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CANADIAN DRY GOODS REVIEW



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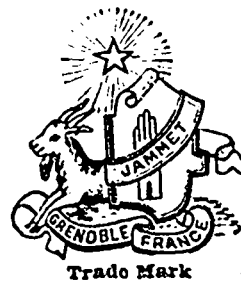
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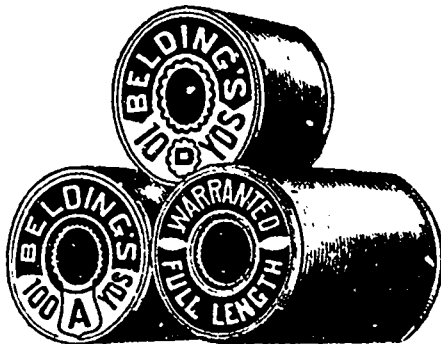
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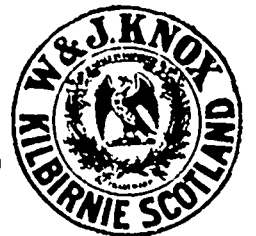
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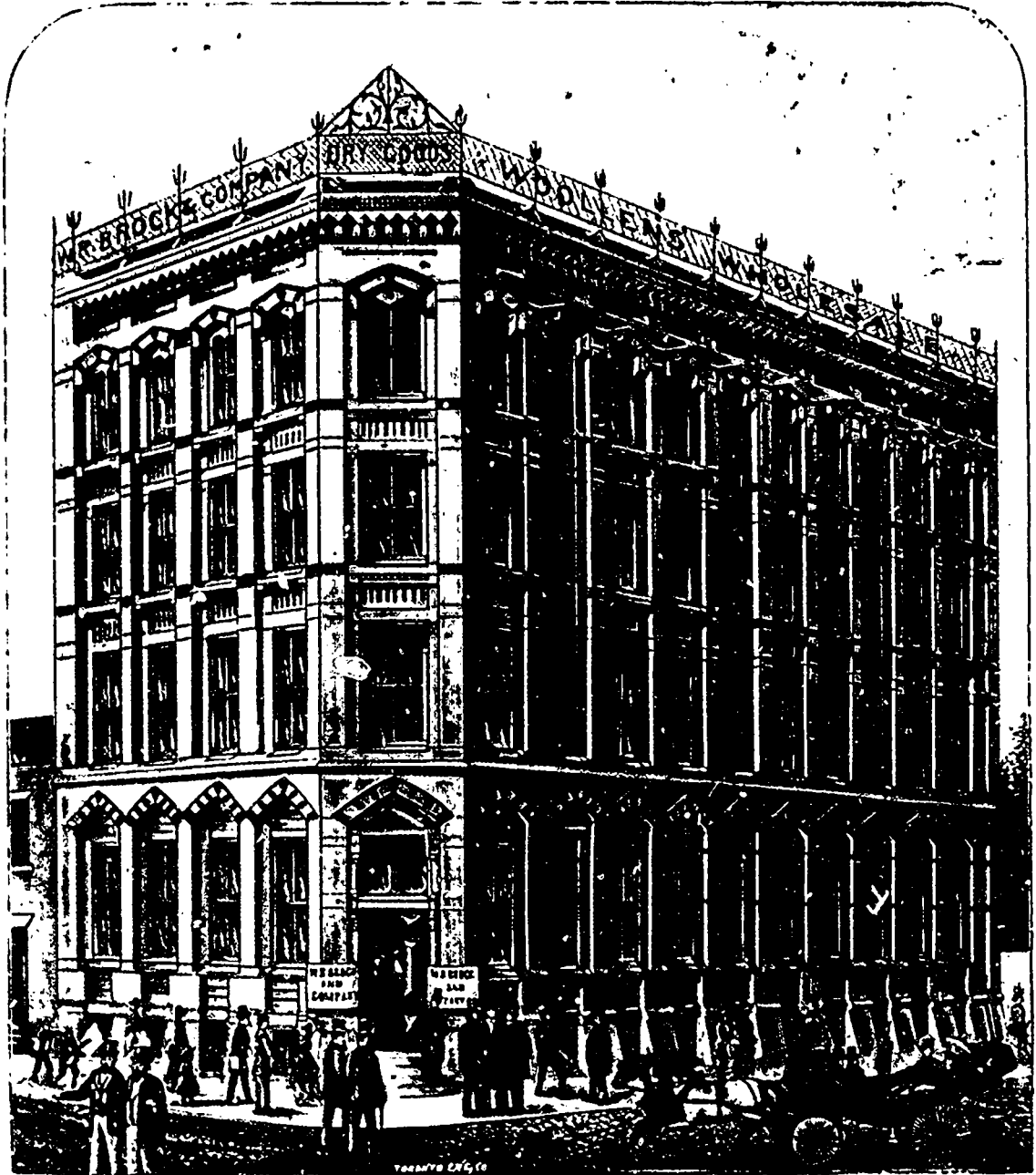
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THE DRY GOODS REVIEW

Vol. IV.

TORONTO AND MONTREAL, FEBRUARY, 1894.

No. 2.

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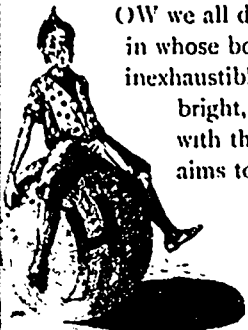
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PROGRESS.



