN GROCER, published weekly, for one year, for \$2.50. The regular subscription price of THE REVIEW is \$1 per year, and THE GROCER \$2.00 per year.

Send for Sample Copies to

10 FRONT ST., EAST, TORONTO.

## THE C.TURNBULL CO., Ltd.,

OF GALT, ONT.,

MANUFACTURERS OF

Full-Finished Lambs Wool Underclothing. Ladies' Full-Fashioned Underwear in all Wool, Merino and Medium. Men's Full Fashioned Underwear in all Wool, Merino and Medium. Ladies', Boys' and Girls' Combination Suits, Full Fashioned. Ladies, Boys' Shirts and Drawers.

SEND FOR PRICE LIST.

#### PROGRESSIVE AND POPULAR.

The second annual meeting of the Bell Organ & Piano Com pany, Limited, was held on April 6th at the registered offices of the Company, No. 4 Coleman street, London, England. The President, Mr. T. W. Boord, M. P. in his opening address, as reported in the Financial World, of London, England, said: "We have, as far as possible, both in the report and the accounts, endeavored to make the state of the business as clear as possible. I am sorry we cannot show quite as good a report as last year, the profits being 120, 448-5-9 compared with £24, 106-9-6 last year. The competition has been very keen and we have had in consequence to saccrifice part of the profits." He then moved the adoption of the report, which was seconded by Mr. W. H. Cummings, who said. "I am able to say from my own personal knowledge and experience that the instruments of the company stand in the front rank. They are excellent in tone and manufacture, and while they continue to be so I am confident the company will have no difficulty in maintaining its position and in meeting the public trade. There is no complaint as to the manufacture, and although this is a very trying climate the instruments show no sign of cyphering. I also expect an increased volume of business in consequence of the removal of our warerooms to New Bond street, a more aristocratic quarter, where sales of the higher grade of instruments will result." A resolution declaring a dividend of 8 per cent. on the preference and ordinary shares was carried and the retiring directors were re-elected. On motion of Ald. Hart, a vote of thanks was passed to the chairman and directors, and the Canadian committee; also the London and general manager for their successful conduct of the affairs of the company during the past year. He pointed to the fact that the directors could, if they had chosen, have declared another two per cent. on the ordinary shares out of the £3,543 5s. 3d. balance carried forward to next year, and still have £1,500 on hand, but they did not consider it expedient to do so. The chairman said he was glad the resolution had been passed not because he was personally concerned, but because it gave the board an opportunity of expressing their complete confidence in the management of the business both at Guelph and London. Guelph was of course the principal establishment, since it was there the instruments were made, but he was not divulging any secret when he said that London was a very important centre of distribution. In the managers at London and in Canada they had energetic gentlemen. A vote of thanks to the chairman terminated the proceedings.

#### SOMETHING WORTH SEEING.

We again draw the attention of our readers to the advertisement on page three of the cover of J. T. B. Lee, manufacturers' agent. He gives in this issue a full list of all the different lines of silk goods manufactured by the celebrated firm of Messrs. Cheney Brothers, South Manchester. Nothing can be added in these columns to the world-wide fame of this firm, whose goods THE REVIEW takes great pleasure in calling the attention of its readers to. The name of Cheney Brothers-the largest silk manufacturers in the worldstands for one of the foremost embodiments of American enterprise and ingenuity; their products reach phenomenally large amounts, and in every part of trade and the textile industry their name is the embodiment of the highest and noblest representative on this continent. Their factories at South Manchester, Conn., with another mill at Hartford, form one of the most interesting industrial organizations in America, and well worthy of a more extended description than our limited space will allow.

We would also mention the celebrated firm of Messrs. M. Heminway & Sons, silk thread manufacturers, whose goods have a worldwide fame. Their art needlework, wash flosses, knitting and crochet silks have reached an unrivalled state of perfection in fastness of color, smoothness and lustre of thread, which must have cost years of persistent effort and study to accomplish. The fact that unprincipled

competitors try to imitate their goods since they have attained such indisputable merit must be very gratifying to the firm. Their sublime quality of spool silk and button hole twist are marvels of perfection, strongest, smoothest and purest dyed and once used are always used. Since 1849 when the firm was established they have never missed carrying off the highest awards whenever exhibited both at home and abroad. Last year at the American Institute Fair, where there were eight firms competing, they took the gold medal and were the only firm mentioned in the official list of premiums as published.

If space permitted we would like to give a short review of samples of the products of the different firms whom Mr. Lee represents. It has always been Mr. Lee's aim to secure the agency of manufacturers whose productions stand in the front rank and we think he has been particularly successful in this respect. As we cannot give details the next best thing we can do is to advise visitors to the city to call at his sample rooms and judge for themselves.

#### ILLUSTRATED TESTIMONIALS.



"Tokay Rope Co. Gentlemen-I was present at a trial of your new-style hemp rope. It worked admirably. Yours truly, "LEFT HANGING."

#### A VALUABLE MEMORY.

To remember people's names is a great thing. I know a man in a great wholesale establishment in Chicago who get 27,000 a year just for remembering names. His business is to speak to everyone who comes in by name and to introduce the customer to the clerk of the department sought. If he does not introduce the person to the clerk by name, the clerk is expected to find out the name and communicate it quietly to the gentleman near the door, who bids him or her good-bye by name. This always flatters people, and they come back again.—Washington Star.

He never takes the papers, for "they're dull as all creation," And besides he's "up" with everything that goes.

That's why the train has left him when he gallops to the station, And his friends are dead a year before he knows.

He never takes the papers, for he isn't a believer

In the news and sensations of the day: That's why they've put his business in the hands of a receiver,

And his creditors are hauling him away!

-Atlanta Constitution.



Flowers are running strong in small effects and wreaths as a garniture of hats and bonnets. Irish point lace is also in high favor—in fact, laces of all kinds grow in popularity with trimmers as the season advances. Plain silk, also satin and velvet ribbons, are being used largely in the adornment of stylish millinery from No. 1 width up. The ties on the hats are tied under the chin of the wearer and reach to the bottom of the dress. They are exceedingly becoming. As the summer season advances the hats are as usual large and high in the crown, and in all sorts of shapes and forms.

#### MILLINERY IN MONTREAL.

(By Our Own Correspondent.)

The millinery trade is without any new feature. There is very little business doing, orders being mostly all placed at the openings, and the wholesale people have to be satisfied with the small repeats which are coming to hand. The demand is principally for trimmings—flowers, ribbons and laces being the only goods called for to any extent. The popular colors seem to be greys, pale blues, pompadour, mauve and ambers. Retailers say that the low crown small hats, which were so conspicuous at the openings, are meeting with very much favor.