OW we all delight to see a progressive man—the man in whose bones the marrow even seems to contain an inexhaustible store of energy, so that he is always bright, energetic and brilliant. He is not satisfied with the height to which he climbed last year, but aims to go higher this year. Last year's fights with the cold, hard world of business brought him much gain. Armed afresh, and with added experience, he will wage a sterner battle this year.

The merchant is a man who is either progressive or retrogressive. There is no watershed in business upon which a man can stand and decide whether he will go down one side or the other. He is always going towards the one goal; he cannot stand still, for this in itself would be retrogression.

How does a merchant make progress? He may make it by being original, but all men are not original. Even originality includes applying in your own way that which you have picked up from the conduct of others. A merchant makes progress often because he is always ready to exchange opinions with the men who are seeking success in his line of labor; he gives and takes and profits by both. A merchant is progressive who

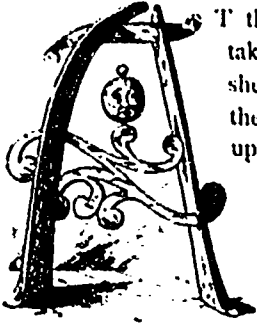
reads his trade paper, learns what his competitors are doing, and without becoming a mere imitator, learns to be up with the times.

Trade papers to-day occupy a unique position in the world of commerce. This is the age of specialties, and the trade paper is a specialty. The machinery of commerce to-day has wheels which are as fine as the finest in the movement of a watch, and those that are as coarse as those of a turbine. Their movements are often as easily seen as the movements of electricity from one generating cell to another. To study these movements, sympathies, reactions, varyings, turnings, etc., a set of commercial critics has been developed, and these men are the men who make the trade papers readable and valuable. These men are uninterested judges, who watch, guide, prophecy and deliver judgments. The merchant who knows not these men is merely a fly on the great balance wheel of commercial industry. He is not heavy enough to affect its movements.

THE DRY GOODS REVIEW has aimed to place itself as the foremost critic of the dry goods trade, and feels that it has always made progress towards that goal. Its third annual Spring number is now presented to the trade for its approval. The publishers are confident that it is better than their previous efforts, and that it will receive a corresponding appreciation from the trade to which it caters. The publishers believe that no printing, lithographing or photo-engraving establishment can produce anything too good for THE REVIEW, and consequently the best that the Canadian craft can produce has been secured, and the same remark applies to the paper used. THE DRY GOODS REVIEW has an aim, and that is to be the best trade journal in Canada. Some of its ardent admirers say that it has reached that eminence already, but the publishers see a goal a long distance ahead. But it will always be the aim of the journal to give its patrons the utmost value, to gain the confidence of the trade, to live up to its convictions, to be independent always, to give subscribers impartial attention, and to do business on business principles.

THE DRY GOODS REVIEW will never allow to appear in its pages any advertisement in which it has not the fullest confidence, and on which its readers cannot fully rely. The firms who advertise in this journal must be firms whose business reputation is above suspicion, and THE REVIEW guarantees that they are such. Should any dealer wish any knowledge concerning the firms who advertise in its columns more than is contained in the advertisement itself, this will be cheerfully given on request. Our aim is to supply our readers with all the information at our command.

STOCK-TAKING.



At this season of the year every merchant takes stock, or, if he doesn't, he expects the sheriff to do so shortly. There cannot be the least doubt that the stock will be entered up at its proper value by one of the parties.

Stock-taking is an old habit. It is said that Adam took stock when he left the Garden of Eden, and found he had one wife, two fig-leaf aprons, and a sad heart. Then everybody knows of that old

Jewish saint who took stock the stock that had stripes, or bars, to distinguish them from those who had not. Then, some of the heathen who lived in those times took stock—that didn't belong to them, some people in the Western States have a similar habit.

But the stock-taking in which dry goods merchants are most interested is a modern invention, so modern that some merchants seem to think that they will be liable to imprisonment for infringing on a patent if they use it. But we have taken the pains to investigate the situation, and can assure Canadian merchants that there is no danger to them from this source. As the poet says, the right to take stock is "as free as the morning air."

Many merchants have a wrong idea of stock-taking. Some men in taking stock would just find out three things: the invoice price of all the goods unsold, the amounts owing wholesalers, and the amounts owing him. So firmly does this idea seem to have got hold of merchants, that many of them will enter up the suit they have been wearing for two years at its full cost price—\$8.75. They never seem to realize that any thing they have bought can depreciate in value, they never see the depreciation in that suit, until the second-hand clothes man remarks that he would give 25 cents for the suit, with a new shirt thrown in. But stock depreciates after the close of each season, and the merchant who recognizes this and acts accordingly, is the man who is making a success of his business.

To estimate stock at its true value is the secret of successful and beneficial stock-taking. The man who cannot see exactly what stock is worth what was paid for it, will not benefit much from the process. It is like eating food and not digesting it. It is like lending a man five dollars for a couple of hours, and when he comes for another five, taking no lesson from the fact that the first five was not returned.

Stock-taking should separate the goats from the sheep. It should divide the stock into two classes: the one class that is sound and healthy and doesn't need the doctor's care, and the other class that must be brought forward into the sunlight, undergo a surgical operation under the price-trimming knife, and then be discharged from hospital as soon as possible.

Such stock-taking teaches the taker that any price for last season's goods is better than holding them. Some goods can safely be held; others depreciate 25 per cent. each succeeding season. Stock-taking indicates these goods, and the merchant can only be benefitted if he brings out these goods and keeps his eye on them until they are gone.

When the stock has been taken at its proper value, and the liabilities and assets summed up, the profits for the year are shown. These profits should be sufficient to pay for the risk, the interest, and the merchant's salary, and leave a nice surplus.

This surplus, and this surplus only, is the net profit; the other amounts are merely earnings. The merchant should not make a mistake about this.

If the merchant has more than one class of business combined under his roof, each class should show its profits distinct. Every department's profits should be shown singly. It is only thus that the merchant can discover what part of his business is a profitable venture, and what part of it may prove a maelstrom for his capital.

MARKED WEAKNESS IN RAW FURS.

THE raw fur market at present is in a very unsettled condition, in fact has been so throughout the present season. As the Montreal correspondent of the REVIEW noted early in the fall, the prospects pointed to low prices on all the leading lines of Canadian and other furs, and the course of events since that prediction was made early in December has fully borne it out. The natural result, of course, has been that operators in raw furs in Montreal, which is the leading market in Canada for the business, have been very reluctant buyers of all kinds of furs, stipulating in every case for figures which would allow them a margin sufficiently wide to protect them in almost any event on what purchases they have made. In fact, so much has this been the case, that sellers of raw furs from the country who visited Montreal to do business, have complained that there is a combination among the buyers who have come to an understanding this year to beat down raw furs below legitimate rates. It is needless to say that this is not the case, but that the present conservative course pursued by Montreal buyers of raw furs is due to the unsettled reports which are received from both the Continental, European, and London markets, and also New York. In fact it is almost a foregone conclusion with raw fur operators in Montreal that the March fur sales in London this year will be very much below the usual average of prices. Many of them, therefore, are refusing to buy any lines of furs even at the very lowest figures, and, all in all, the outlook for shipping furs is so blue that buyers scarcely know what they are justified in paying.

BRITAIN, CANADA, AUSTRALIA.

A FAST Atlantic service between Canada and Great Britain would be a paying speculation. More than that it would be a patriotic undertaking worthy of even a British statesman's notice and an honor to a Canadian. It is needed so that Canadian and British passengers and goods will cease to travel via New York.

An Australian service even better than is now in existence is needed, and it is to be hoped that Sir Chas. Tupper and Mr. James Huddart will be successful in convincing the Marquis of Ripon that a British subsidy would be a wise thing. Another and better steamship should be added to the line, and it would redound both to the benefit and glory of Great Britain, Canada, and Australia.

A Pacific cable is needed. It is needed now and should be laid now. Let Great Britain consider well the requests of the two fairest of her children, and strengthen the bonds, which unite the colonies to the Mother Country. Advancement is gradually being made towards an Empire—for commercial purposes only—which will stand united and strong in any war of tariffs. The bonds of this scattered Empire should be strengthened.

AN ENGLISH VIEW OF CANADA.

BRITISH merchants see only one blot on Canada's commercial shield. Listen to 'The Drapers' Record': "We have frequently referred to the peculiar position of debtors and creditors in Canada, and a few weeks ago we pointed out that this is the only weak point in dealing with the colony, the conditions in other respects being favorable for an extension of commerce between the mother country and the Dominion. We are glad to notice that the blot on Canada's commercial standing is being keenly felt by Canadians themselves, and judging by reports which appear in the November and December issue of THE DRY GOODS REVIEW, an agitation has arisen, and is gathering such strength as will compel the Dominion Government to take the matter seriously in hand, and put a measure on the Statute book which will remedy the present disgraceful condition of affairs, and raise the status not only of the colony as a whole, but of each individual member of it. It may appear anomalous that the passing of a bankrupt law should raise the status of a trader, but such, we shall show, would be the case. In the present chaotic condition of affairs the wholesaler, although satisfied with the position of his retail customer at the moment he supplies goods to him, cannot be sure that before the time of payment comes he will not have assigned, for some purpose or other, perhaps to a relative, for an old standing loan, or even to another wholesale house where he has a large credit. Such an assignment would be perfectly valid, and there would be no chance of wholesaler No. 1 obtaining a penny for the goods recently supplied by him until the preferential creditor or creditors, in whose favor the assignment had been made, had received payment in full of their claims. It will, therefore, readily be perceived that the credit and high standing of any Canadian trader is always subject to the possibility of his availing himself of the present improper state of the law, and in calculating his status in the commercial world (which is, of course, not bounded by the Atlantic and Pacific Oceans) a discount must always be taken off to provide for this contingency, and he therefore loses caste as compared with the traders of other nations

"As is only to be expected, no class of persons suffer more from the present state of the law, and none feel the grievance heavier than the Canadian traders themselves. It is true that the lack of security deters British exporters from launching out in the Dominion as they would otherwise do, and they have to miss the profits which they would be able to make if they could trade with confidence. But the Dominion loses a great deal

more by not having the money, goods, and the credit which British merchants would introduce to the country if they could pursue a vigorous policy, and, in a young country like Canada, money and credit are at least half the essentials to prosperity. That such is the feeling of Toronto merchants is clearly shown by a report of the November meeting of the Board of Trade of that city. The meeting unanimously decided to urge upon the Government the necessity for passing a bill which is already in draft, and our contemporary states that 'a fearless, independent criticism of the Government's sluggishness on the matter pervaded the whole discussion, and the earnestness was such as will brook no further delay.'