#### PARIS FASHIONS.

The Paris correspondent of the Drapers' Record says:

The capotes are very small, a great deal of gold is used in them; when they are not made of gold passementerie or lace they are of gilt straw. Yellow flowers are mostly seen at present, and as the season progresses so will the flowers used in trimming follow the flowers in bloom. The sides of the capotes are generally trimmed with some light gauzy material or lace. A very pretty hat is of beige straw, with a satin gloss. It is slightly draped round the crown with a dark toned tulle dotted with chenille. On the front a series of horn like ornaments of jet spread out to right and left; at the back a cache-peigne of velvet wall-flowers. A hat of black rice straw has a rather broad brim lined with lettuce-green straw; the crown encircled by a garland of crimson roses and hedgenuts in their soft green state; at the back a knot with up-standing ends of lettucegreen velvet. Nearly every new-fashioned capote, toque, or hat is furnished with the simulated horn like protruders of insects. Some of them are in jet, and others in soft black feathers cut to resemble

spatula shaped antennæ. This is the latest novelty. Ram's horns, or straw ornaments, curled to resemble the same, are also worn.

Many lovely hats covered with flowers—violets, buttercups, lilac, cherries. The capotes are about as large as
one's fists, and perched on the front of the head. As to the large
round hats, there will not be much seen in the way of novelty for another month or two. Here is a dress of pink just finished for the
races; it is trimmed with black velvet ribbon and of cream and
black passementerie. The back, Princesse, opens over a narrow
centre of crepe passementerie ornamenting the opening. The front,
in a single piece, opens to the left over a front of crepe, which is
folded into the seam of the shoulder. Passementerie borders the
opening of the front, and a long design trims the left side of the
skirt. Velvet belt starting from the right side, crossing the Princesse front, and attached to the bottom of the back with two tails of
ribbon. Leg of mutton sleeve, high ruched collar of passementerie.

A beautiful hat is in rice straw, the crown of velvet. The trimming is all brought to the front, and consists of black ostrich feather tips, black pompon of Marabout, from which passes out an aigrette in rose. There is the Louis XVI, hat in black guipure. High crown in Italian straw, round which are rolls of black velvet. Tufts of black feathers and bunches of roses placed here and there on the hat. Capote in mousseline de soie toilette de Parme, the crown slightly draped with ecru guipure. In the front violets placed here and there in the muslin. On either side butterflies in black feathers edged with jet.

The Watteau hat is a fine cream-colored straw, satin bow Louis XV. rose and broche. It is trimmed with all kinds of roses in different shades; round the crown, inside, is a garland of green leaves.

A novelty for summer bonnets is tolle avoine, or natural oats dyed to any tint required. It is generally trimmed round with narrow velvet skilfully chiffone, and surmounted by a wired butterfly or dragon fly. These oats are to be had in dull black, and are pretty for mourning or half-mourning. For instance, the velvet could be in mauve or cream for half-mourning, and the rest of the trimming in black.

A hat of Italian straw, gracefully bent and trimmed with scarabee green moire ribbon; gerbe of roses placed in front, and causing the hat to bend down to the side. Another, of plaited straw, has white guipure woven in butterfly aigrette of black ostrich feathers, held and pinched together in front with a diamond buckle.

#### BEAUTY'S POWER.

Beauty can lend a charm even to the most grotesque millinery. A fine open straw model hat, lately imported, showed in conjunction with the fashionable brim a high, round crown that reminded one of an unfinished water tower, around which the try clung, and at whose base the wood violets grew. The dainty lace brim, the green vines and the delicate flowers were all in the best of taste, and yet they did not take away the ridiculous outlines of the peculiar crown. It was prophesied that whoever was doomed to wear that hat would attract unpleasant attention and be the victim of much ridicule. But a girl, beautiful in face, with a wealth of fluffy copper gold hair, purchased the odd bit of millinery. Instantly her beauty seemed to soften the crude lines of straw and the hat which had before been severely criticised became a thing of beauty and a joy for the season.—Dry Goods Chronicle.









No: 3 to 5.

#### MILLINERY ILLUSTRATIONS.

No I represents a wire frame covered with lace, having a wreath of mauve flowers around the edge, jet surrounding the crown and flowers on the top of the crown, with a bow of mauve ribbon. A fan of lace trims the front and lace ties are fastened at the back of the hat and under the chin with the ribbon.

No. 2 shows a large poke of Milan, chip or fancy straw, having an inside told of black or leaf green velvet matching the bunch of shaded "Jack" roses and green foliage at the back. The rest of the hat is trimmed with four ostrich tips and one half-long feather, with the roses at the right side and back. The entire hat forms a picturesque shape for young ladies' carriage and visiting wear.

No. 3 to 5 of children's hats show at the top a straw turban trimmed with a silk face puffing, satin ribbon and three ostrich tips for a baby boy. The second figure of tan colored straw is trimmed with golden brown ribbon and tan ostrich tips, as represented. The third figure is of a flexible white straw, with a full crown having a narrow band of green velvet, and a bow at the side of white ribbon mingled with the narrower velvet. The tips are of shaded green fading off to white.—Dry Goods Economist.



Wholesale houses report that sorting orders for hats have not been so good as might have been reasonably expected owing, no doubt, to the weather. Placing orders for the fall trade are now being taken by travellers, but as yet there is not much to show whether business will be brisk or not. The tendency in round crown hats is for a little lower crowns and wider brim. They are in nice colors in browns, from tobacco down to dark chocolate. The sharp square crown hat, which was in great demand last season both for old and young men, is still to the front and it will without doubt be the leading square crown hat of the fall season. They are shown in different heights of crown and widths of brim, and in both flat and low crowns. The popularity of the Fedora continues, early buyers already placing large lines of them. They are in different shapes, a new shape being the La Cigale. They are in the same colors as the stiff hats.

Straws have been in good demand, the placing orders having been all that could be desired. Sorting orders have, however, been disappointing owing to the backward state of the weather. There has been a large demand for wide brim and low crown hats in Swiss braid.

#### HAT TRADE IN MONTREAL.

(By Our Own Correspondent.)

The only movement in hats and caps is in straws, which are in good demand as usual at this season of the year. English felt goods are arriving and selling well, but there is still considerable to come forward, and dealers are expecting a marked improvement as soon as they can show a more complete assortment of the latest styles. The retail trade report big sales of fawn and other light lines now that the weather is favorable. Straw goods have not started to sell as yet, but will soon.