"We who live under probably the best bankruptcy laws possessed by any State are apt to grumble at the delays, the tedi-

ousness, and the poor results which come from an estate which once reaches the purlieu of Carey street. But, at least, we have the protection of that institution to prevent the debtor setting us at defiance, and dealing with the goods we have supplied him with according to his own sweet will, while coolly declining to pay us for them. What should we say to a case reported in THE DRY GOODS REVIEW, in which a firm in the maritime provinces bought goods in Toronto and gave a bill for them? When the bill became due, they asked for a year's extension, without interest, threatening, if this were not given, they would make a preferential assignment, and when the second bill became due offered a compromise of 12s. in the £, with the same threat as before. Another instance is given of a firm in St. John's, who bought goods in Toronto, and when payment became due gave the creditors an option of taking 6s. 8d. in the £, or getting what they could after someone else had been given a preferential assignment.

Many other instances of what we should call shocking commercial depravity are given, but in Canada, as they are quite within the law, no one has a right to complain, except of the law. That the law tends to make men dishonest is shown by Bradstreet's, which reports that while there was only 1 per cent. of fraudulent bankruptcies in 1890, there were 4 per cent. in 1891, and over 5 per cent. in 1892.

"What complicates matters still further, and renders trading for Canadians unsafe, and for Englishmen impossible, is the multiplicity of little laws in the different divisions of the Dominion dealing with chattel mortgages, assignments, etc. Therefore we most cordially support our Canadian cousins in their endeavors to remove the reproaches which have so long hung over them, by passing a sensible Bankruptcy Bill applicable to all parts of the Dominion alike."



SPRING.

SHORTENING CREDITS.



As to emphasise what was said in the January issue of this journal as to the advisability of shortening credits in the dry goods trade, we present our readers with the views of the leading wholesalers in Montreal and Toronto, and we venture to assert that no more valuable opinions have ever been given on this subject than are given here. These opinions are those of men who have most capital invested in the wholesaling of dry goods and hence have most at stake, and also know exactly how the present terms affect the trade and how a shortening of terms would result.

The retail merchant with little capital will view such a shortening of credits with alarm, but the man who is solid on his feet must necessarily view it with favor. Shorter credits would mean the outrooting of the weak retailer, the restriction of failures, the limiting of the number of bankrupt stocks thrown on the market, and a placing of the trade on a firmer and more business-like basis. But we will reserve further criticism until the reader has heard what the wholesalers have to say: •

E. B. GREENSHIELD'S VIEWS.

Mr. E. B. Greenshields, the senior member of the firm of S. Greenshields, Son & Co., admitted that some shortening of credit was advisable. He did not consider that the country was in a position to adopt the sixty days net idea, remarking that the United States, a much richer country than Canada, had not adopted it until after the civil war, during the boom which followed that event. Reform would, owing to the conditions in Canada, have to be secured gradually, and as the four months idea was a good move, and the only feasible method at present, the trade should find it to their advantage to adopt it generally. It was, to all intents, in vogue now on domestic cottons and woolens which wholesalers sold to their customers at practically the same terms at which the goods were bought from the manufacturers, viz., Canadian cottons, 3 months or 3 per cent. for cash, and Canadian woolens, 4 months or 4 per cent. for cash. A customer, if he was in a position to take advantage of the cash discount, could do so. He thought this was about as short credit as the condition of the country warranted at present, and if they could get the trade generally to assimilate their terms on imported goods more to the above methods, it would be a step in the right direction. Reform, in fact, was absolutely necessary, because the terms on which English goods were bought were much changed from what they were in the old days. Of course, a certain proportion were still bought on the six months' terms, but the bulk was on four months, while a large proportion were cash goods. Besides, as the importers here did not get the goods for six weeks after the date of the order, the most of them were cash goods, or nearly so. Most of the houses sold these English goods at six months, dated from the 1st of April, and, in view of the above circumstances, anyone would recognize that a change was advisable. Some of the houses his own, among the rest were selling a large proportion of their English goods at four months 5 per cent. for cash, but they found it difficult to observe this method strictly, in view of the fact that other firms were offering the same goods on six months' terms. He was sure, therefore, that if a general understanding could be arrived at on the matter, no one in the trade would

object to a shortening of the existing long credits. Another stumbling block in the way was the action of English wholesale houses, who competed with Canadian wholesale merchants, and sold on six months' terms. He knew of leading firms whose chief objection to the shortening of terms was this competition of English houses. It was against human nature to expect that the former would consent to see business taken away from them. However, if these little difficulties could be got around, a universal observance of the four months 5 per cent. for cash would be a decided advantage. With regard to a still shorter system of credits, it was very admirable, no doubt, but not practicable at present.

A PRACTICAL THOUGHT FROM MR. CLEGHORN.

Mr. J. P. Cleghorn, of J. G. McKenzie & Co., was in favor of anything that could be done to shorten the present system of long credits. A good deal of it was due to the wide extent of country which traders had to consider in selling goods. That it was wrong, however, no one would deny, but he questioned if the trade could come to an agreement on the point. He was sure, however, that the matter would remedy itself in time. One way to do so, and perhaps the most effective, would be for the brokers to refuse to discount long dated paper. If the latter could be induced to do so it would nip the evil at the head.

MR. ROBERT GAULT'S VIEWS.

Mr. Robert Gault of Gault Bros. said that the credits allowed by the dry goods trade of Canada were altogether too long, but the custom was an old established one, and while modifications had been made and successfully in the case of some lines, the bulk of the goods were sold on too long terms. For instance, a buyer came into their warehouse and bought a parcel of goods in December and had them delivered in January, but did not pay for them until six months from the first of April, or, in other words, the importer did not get his money for goods imported, and perhaps paid for shortly after the first of January, until October. That this was ethically wrong any one could see at a glance, but it was difficult to know what steps to take to remedy the matter, which was purely one of business competition. He cordially endorsed anything that could be done to secure the general recognition of the four months' method, which was as much reform as any one could expect at one time. He knew that the system of 60 days net, also 30 days, was in vogue south of the line, but Canadian traders were not in a position to adopt it at present.

MR. SLESSOR'S VIEWS.

Mr. Jas. Slessor, the senior partner in Jas. Johnson & Co., said that the policy of the agencies of English wholesale houses was in his opinion one of the chief obstacles in the way of a shorter credit system. So far as he knew no attempt had been made to bring these gentlemen round, but if it could be done he thought that the wholesalers here would soon fall into line. There was this to be said for the English agents. When they first started they had found the long credit system in vogue, and of course had followed suit. As to the advisability of shortening the terms, no one with any sense would oppose it if the general observance of the four months' method could be secured. With the terms on many of their importations as they were, it was a decided drawback for them to receive goods in, say, May and June, deliver them by the middle of that month and then wait until six months from the first of October until they got their money. His house were selling several

of imported goods on the four months' basis, and the advantage of it over the longer terms was obvious to anyone who had to look into the matter. Speaking on the question of 60 days net, Mr. Slessor said that his firm was selling some of cottons goods on that basis, but it was a special case. He considered the general adoption of this system as a hard fast rule impracticable in Canada. It would be a great advantage, he admitted, but the conditions did not permit of it. The four months' method, however, was perfectly feasible if the trade could only agree.

W. R. BROCK & CO.

Speaking with Mr. Brock and Mr. Jermyn of W. R. Brock & Co., they seemed to think that a change of terms to a strictly sixty day basis is entirely impracticable owing to the fact that the business is such that it necessitates longer than a 60 days credit. A longer term is necessary to three-quarters of the trade, and if the sixty day basis obtained these men would find it difficult to finance. Nevertheless they believed in curtailing credits as much as possible and believed in sticking as close as possible to four months on imported goods and three months on domestic goods. At one time they used to sell their woolens on six months time, but this has not been the rule for the past ten years. They deprecated the selling of goods in November and December for immediate delivery on sorting account, and dating them April 1st, four months, same as the goods delivered in January and following months. Of course this isn't always done, but it often occurs with some houses. They also deprecated the giving of six months from April 1st on spring woolens, and condemned the practice very strongly.

JOHN MACDONALD & CO.

Messrs. John Macdonald & Co. on being interviewed in regard to the questions that are agitating the whole trade of the country, viz: time, dating, profits, etc., state that they have very little faith in "Combinations" or "Guilds." They have more faith in people conducting their business on proper lines. That is, asking a reasonable and fair profit and being judicious and careful in their credits and not hurting their neighbors or the community by supporting large reckless "support accounts" or by such tricks as "baiting" certain lines of goods and then making up the profit on other goods the value of which is not so well known to the trade and to the community. In conducting their business their motto is "Honesty, integrity and fair-play," and if these principles are carried out by every wholesale merchant and retail store-keeper there will be less failures and the customer would get just the same value. And further

in regard to "Combinations" and dating and selling ahead, it would be better that a general principle should be laid down with the understanding that every house should honorably carry it out without any fine or "cast-iron" agreement; it being left more to the honor of the house than signing a "round robin."

MR. GRASETT'S IDEAS.

Mr. Grasett of Wyld, Grasett & Darling, confined his opinions more especially to Canadian staples. He thought each system had its own advantages and drawbacks. If staples are sold at 60 days net along with other goods, and then a large cash discount five per cent. is taken off the whole bill, the house that sells at a small advance will find that it is making no money on its staples. The large cash discount was only intended to apply to imported

goods, and when applied to close sold staples, it takes off all profit. To sell staples at 60 days net, the wholesaler must ask only a small advance to off-set the handsome cash discounts allowed by other firms. Then, of course, the independent men are the ones who take advantage of the 60-day basis, and these independent men would take five per cent. off if goods were sold subject to this discount. Hence the wholesaler gains nothing by adopting a 60-day basis, as only the same amount of money comes in. There are a large number of men who take their Canadian staples either at net prices or subject to a discount which is always taken off, hence whichever system is adopted the same results are obtained, and neither system will allow any very large margin on Canadian goods.

Mr. Grasett said that dating ahead was undoubtedly an evil in the trade, and could only be corrected by united action. This, he thought, was impracticable, as the jobbers were too numerous and too scattered. This foolish system had obtained a

strong foothold and would be an extremely hard thing to change. In fact, he considered it little short of an impossibility.

MR. McMASTER'S VIEWS.

J. Short McMaster, of McMaster & Co., would be pleased to see some united action taken regarding forward dating, which is an undoubted injury to the solvent retailers throughout the country, as it enables weak competitors to carry on business long after the capital they may have had in their business has melted away. This constitutes a real grievance to the sound trader.

With reference to discounts it does seem unbusinesslike to allow the equivalent of from 15 per cent. to 17 per cent. per annum for cash, thereby handicapping the solvent and hard working retailer who has not yet accumulated sufficient capital



SUMMER.

to enable him to take advantage of it. It seems unnecessary that when money can be secured at 5 or 7 per cent. dealers should give the enormous cash discounts now allowed.

GORDON, MACKAY & CO.