#### STYLES AND COLORS.

If ever the necessity was apparent for a standard style that should be the style, says the Hatter and Furrier, it is apparent at this time. Anything and everything is in fashion this season in stiff hats, and it would be impossible for a blind man to make a mistake. Taper crowns, full crowns, high crowns, low crowns, wide brins, flat set, roll and pitch, dish-brim; D'Orsay, round, Hub, Stanley or circuit curl—anything you want, in any proportion and any color. Pay your money and take your choice. Certainly a most exasperating and confusing state of affairs to manufacturer, dealer and consumer.

The same is almost as true in silk hats, and equally so in soft felts, although the tourist shape prevails.

It would be vastly to the benefit of the entire hat trade if a style in stiff hats could be evolved each season that would be accepted as the standard for the season. With the present multiplicity of leaders of fashion and the establishment of agencies in every city, town and hamlet, there is no authoritative style, and, in fact, no similarity real or apparent. True, the leading New York retailers hold their individuality, and their agents are the best dealers in their respective cities. But the great public does not and can not know who is

who in this matter, and the result is a conglomeration of styles, bewildering to the eye and confusing to the manufacturer.

It is difficult to see how this state of affairs is to be remedied. Each season brings new aspirants to fame as leaders of fashion and introducers of style, and each, with true American independence, asks. "Why have I not as much right to be a leader as any one?" Why, indeed; far be it from us to say him nay. The gentle public will take care of that, and fickle Dame Fortune will smile upon favorites of her own selection, regardless at times of merit or heart's desire.

#### POPULAR HATS.

A. A. Allan & Co. report the following as popular styles:



Miller Style.





Boys' and Men's Lounge in wool and fur; colors, black. brown, '\blue, and Cuba.

#### FURS IN LONDON.

The London correspondent of the Fur Trade Review says:

We are very glad to be able to report a decided improvement in business. The result of the March sales, when prices ruled very firm, coupled with a spell of summerlike weather, has given a great impetus to trade; in fact, we have not had such a spring for at least ten or twelve years and the wholesale houses have had quite a harvest with their spring goods—in some instances orders taken on the

show-day have taken a week to execute. This, of course, has given buyers encouragement to place their orders for the autumn and winter goods.

We have it on very good authority that the most popular furlined garment this year will be the three-quarter cut cape, lined musquash, squirrel lock and kaluga. The price that musquash linings can be brought out at now has caused it to become popular, while for the commoner articles nothing can beat the kaluga, which has been selling here in large parcels from 5s. 3d. to 5s. 9d.

Persians .- It is rather singular that this article should be cheaper day, just on the threshold of the season, when large quantities were expected to be sold of the best grades, but yet it is a fact that they can be bought considerably cheaper than in January.

Whitecoats are still a drug in this market, and we don't hear of much demand for France or Germany. We should very much like to see a demand spring up on your side, so as to clear us out of some of these goods. Of course it is too early to compute the number of whitecoats in this year's catch of hair seals (say about 200,000 reported), but should the proportion be anything like last year we must look for a big decline on these skins.

Australian opossum, natural and dyed, black and brown, are in good request, and will again be wanted very largely as trimmings for fur-lined coats.

Skunk is in as good favor as ever, and will sell all through the

Gray fox are also being used for trimmings, and will continue to

Thibet Crosses and Coats.-Owing to the glut in the market at the late sales, some large parcels of these goods remained unsold, but the fine goods sold readily and are still in very good demand, and we have no doubt that a large quantity of these goods will be

Moufflon.-The demand is not very good, only for good whites for dyeing, natural colors being neglected.

#### IMITATION SEALSKIN.

An English inventor is bringing out a new fabric in imitation of sealskin. A special machine is employed for knitting a double cloth with pile between, the latter being cut continuously, as the double pieces are being knitted, in order to separate them. Wool, cotton, or other yarns are used to form the foundation, and for the pile, silk, mohair, or combination yarns of fine fibrous materials. After the cutting operation, which separates the two pieces, has been effected, the piled face of each fabric undergoes a cutting or shearing process for taking out the unevenness of the pile, and afterwards it is scoured, or milled, and then dyed, stained, tinted, and lacquered, to produce the required color and luster.-Hatter and Furrier.

#### A FIVE-DOLLAR HAT FOR FIFTY CENTS.

At a recent alleged "bankrupt sale" in a western town, says the Hatter and Furrier, one of the baits held out to catch customers was a window full of hats marked, "Your choice for 50 cents." Among those who were enticed into the store was a visitor, who looked at a pile of hats on one of the counters and at last found one that suited him, all but the price. It was marked \$5, but he decided to have it for 50 cents. He accordingly took the hat and edged his way toward the window where the fifty-cent sign was displayed, and inside of ten seconds his choice lay peacefully among its cheaper relatives. A few minutes later he picked it up again out of the window and with the eagerness that is common to great discoverers he asked the price. It was in the window, so why should he not have it for fifty cents? And it was a green clerk that waited on him, so there proved to be no reason whatever. Mr. Man is now sporting a fine \$5 hat, and he has not yet wearied of telling how he got it for fifty cents.

## A. A. ALLAN & CO. B. Levin & Co.

JUST TO HAND

## New Hats for the Summer Trade

COMPRISING IN PART

- 54 Cases American Straw Goods for Men, Boys and Children, embracing Novelties in Men's Canton and Manillas, at popular prices.
- 27 Cases English Straw Hats. Some special drives for Men's and Boys'.
- 18 Cases Girls' White and Fancy Galateas, all Plain and Fancy Ribbon Trimmings. The attention of close buyers requested, as they will command ready sale.

We have in constant supply all the leading lines of Felt Hats.

Opened this week, 60 doz. Men's Vamoose and Fedoras.

### A. A. Allan & Co., 51 Bay St., Toronto.

WHOLESALE MANUFACTURERS OF

### FINE FURS

## IMPORTERS OF HATS,

491 and 493 ST. PAUL STREET, MONTREAL.

A large variety of the Newest Styles in Felt and Straw Hats. Orders by mail will receive prompt and careful attention.

Wholesale Agents for the Dominion of Canada of

LINCOLN, BENNETT & CO., SACKVILLE STREET, LONDON, ENGLAND.

#### HOW TO RUN A DEPARTMENT.

RECENTLY the Dry Goods Economist, New York, offered valuable prizes for the best essays on "How to Run a Department." The essay which was awarded the first prize will be found interesting. It is as follows:

To run a department successfully there must be a manager or buyer who fully understands his business and attends strictly to this and nothing more, to co operate with him there ought to be a good and competent corps of salesmen, for without the aid of well-informed salespeople a department is like a new reliable wholesale establishment minus its drummers. A person in charge of a department should be one with quick and reliable judgment and should impress on his help the fact that what he purchased was the correct thing. When making purchases he should consult the best help he has as to the wants of their customers. Then it would be policy to get the very best the markets afford within the limit of the prices the trade will be willing to pay for that article or line of goods.

Never put on sale a cheap, worthless, shoddy stock of goods, for while they may sell at first sight on account of their looking like great bargains, the purchaser will not take the second bite, consequently they go where they can get honest goods for their money; so in the end you are doing an injury to yourself as well as to the trade. A well selected assortment of reliable goods sold at a fair margin will win in the end.

One of the greatest injuries to a department is to be out of a staple and everyday selling article. This neglect should not exist in a well kept stock. Have one of your best assistants always on the alert looking after this important duty. Make it one of the fundamental principles of your business never to be out of an article that you keep in your line, for this of itself drives people from the store. Not getting the first thing inquired for, they leave the place without making any purchases. The probabilities are that they intended to buy a bill from the different departments, but, being disappointed in this one article, "which is usually kept," they seek another store, where they can buy their entire outfit. Don't let your neighbor excel you in this or any other respect.

Be up with the times, having the latest and newest novelties that will take. Right here is one place to bring forth all the judgment one possesses as to what to buy in the way of fancy stuffs. You must have them, but do not overload with fancy goods, for there will certainly be a loss to take on them if they do not sell at first, as they soon change, and something newer is always coming in to supplant them.

Managers and buyers should not confine themselves to their own city. They should visit the different markets regularly, keep posted as to how others do business and profit by their methods. Be willing to make changes when your sales can be increased by so doing, for sales and profits go hand in hand. There is no gain in goods lying on the shelves from year to year. When it becomes evident that lines of goods are not selling, put a price on them that will sell them, even though it be at half or less than half their original cost. The first loss is always certain to be the last.

Don't keep old stuff; it is no ornament to your department and has just the opposite effect, as it throws a gloomy shadow over your new and fresh goods.

Make a bargain table of all odd pieces, remnants and so forth; they will please a certain class of your customers, who will gladly pick them up because they are cheap. If they are displayed in such a way as to attract the attention of the bargain seeker they will not last long, and your stock will be clean and fresh. It is well to bear in mind that real bargains are a great drawing card to a place of business. This can be so arranged that the profits will not be decreased; on the contrary, they can be largely increased, and in this alone, "with manager and clerks being up to the standard," lies the key to the success of a department.

To bring about this increase of profits and still sell goods so cheap as to beget the reputation of a bargain center, the head of

this department will not have time to go to baseball games, as he will have all he can do to look after the interests and affairs of his stock. He must also be quick to grasp bargains and buy goods for special reduced sales. Work them so as to be cheap and clean them up in a day or two; then take a staple line and give a marked-down sale for one day, then on to some other line and give bargains there for short periods. Keep the thing going, never have any standstill in any season of the year, and have clearance sales, advance sales—any kind of a sale to bring the people in, "but don't deceive them." Have exactly what you advertise. Never ofter a special inducement without advertising beforehand. Do not be content with good trade and an increase over last year, but keep on pushing; learn from past experience. Set your mark higher for next year, and by all means do not fail to reach it.

The active, wide awake and reliable business people have the confidence of the purchasing public. There's where they go to trade, even if they have to pass half a dozen stores to reach you. This earnestness in business doubles and trebles your sales, and the small margin made on specials is more than regained in the increase of trade. It is certainly better to sell three times the amount of goods at half the usual profit than it is to stay in the old rut of turning your trade away by asking such large profits. The difference in what is gained will be a nice profit of itself after allowing something for additional expenses that might occur in the increase of business.

Incivility to customers must not be tolerated. Politeness and a smooth temper are the chief requisites of a good salesman. Firm and respectful treatment of the help in a department is of great importance. It is a good idea to impress upon all parties connected with the work of a department that the chief aim is to make a good showing for the proprietor, so that your part of the store will be earning its share of the profits. The more money, ou can make for your employer the more valuable you become to him. What is the result?

#### POINTS FOR TRAVELING MEN.

The benefit resulting from the boasting of large sales is very problematical, to say the least. The customer is not likely to be induced to buy any more than he wants by any such devices, and their only effect on the sensible man is to make the boaster riduculous in his eyes. It does not take much power of discernment to see that his purpose in resorting to them is to add to his own importance. A good memory is said to be essential to the successful liar, and this sort of boasting is not so much unlike lying as to make the good memory unnecessary. A ludicrous illustration of this matter was related. A traveler who was given to boasting of his large sales, and who was suspected of drawing somewhat on his imagination for his facts, was indulging his propensity in the presence of a company of fellow travelers, one of whom quietly took notes of the figures as he gave them. When these figures were footed up the sum startled even the one who gave them. The result was that he not only lost the respect of his companions, but became the butt of ridicule among his customers.—The Traveling Salesman.

#### CULTIVATING TRADE.

The manager, the bookkeeper, the cashier, the entry clerk, the shipping clerk, the salesman, the office boy, the porter-everyone, in fact, who is in any way connected with a business establishment, says The Bookkeeper, should bear in mind that there is such a thing as cultivating trade, and that they, as well as the proprietors, are responsible for a share of the firm's success. Because a man is hired to fill a certain position there should be no excuse for his hesitating A to do any other work which may require attention. A bookkeeper might soil his fingers by reason of stepping outside the office and waiting upon a customer if occasion required, but he would not lower himself in the estimation of his employer through thus signifying a willingness to make himself generally useful, and anyhow the dirt will wash off. To make a business grow and make it pay should be the main object of every employe, regardless of position or conditions. The day is gone when business can be conducted successfully without the undivided and best efforts of those who are responsible for it. In days gone by a merchant might succeed in a measure by sitting down and waiting for trade to come to him, but not now. In our day and generation the most persistent and systematic efforts are essential in bringing about a satisfactory result. A progressive spirit and a capacity for pleasing customers will work wonders in any business.

#### WINDOW DRESSING.

HOW windows are a necessary adjunct of the retail trade. Window dressing has become so important that the entire fronts of modern constructed stores are occupied with plate glass. The main door entrance is utilized in the same manner. Country merchants are fast following in the wake of their city neighbors, and in almost every village North and West is found the "show window." The country sections South and Southwest have not fully waked up on this matter. The example, however, will ere long become congious, until stores without a plate glass window will be the exception.

If possible it is better to have two or more windows, but if the store will admit of but one it should receive frequent and special attention. The merchant should dress it two or three times a week, always with different goods and arranged in a different manner. Too much sameness should be avoided, and plenty of variety the rule.

Always remember to have the centre of the window the most conspicuous in the dressing. Place there the brightest colors and the most attractive exhibits. The centre strikes the eye first, and therefore should be the most prominent.

Avoid overcrowding. A few exhibits tastefully arranged are far more attractive to the eye than a great variety of goods arranged so close to each other as to lose the effect of identity and distinctness.