Gordon, Mackay & Co., express themselves on this matter as follows: There is in our opinion a strange want of discernment shown in the writing and talking done on this subject. With respect to its bearing on the wholesale trade, it must be obvious that a greater risk is run in giving four or six months' credit than in giving one or two months'. Unquestionably men of business who are using their capital, and their mental and physical energies, in conducting large concerns, will reduce the wear and tear of body and mind by shortening the terms of credit, and is it not simply keeping pace with the march of civilization, education and progress, to work on lines which will harmonize with the triumphs of steam and electricity? Surely we do not want to go back to the days when goods were sold at six or eight months, 1st March or 1st September. If we do, why not go further still to the days when wholesale merchants gave their notes to the Government for their Customs duties, and kept running accounts rendered to their customers on the 1st of January for the purchases of the previous year; or when goods were exchanged for produce, and business was not buying and selling, but barter.

And now for the retailers' side of the question. Does any sane man think a solvent house will, or can, sell goods on terms of credit which increase the risk, and lock up capital, without charging prices which are estimated to amply cover risk and use of capital? And does he think that ordinary, or double ordinary interest will be considered sufficient for this risk and use? Let him make no mistake; if he buys on long time, most assuredly he will pay for it, if he is worth it. Further, let retailers reflect for a moment on the facilities afforded by the long credit system for the setting up of men destitute of means in opposition to legitimate traders. These mushroom concerns run along for a time, and then either compromise or are sold out at rates on the dollar ruinous to sound business. They can rest assured that if the retail merchant cannot buy on long credits, he will not over-buy, if he be capable and honest. The men of small means will perforce operate on a small scale until he has, by industry, skill and economy, accumulated capital warranting larger operations; and he will not scatter his goods broadcast, only discovering when his bills mature that he has neither money nor goods, only "book debts"—all perfectly good until a trustee or liquidator attempts to collect them. The motto for business in this year of grace, in the interests of the wholesaler, is "Short credits"; in the interests of the retail trade, "Short credits"; and for the great army of consumers, "Spot cash and no credit."

TO SUM UP.

It will thus be seen that while all the wholesale houses deplore the present unbusinesslike and unsatisfactory mode of doing business, yet there lacks the community of good fellowship which would enable them to act unitedly in carrying out a remedy for the acknowledged existing evils—evils which neither benefit them nor the retailers throughout the country.

To say that combination is impossible is to say something with which everybody will not agree. The wholesale grocers of Toronto combined and maintained certain terms. With this precedent before them, and many others in this and other coun-

tries, it is not right to say that combination is impossible. It is both possible and practicable. Whether it would be advisable or not is another question. A combination of this kind would be practically a trust. Yet trusts are not bad in themselves; they are against public policy when they attempt to raise price beyond a just height. They are against public policy, also, when they attempt to freeze out the small trader and place the manufacturer or distributor of any certain product in the hands of one. A combination such as would be needed in this case is only to affect a reform which every person must acknowledge is much needed. It would be a combination to affect a change that would place the wholesaling of any goods on a sound economical and financial basis. It would be a combination which would enable manufacturers to secure quicker returns for their products. It would be a combination to restrict credits to retailers who were running behind. It would be a combination to increase the chances and business of every merchant who was doing a good trade, and had his capital at stake in his business.

THE CLERK'S RESOLVE.

GIMME a map of Canada—
Why—there's only a few small spots
That's populated—here and there

The little scattered dots.
And here I am a hired man—
I'm ordered round on this here plan:

"Oh, you come here,"
Or, "You go there,"
Or else, "You're late to-day."
The north and west both cry, "Tut-tut,
Come up with us and help to cut
Our cordwood and our hay."

To tell the honest, solemn truth
I am a genteel slave—
A zealous, strong Toronto youth
Plods onwards to his grave.
The whip-lash cracks above his head,
A gentleman—Rats! a slave instead;
For it's "You come here"
Or, "You go there,"
Or else, "You're late to-day,"
And every day your self-respect
Goes down—it's what you might expect
When courage flees away.

We're young and free, both you and me,
The west is open yet,
And near the great Pacific sea
A fortune we will get.
The master's door is loudly slammed,
We only mutter "him be damned,"
'Twas "You come here,"
Or, "You go there,"
Or else, "You're late to-day,"
While all our land, it cries—"tut-tut."
And beckons us to come and cut
Its cordwood and its hay.

THE KHAN.

LOOKING BACKWARD.

BY TOM SWALWELL.



"In this country we are dry goods clerks; in England they don't know what a dry goods clerk is," said old John Thompson, as we smoked and chatted the other evening. 'John, I would like you to tell me what difference there is between this country and England in the dry goods business,' said I.

"Well, the first thing that struck me when I came out was the difference in young boys. With us, a boy is apprenticed for five years. His first duty is sweeping the shop, dusting, etc., and woe betide him if he does not pick up every half-yard of string and bit of paper before he sweeps. Every week I used to have to straighten out, clip into squares and string up every piece of paper I had saved during the week. The ends of twine that I had picked off the floor, I knotted and wound into large reels for the tying up of parcels. I was amazed at the quantity of stuff the boys out here swept up and threw out in the lanes. It would have driven the people I was apprenticed to into the asylum.

"In most towns in England they exchanged hands on market days. This prevents them keeping too many hands. For instance, our market day was Monday; the town's just north of us was Wednesday. On Monday we received two or three hands from the north and sent the same number back to them on Wednesday. Our busiest time of year was the market days during the hirings in May and November. The farmers and hired servants came in from the country in droves—the farmer to hire servants, the servants seeking new places. They assembled in the old market place. That was our harvest. The town was full of wild beast shows, side shows, and circuses.