Use dummies as much as possible, as in that way less goods are necessary to be taken from stock for dressing. Empty boxes and pasteboard rolled lengthwise in the form of columns are a good basis for dressing. Hooks and rings are necessary at the sides and tops, and racks made of wood or brass can be used to good advantage. They can be so arranged as to put in or take out as occasion requires.

These racks have a double set of slender rods arranged sidewise, one immediately back of the other, and about six inches apart; or the back rods, if slightly lower than the front, can be utilized to good advantage. From these rods kid gloves are suspended, and look very nice. Gents' ties and scarls are also dressed very nicely in this way. A small catch fits the rod and holds each separate glove and scarf in a suspended position. Linen handkerchiefs dressed in point style show well on racks. Laces, wide embroideries, and jet trimmings show nicely over brass or highly polished wood rods.—Dry Goods Chronicle.

#### SUSPENDED SUCCESS.

Why is it that so large a percentage of business houses lose ground after having made a promising beginning?

It cannot be accidental, much less a business freak. Its very regularity proclaims the existence of an undeviating reason for it.

What can that reason be?

Once to discover it for a certainty is to learn how to avoid the fatal fault ever afterwards.

In the first place, the advertising that admittedly wrought prosperous results ceased to be systematic and continuous. Right at this point its assumed intelligence gave way. To falter or pause in the first flush of triumphant encouragement is to abandon the grounds of original confidence, and to confess it to be deceitful and illusive rather than trustworthy and substantial. If intelligent advertising is the one right and sure course at the start, the subsequent neglect of it can only be the wrong and fatal one.

In the second place, advertising is treated by its acknowledged beneficiare in a haphazard, hit-or-miss, run-for-luck way. It ought to require a great deal more courage to experiment as an advertiser even carelessly, much more with aimless recklessness, than after a digested method and with a defined purpose. Yet it oftener seems as if it did not, after all.

In the next place, individual conceit is too frequently born of the prosperity newly attained by advertising. A certain percentage of ambitious men in business only want a limited degree of external

encouragement to lead them to think they can achieve all further success without assistance. They ignore the ineradicable fact that the law of modern trade refuses to recognize any longer the solitariness of mere individualism in the vast and restless realm of traffic It is an increasingly social age that we live in, and trade and commerce above all else have made it so.

Finally, the business houses that fall into inevitable decay from this cause leave off advertising just at the turning point of their established prosperity. Starting out right, they stopped too soon. At this critical juncture another house comes in, inspired with the requisite amount of intelligent courage, and takes up their enterprise right where they deserted it, and propels it to phenomenal success. It is the old Suez Canal story over again.

What one party abandoned because of the cost, another party stands ready to take up at its abandoned stage and carry through triumphantly.

This Egyptian Canal experience supplies as good an illustration as anything else can of the causes of failure or decadence in business enterprises from the gradual or tunid abandonment of systematic advertising. If it is true, as it now stands universally confessed, that little or nothing can be accomplished in business without its all-powerful aid, then it becomes self evident that it should never be weakened or withdrawn so long as success forms the main object of business pursuit.

One thing at a time; the concentration of available resources; slow and growing expectations here is the advertising secret clearly revealed. - T. H. Cahill, in Advertising.

#### THE HEALTH BRAND.

The Health Brand is probably the best advertised article of apparel at present before the public. For the month of April striking advertisements appeared in the following well-known papers:

N	donthly	Circulation.
Saturday Ledger	• • • • • •	40,000
Saturday Night		52,500
Canada Presbyterian		
Toronto Mail.		
Ladies' Journal		
Montreal Star	• • • • •	834,158
Montreal Witness		378,560
Victoria Times		45,500
Ottawa Journal		110,500
Ottawa Free Press		130,000
St. Catharines Journal		39,000
St. John Progress		55,000
London Advertiser		
Winnipeg Tribune		84,500
	_	

It is estimated that every copy of a magazine or newspaper is read by two persons, so that the advertisement of the Health Brand Underwear comes before no less than 5,000,000 readers, or about all the population of Canada who read at all.

On the front page may be seen styles of the advertisements referred to above.

A well advertised article of real merit is more than half sold.

MORVI.—It pays the retailer to sell the Health Brand Vests and Drawers.

#### PASTE THIS IN YOUR HAT.

A well-known wholesaler said lately: "I heard a traveling man once say that he would not go on the road for a firm that didn't advertise, for it took too much valuable time to explain to every supposed buyer who he was, where he came from and what the merits of his goods were. He said, moreover, that if the buyer had all this information beforehand he generally received him cordially, was glad to see him and had been looking for him for some time." – Chicago Apparel Gazette.



Travellers for the wholesale clothing houses are out with their fall samples but possibly owing to the backward state of the weather there is no great cause for gratification at the extent of the orders received as yet. There are still very large stocks on the shelves of retailers, in fact too large in many instances to be looked upon as pleasant. A large retailer in Toronto is offering his stock at sixty cents on the dollar to his customers and others are offering very tempting inducements. There is either too much competition or people are not buying as many clothes as was to be expected. There is no denying the fact that in Toronto at least the retail clothing trade has not been so bad for some time as it has been for the past month. Wholesalers report that payments are poor, retailers complaining that money is exceedingly difficult to get from their customers. There is the possibility that as more seasonable weather has set in business will brighten up and it is to be hoped that such will eventuate. The custom tailoring trade has also not been up to the mark but better times are looked for soon.

#### CLOTHING IN MONTREAL.

(By Our Own Correspondent.)

The clothing houses have been kept busy delivering goods and all orders have now been filled. Only a fair business has been done at the warehouses, but travellers who are still out continue to send in satisfactory orders for fall goods. Several houses have their representatives on the road through Ontario and Quebec, but very tew will make the usual sorting trip to the maritime provinces or the far west. Remittances show a satisfactory improvement, and a generally better feeling is noticeable.

#### TOWN WEAR IN SUMMER.

Regarding town wear in summer, The Clothier and Furnisher says —There should be nothing savoring of carelessness in the ensemble of the city man, hence the stiff-bosomed, stiff-collared shirt, or, at all events, the soft-finish effect in bosom with collar and cuffs in the hard-finish must prevail within urban limits.

There are now in infinite variety neglige shirts suitable equally for town and country wear. A new shirting cloth is in an effect in design of heaviness, although the fabric is exceeding light in weight, especially adaptable to both uses. Four or five weaves are utilized in instances to secure the desired ensemble. The Oxfords in solid pinks and blues, in basket weave, and cheviots in blue and white, tinted deftly with black to gain a touch of delicate shading, are chefs d'œuvres. Madras in fancy weaving, intercharged with floated stripes, is another example of textile jugglery, achieving a finesse in realization that would not have been deemed possible a twelvemonth since. To these soft-bosomed shirts the stiffened collars and cuffs are attached. One of the latest wrinkles of swaggerdom for wear with the sack suiting during the work-a-day hours is the semineglige high-grade shirt made in the most refined patterns and of the finest quality in colored madras, with attached cuffs, but not collar. The neckband is white, so that the right effect is gained when the white collar is adjusted. The shirt is a distingue addition to the repertory of town wear at any season of the year. The white collar gives a fitting top-off to this "business" garment, and it may be happily treated with a variety of forms of neckwear, the loose knotting being especially effective if in a harmonious color. Best of all, when it is removed at night before the dress suit is donned, one welcomes with greater heartiness the dress shirt; and certainly the abrupt change gives an additional enhancement to the plain white bosom that is calculated to put one in a more formal mood in keeping with the character of the occasion.

The waistcoat in washable material, single and double-breasted, the latter following the trend of the double-breasted revival in Spring suitings having the call with the dressified men, will fill a more important place in the category of Summer town wear than for several seasons past. There are reasons for the renaissance of the Summer waistcoat, and it, moreover, gives an enlivening touch to the quieter tints of the tropical Summer suitings.

The adventitiously decorative sash is not for the confines of the metropolis. It needs a wide, unfettered horizon for a background; the dull rows of brown-stone fronts seem to frown upon its every variety of form and feature. Besides, if the belt or sash is worn, the suspenders may not be, for in such a combination a lack of confidence is implied which verges upon the humoresque.

The leather belt in black or tan—and they come in different widths and many varieties—are preferable for town wear, but must not be worn when the waistcoat is worn, for the ensemble would then take on an overloaded appearance.

To attempt a detailed description of the various designs in suitings that may be worn in town would not be feasible. They are in a great variety under the generalization of tropical weights. While they are kept within the quieter bounds indicating a difference from the styles for outing wear, there is, nevertheless, a saving dash of pungency in the fabric that imparts the requisite touch of individualism. There are backgrounds of light grays, dark grays, blues and browns treated in lengthwise stripings in the most artistic manner, the predominance being in the medium shades of gray, with a relieving suggestion of blue in the composition.

One of the most important and common sense events of the coming season will be the renaissance of the sun umbrella. It made its reappearance last year during those insufferably hot days of the third week in June The first impression of the bearer of the sun umbrella was one of commiseration for the conspicuous figure he cut; the better second thought was of envy for his audacity and the comfort it secured to him.

#### ESSENTIAL OFFICE BOOKS.

Every dealer, says the Chicago Apparel Gazette, should have in constant use and incorporated in his system of business, two books —a "want book," and an "order book." The names of these two books are explanatory. In the first he should enter every article needed in his store as soon as the supply has diminished, so that it is evident that it must shortly be replenished. With the memorandum of the articles needed, should go any items that may have been suggested by past experience with the article in question, such as some particular condition, or certain kind, or degree. For instance in neckwear. In placing a memorandum in the book as to the kind of ties wanted it might be advantageous to know what colors had sold best and been quickest disposed of. Such memo-

randa as these may prove very serviceable, preventing forgetfulness as to some detail, which might easily occur when actually making out the order. Such a book should be kept in a very handy place, where it is not alone readily got at but is a constant reminder of its existence and its use. A book such as is described as the "want book" is kept by many dealers. The majority do not have to go through their stock to see what is needed when the time comes to place an order. The second book, named the "order book," should be kept by every house, large or small, yet there are some large houses who do not use it. This book is intended to contain a dupli-Ale of every order, with all the terms, considerations and necessary memoranda, that goes out of the house. By doing this the dealer can not only know what he has sent for and avoid placing a duplicate order, but should the goods arrive before the invoice, he can at once check them over and place them in stock without delay. It is needless to say that such a book as this is the only sure protection against a common practice with some salesmen of increasing an order to what it ought to have been in their judgment, when they think it can be done with safety.

#### TO REMOVE PAINT FROM CLOTHES.

Look out there, sir!" exclaimed one of the gang of painters on the Brooklyn bridge to a passenger who was walking dangerously near some fresh white paint.

The warning came too late, for when the gentleman looked at the skirt of his handsome new, blue melton, box coat he discovered that it was decorated with a big blotch of white paint.

"Why didn't you call in time?" he said angrily. "You see, I've ruined my coat?"

"It was not my fault," replied the man, "and, besides that, you coat is not injured, much less ruined."

"It will cost me \$5 to have it cleaned, anyhow."

"Not a cent," said the workman. "I'll show you the best way in the world to eradicate a paint stain." Sutting the action to the word, he grasped the skirts of the \$70 overcoat, and, to the horror of its owner, began to rub the soiled spot against a clean surface of cloth.

"Don't do that," protested the gentleman; but the painter continued, and, after a few moments more of vigorous rubbing, he displayed the once soiled surface absolutely free from any trace of the pigment.

"Where has the paint gone?" queried the man in surprise.

"I really don't know," said the painter, "but I know that is the best way in the world to remove every trace of fresh paint."

If you don't believe the truth of this story, adds the New York Herald, just dip the tail of your \$100 dress suit in a pot of red paint and try the experiment yourself.

#### COLLECTING FOR TAILORS.

There are now in New York about half a dozen young women who are employed as collectors by tailors. Naturally it is not a business that every young lady would care to go into, but the wages are attractive. There is one young woman employed by a Fifth avenue tailor, whose average is \$50 a week and she does not work over six hours a day.

When a pretty young woman, charmingly dressed, appears at an office and says that she wants to see Mr. Putoff, the office boy never dreams of inquiring what her business may be. He simply goes to the young man, and says that a lady wishes to see him, and he adds, with the office boy's privilege, that she is young and pretty. Mr. Putoff never dreams of demanding to know her business before he goes out. He appears with a smile as broad as a French play, and greets her with overpowering politeness. And when she looks at him shyly and timidly, and murmurs, with a little catch in her voice: "Oh, Mr. Putoff, you'il pardon me," he feels that there is nothing on earth he would not do to help the beautiful girl who is in distress. He does not notice the slip of white paper in her hand, and then

when she tells him that she has called to collect the little bill which he owes Cutten & Tailor, it dazes him. He pays the bill before he can recover from his amazement. And even if he did recover his wits in time, he would never dare put her off and run the cross-fire of the other fellows in the office.—New York World.