"In those days every married woman's ambition was to own a Paisley shawl and a black silk dress. The servant girls were attired in hoop skirts nine feet in circumference, red and white stripe stockings, and the more colors they could put in a bonnet the better.

"I remember the first day I went behind the counter and sold a penny spool of cotton. Brooks' cotton people used to offer any apprentice lad a gold sovereign for any spool found short measure. We sold only bright glacie threads then, as sewing machines were not invented. There was a big scramble among the thread people to get on the market first with a soft thread that would work successfully in sewing machines. The principal make of prints we sold were Hoyles' lilacs, browns, and plates. We had lots of old farmers' wives who used to test them by the snell; they had worn "oils" prints all their lives, and they

knew them by the "oily smell" and finish. It was no use, the old hands used to say, to explain—it was a waste of time, and Hoyles and "oils" were all the same to us so long as they were bought and paid for.

"During my apprenticeship we had one day in the week in the reserve stock room. We used to roll on round rollers all grey cottons, shirtings, denims, corduroys, jeans, and many other lines. We lads used to race over a 60-yard piece of grey to see who paid for a penny bottle of ginger pop. When a boy became expert he could roll a 60-yard piece in two minutes. There were no boards used for staples in old times. You would think tying up a packet of hosiery was a mighty simple thing; but I remember the senior member of the firm made me re-open and tie up a paper of hosiery half a dozen times before I got the

creases exact. Things had to be just so, for he belonged to the old school of drapers. He was a kind, generous hearted old gentleman, but to see an apprentice throw out a yard of twine or a bit of wrapping paper meant a lecture on 'waste not, want not,' and extravagant habits.

"Now, this little chat refers to an English country town—a few things I remember during five years' apprenticeship. During that five years we didn't have in the dry goods trade either a failure or a fire. No man ever dreamt of starting for himself unless he was thoroughly experienced. The first account I went out to collect, with instructions not to return without the money, was to a man who kept a brick yard. I told him I dare not go back without the money, and I would sit down until he got it. I did sit down; but he picked me up, carried me to the deep pond, and said:

"Now, will you run every step of the way home, or be drowned? One! Two! Thr!

"I'll run home!

"You bet, I did, too.

"I went to London when I

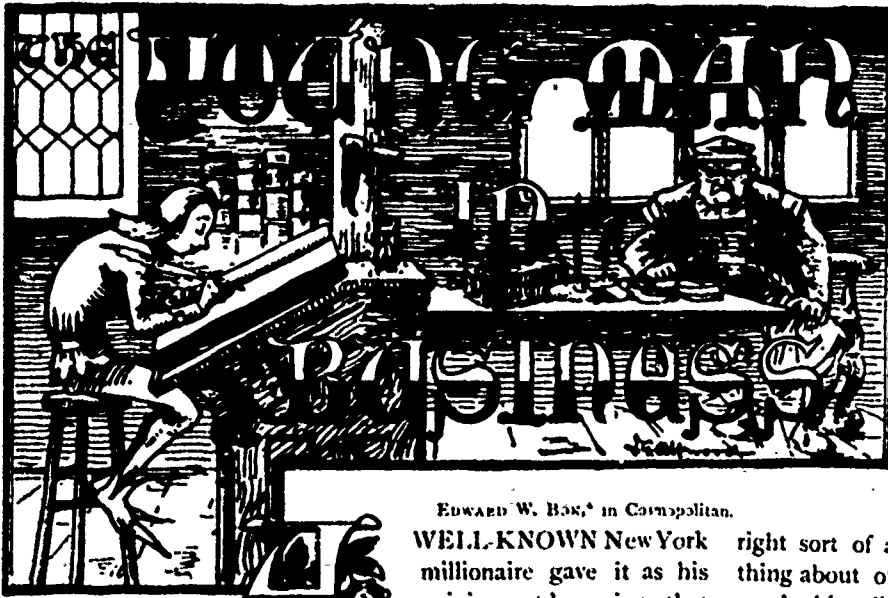
was eighteen. Some night I'll give you a few of my recollections of London."

BOMBYX OTUS.

A new competitor of the silkworm has been found on the Dalmatian coast, according to a report of the French Consulate in Trieste. This is the Bombyx Lasiocampa Otus. The moth of this is similar to that of the silkworm, but the cocoon is much larger and the silk finer and snow white. The worm feeds on the leaves of the evergreen, Quercus Ilex. Experiments are being made with the intent of raising this newly discovered worm for commercial purposes. It goes without saying that the usual "revolution in the silk trade of the world and dethronement of the silkworm," is at hand.



AUTUMN.]

EDWARD W. BOK,* in *Comopolitan*.

WELL-KNOWN New York millionaire gave it as his opinion not long since that any young man possessing a good constitution and a fair degree of intelligence,

might acquire riches. The statement was criticised—literally picked to pieces—and finally adjudged as being wildly extravagant. The figures then came out, gathered by a careful statistician, that of the young men in business in New York City only sixty per cent. were earning \$1,000 per year, twelve per cent. had an income of \$2,000, and only five per cent. commanded salaries in excess of the latter figure. The great majority of young men in New York City—that is, between the ages of twenty-three and thirty—were earning less than thirty dollars per week. On the basis, therefore, that a young man must be established in his life profession by his thirtieth year, it can hardly be said that the average New York man in business is successful. Of course, this is measured entirely from the standpoint of income; yet, after all, is not that point of view a tolerably fair one? A young man may not, in every case, receive the salary his services merit, but, as a general rule, his income is a pretty accurate indication of his capacities.