#### ENGLISH vs. AMERICAN ADVERTISING METHODS.

There is one trade in which English advertisers have a great deal to learn from their American cousins, writes T. B. Russell in Printers' Ink The advertisements of ready made clothing in American papers are usually bright, readable, well illustrated and attractive, and, in fact, they need to be in order to produce any effect. In England they are, without exception, dull, commonplace and uninteresting It is very remarkable that this should be the case with one particular line of business, but it is an indisputable fact. A few pictures of boys and men, in wooden-looking clothes, with prices underneath ("in this style ten-and-six," like the hatter in "Wonderland,") constitute the whole attraction—if we except an occasional fiction to the effect that the so-and-so Clothing Company sells its goods without profit—for the fun of the thing, presumably. No such thing as a crisp, catchy head-line ever seems to occur to people in this trade.

#### CONCERNING SALESMEN'S SAMPLES.

The fact that a salesman, in the nature of things, must solicit a retail merchant to buy, often makes the relations between them rather peculiar. This peculiarity is carried to a greater extent by the fact that the merchant is importuned by so many salesmen. He comes to look at the giving of orders more as a distribution of favors than as a business necessity. This feeling has the effect very often on small minds of making them feel that they possess an exaggerated importance in the business world. They put on airs and treat salesmen with disdain. This does not always or often happen, but the idea we wish to bring out is that a merchant often thinks that his position as buyer enables him to take undue advantage of a salesman and his wares. The particular point to which we desire to direct attention is concerning the misuse of samples, which is a direct result of this feeling, unless it can be attributed to thoughtlessness. But from whatever cause it is a reprehensible practise. and the loss on samples caused by such treatment is a very serious matter to a manufacturer. How often a merchant in visiting a sample-room at a hotel will pick up a handsome handkerchief by the center, let it swing out in the air, forming into creases and slip it into his pocket to see how nicely it looks. Does he ever stop to think that this operation has robbed the handkerchief of half its beauty, and that it will not be so easy to make a sale with it to the next man.

Or take a handsome scarf. Many a buyer will go along a line and pick up a new pattern (probably the finest thing a man has), and rumple it up so by tying and putting it on that it will never look the same again. It has lost its original handsome appearance.

Suspenders particularly are the objects of this individual's especially harsh treatment. He will give them a pull, a long pull, a strong pull, and a pull all together, until the elasticity is all pulled out. Good bye to that pair of suspenders!

And Gloves! If they are not tacked strongly together at the top he will have one on if he doesn't expect to buy any for six months; and so we might go on: but every salesman knows what we mean. Will the merchants themselves take heed?—Clothier and Furnisher.

#### MODERN FARMING.

Bunker-I see that Ducklow, who lives out of the city now, has made quite a success at farming.

Hill-Yes, I understood that he was making money from it, and I didn't know how he managed it.

Bunker—Easy enough. His farm is right off the railroad track, and he got all the clothing men in town to put their ads in his back yard.—Clothier and Furnisher.



Window figures are among the current selling lines.

This season's leature in clock work is caricature and comic effect.

Fine French goods, as ball fans, have rather more than the usual limited call.

New goods for the fall trade are now beginning to arrive. Deliveries will extend over the greater part of the present month.

Among the better class of goods which are in request all the year round may be mentioned dolls. Both fine goods and serviceable goods are benefited by the demand.

Whisks and brooms of all kinds and by most makers are artificially dyed to look nice and green; there are very few manufacturers who do without this artificial help to make their brooms look fresher.

In fancy goods trade is almost at a standstill, and unless in strictly fine goods there is no money to be made at the prices now obtainable. One healthy symptom in this branch of trade is the sewness of the failures in it. Though goods abound which apparently were made solely to serve the purposes of price-cutters, there has been a steadier attitude on the part of retail buyers against the tendency to overload than that dulness is ant to beget among travellers. Just now prices are in a state of chaos. This is owing to two causes First, the number of jobbers in the field, second, the going out of busi ness of one house which is now putting its stock on the market at prices very favorable to buyers. Albums seem to be completely forsaken by fickte Fashion. Buyers have been selecting their lines for fall trade in the European markets, and it is expected that some departures will be made from the tiresome sameness that has itself been one of the worst enemies to trade. Trashy goods have a wonderful faculty for remaining in stock, and in nearly every warehouse that has ever dealt in such lines may be found flimsy remains of the var our very transient periods that until lately have chased each other over the horizon of fashion. A good class of fancy goods is beginning to be wanted more generally than ever, for not only do trashy goods go out of favor, but their value vanishes to zero when they are held beyond their season.

#### TO PREVENT BAGGING AT THE KNEE.

Customer-Will these panis bag at the knees?

Dealer - Mine friendi, no pants will bag at de knees if you treat dem right. I tell you how before you go. It ees my own invention. Customer, delighted, - Then I'll take them. What is your plan Here is the money

Dealer - Neffer sit down. - New York Weekly.

#### THE BLOOMSBURY BOOM.

Mr John Vickery is back again at work on one of the big Toronto dailies. About a month ago he was tendered a farewell supper on the eve of his departure to take possession of the Bloomsbury "Union Standard." After his arrival he appointed special correspondents at all the four-corner hamlets in the district; he asked for all the racy and personal items they could get together. The paper boomed its circulation from 300 to nearly a thousand in three weeks. Among "our special correspondents" was Mr. Harry Dobbs, clerk in the store at Nightingale Corners. Harry and Sandy Moody, the son of a neighboring farmer, were bitter enemies. At daggers' drawn it was " war to the knife." The old story-both madly in love with the pretty daughter of the reeve of the town-

We copy "our Nightingale correspondent's" article that caused all the trouble: "The farmers around here are through

Our new blacksmith has arrived.

The egg and butter trade is booming.

The building trade is very brisk. Mr. Prim is building a new barn and Mr. Jones is enlarging his kitchen.

There is a dude around this village who is making an ass of himself at our scientific and debating society. The other evening he tried to recite 'The Charge of the Light Brigade.' We can prove that he gave some boys on the back benches five cents each to encore his vile, miserable apology for a recitation. He hadn't sense enough to know he had made an ass of himself, and to the disgust of all present he came forward again, mumbled and jumbled Shakespeare's 'Scenes from Macbeth.' Now, Mr. Editor, what can we do with idiots like this? We have neither constable, gaol nor asylum, and he is still at large. The jay may know something about feeding hogs, but elocution, on dear i dear !! save us. After the entertainment this crank had the gall to ask Miss Mary Brown, the beautiful and accomplished daughter of John Brown, Esq., reeve of the township, if he might see her home.

Oh wad some power the giftie gie us To see oursels as ithers see us.'

The Bloomsbury Standard containing the above appeared at the Nightingale Corners last Thursday afternoon. Sandy Moody and his friends came down to Bloomsbury the same night. The slogan cry was heard on the street. The editor was warned just in time to hire a rig and get away. When "the clans" found their man was gone, they tarred and feathered the poor little printers' devil who was left behind, dumped all that was lest of the Bloomsbury Standard into the river and returned home singing "Tis the march of the Cameron men."

Brother Vickery got back to the city with a whole hide, but it will be a long time before he again tries to run a "live country newspaper."

TOM SWALWELL.

#### OF INTEREST TO WOMEN.

Reporter-What are you doing now, Jack? Friend-Getting news of interest to women. Reporter-What constitutes an item interesting to the fair sex?

Friend-O, something written by the proprietor of a big dry goods store concerning a bargain sale.—King's Jester.

# best system Offices,

ystem of communi yet offered to the the best sy business The latest improved and the cation for large places of b Public.



#### C. A. MARTIN & CO.

Designers and Manufacturers of Electrical Specialtics, Telephones, Call Bells and all other Electrical apparatus and supplies, 763 Oraig street, Montreal.

#### BEAVER LINE STEAMSHIPS.

SAILING WEEKLY between Hontrest and Liverpool Direct. Will be despatched as follows:

From Liverpool.	Steamships.	From Montreal.,			
Sat'y, April 18		Wod'y, May 4			
		" " 11			
30					
" May 7	Lake Ontario	" " 25			
	Lake Nopigon	" Juno 1			
	Lake Huron	! " " R			

Superior accommodation for Saloon, Intermediate and Steerage Passengers.
The Saloon Staterooms are Roomy and all outside, admitting of perfect ventilation.
Each steamer carries a duly qualified surgeon and experienced stewardess

Rates of Passage, Montreal to Liverpool. Saloon, \$10 and \$50
ROUND THIP, \$80 and \$50
The \$40 and \$50 receive the \$40 and \$50 receive the \$60 and \$50 an

Passages and Borths can be secured on Applica-tion to the Montreal Office or any local Agent. For further information apply to

H. E. MURRAY, Gen. Manager, 4 Custom House Square, Montreal.

#### DRY GOODS STORE FOR SALE

I desire to sell my one half interest in a Dry Goods Store, in live and growing county seat of 10,000 population. One of the cleanest stocks in Northern Ohio. Nothing but legitimate competition. Invoices \$32,500. Gross business \$60,000 annually. Net business \$16,000. Wish to retire on account of age. Address, 351, Toledo, O. Address, MERCHANT, P. O. Box

THE DRY GOODS REVIEW is printed for the Publishers by The J. B. McLean Co. (Lt'd), Printers and Publishers, 10 Front St. East, Toronto, who make a specialty of high-class magazine printing.

## J. T. B. LEE,

Manufacturers' Agent,

## 60 Yonge Street, - Toronto,

REPRESENTING THE FOLLOWING WELL-KNOWN MANUFACTURERS:

M. Heminway & Sons Silk Co.,

Spool, Knitting, Crochet and Art Needlework Silks.

Sacks & Bro..

Dress Trimmings, Etc.

C. E. Bentley.

Fancy Goods, Novelties, Etc.

The Butler Hard Rubber Co.,

Combs, Stationer's and Druggist's Sundries, Etc.

The Arlington Manufacturing Co.,

Pyralin Goods, Sheeting, Specialties, Novelties, Etc.

Vanderbilt & Reynolds,

Enamelled Goods, Novelties, Specialties.

Peters & Price,

Perfumeries.

W. T. Mersereau & Go.,

Brass Goods.

The Castle Braid Co.,

Braids, Buttons, Novelties, Etc.

August Moll Manufacturing Co.,

Ribbons, Braids, Braidene, Etc.

John Erskine & Co.,

Elbisrever Scarfs.

A. H. Rice.

Finest Braid for Tailoring Trade.

I beg to notify the Trade that I have also been appointed the Canadian Agent of the celebrated firm of Messrs. Cheney Brothers, of South Manchester, Conn. and New York City, the largest silk mannfacturers in the world, as well as two manufacturers in other lines, and am prepared to show the most elegant lines shown by any firm in Canada. The designs are new and are pronounced the best they have seen by those who have examined them. Among the lines which I am showing are the following:—

WASH SURAHS,
CHANGEABLE SURAHS,
PRINTED CHANGEABLE SURAHS,
FAILLE FRANCAISSE,
IRINTED TAFFETAS,
ARMURES,
PRINTED ARMURES,
CREPE DE CHINES,
CHINA PONGEE,
PRINTED CHINA PONGEE,
GRENADINES,

CURTAINS,
VELOURS,
BROCHES,
BROCATELLES,
SICILLIENNES,
LOUISINES,
SATINS,
TWILLS,
RIBBONS,
VELVETS,

TIE SILKS,
DRAPERY SILKS,
DECORATIVE BROCHES,
SATIN DAMASK,
ARMURE LININGS,
SEAL PLUSHES,
UPHOLSTERERS' PLUSHES,
PRINTED TWILLS,
PRINTED CREPES,
SLEEVE LININGS,

All the above goods are manufactured in full and attractive assortments, and when in town it will be to your advantage to call and inspect my samples which I shall deem it a great pleasure to show you and quote prices.

By placing your order with me you are dealing direct with the manufacturer and saving the middle man's profit.

J. T. B. LEE.

### TO THE TRADE:

## SEALETTES AND ASTRACHANS.

#### **IMPORTANT**

We would advise merchants who intend buying Sealettes and Astrachans for the fall trade of 1892 not to do so until they have seen our samples, which are now in the hands of our travellers. We are showing the finest value ever offered in these goods, many of the lines at less than cost of importation. Inspection of samples invited. Orders solicited.

## JOHN MACDONALD & CO.,

WELLINGTON & FRONT STREETS EAST, TORONTO.

## PERRIN FRERES et CIE.

PERRIN'S GLOVES

ARE THE BEST.

ARE THE CHEAPEST.

ARE PERFECTION.

PERRIN'S

7 Victoria Square, Corner St. James St.,

MONTREAL

Trade Mark "UNION MAKE"

## THE UNION SUSPENDER CO., LTD.

55 and 57 Yonge Street, TORONTO.

Manufacturers of Men's and Boys' Cheap and High Grade Suspenders, Belts, Armlets, &c.

Sole Manufacturers of the Celebrated and fashionable BEL-VEDERE SASH. The hit of the season.

Travellers are now out with full lines of Fall Samples.

Letter Orders solicited, which will have prompt attention.

#### THE LEE SPOOL

—тоок тне**—** 

- Gold Medal at the Jamaica Exhibition  $_{\mathfrak{F}}$ 

----AS THE----

Best Sewing Cotton for Hand or Machine Work.

### CALDECOTT, BURTON & SPENCE,

Wholesale Selling Agents,

46 and 48 Bay St.,

Toronto.