Now, as every young man naturally desires to make a business success, it is plain from the above statement that something is lacking, either the opportunities, or the capabilities in the young men themselves. No one conversant with the business life of any of our large cities can, it seems to me, even for a single moment, doubt the existence of the chances for young men. Take New York as a fair example. Here exist more opportunities than there are young men capable of embracing them. The demand is far in excess of the supply. Positions of trust are constantly going begging for the right kind of young men to fill them. But the material doesn't exist, or, if it does, it certainly has a most unfortunate way of hiding its light under a bushel, so much so that business

*One of the men who have surmounted obstacles and achieved responsible position at an early age and whose decided talents are recognized in the publishing world, is Mr. Edward W. Bok, the editor of the *Ladies Home Journal*, Philadelphia. Mr. Bok was born in Holland, from whence his family removed to this country when he was five. Beginning his career in the office of the *Western Union*, he subsequently entered the service of a publishing house, and later achieved the position of advertising manager with *Charles Scribner's Sons*. This position he retained until he was twenty-five, when he accepted the difficult and responsible position of editor of the *Ladies Home Journal*. He is now a part owner in the famous *Journal* to whose success he has so largely contributed, and in addition to this is, with his brother, proprietor of a prosperous syndicate press agency.

men cannot see even a glimmer of its rays. Let a position of any real importance become open, and it is the most difficult kind of problem to find anyone to fill it satisfactorily. Business men are constantly passing through this experience.

In order that, in this article, I might deal with facts rather than with theories, I made a personal canvass of a dozen of the largest houses in five different commercial and professional lines of business to see to what extent there existed openings for young men. In only two of the houses approached were the heads of the firms satisfied that the positions of trust in their houses were filled by capable men. And in both of these instances I was told that "of course, if the right sort of a young man came along who could tell us something about our business we did not already know, we should not let him slip through our fingers. Positions can always be created." In the remaining ten cases, one or more opportunities presented itself in each instance; in fact, in four of the houses positions had been open for six months or more, and the sharpest kind of a lookout kept for possible occupants. These positions command salaries all the way from two to five thousand dollars per year. Take in that particular profession with which I am naturally most conversant, I know, personally, of not less than six positions actually yawning for the men to come and fill them—not clerical positions, but positions of executive authority. Young men are desired in these positions because of their progressive ideas and capacity to endure work; in fact, "young blood" as it is called, is preferred in nine positions out of every ten nowadays.

I have dwelt upon this phase of the question because I wished to make it as clear as it is given me to do, that the chances for business success with any young man are not wanting. The opportunities exist; plenty of them. It is simply that the average young man of to-day is incapable of filling them, or if he be not exactly incapable (I am willing to give him the benefit of the doubt), he is unwilling, which is even worse. That exceptions can be brought up to controvert this statement I know, but in this article I shall deal with the many and not with the few.

The average young man in business to-day is nothing more or less than a plodder—a mere automatic machine. He comes to his office at 9 o'clock in the morning, is faithful to the duties he performs, goes to lunch at twelve, comes back at one; takes up whatever he is told to do until five, and then goes home. His work for the day is done. One day is the same to him as another, he has a certain routine of duties to do, and he does them day in and day out, month in and month out. His duties are regulated by the clock. As that points, so he points. Verily, it is true of him that he is the same yesterday, to-day and forever. No special fault can be found with his work. Given a particular piece of work to do, he does it just as a machine would. Such a young man, too, generally considers himself hard-worked—often over-worked and underpaid, wondering all the time why his employer doesn't recognize his value and advance his salary. "I do everything I am told to do," he argues, "and I do it well. What more can I do?"

This is simply a type of a young man which exists in thousands of offices and stores. He comes to his work each day

no definite point or plan in view; he leaves it with nothing accomplished. He is a mere automaton. Let him die, and his position can be filled in twenty-four hours. If he detracts nothing from his employer's business he certainly adds nothing to it. He never advances an idea; is absolutely devoid of creative powers; his position remains the same after he has been in it for five years as when he came to it.

Now I would not for a moment be understood as belittling the value of faithfulness in an employee. But, after all, faithfulness is nothing more nor less than a negative quality. By faithfulness a man can hold a position a life-time. He will keep it just where he found it. But by the exercise of this single quality he does not add to the importance of the position any more than he adds to his own value. It is not enough that it should be said of a young man that he is faithful; he must be something more. The willingness and capacity to be faithful to the smallest detail must be there, serving only, however, as a foundation upon which other qualities are built.

Altogether too many young men are content to remain in the positions in which they find themselves. The thought of studying the needs of the next position just above them never seems to enter into their minds. I believe it is possible for every young man to rise above his position, and I care not how humble that position may be, nor under what disadvantages he may be placed. But he must be alert. He must not be afraid of work, and of the hardest kind of work. He must study not only to please, but he must go a step beyond. It is essential, of course, that he should first of all fill the position for which he is engaged. No man can solve the problem of business before he understands the rudiments of the problem itself. Once the requirements of a position are understood and mastered, then its possibilities should be undertaken. It is foolish, as some young men argue, that to go beyond their special position is impossible with their employers. The employer never existed who will prevent the cream of his establishment from rising to the surface. The advance of an employee always means the advance of the employer's interests. Every employer would rather pay a young man five thousand dollars a year than five hundred. What is to the young man's interests is by far greater to the interests of his employer. A five hundred dollar clerkship is worth just that amount and nothing more to an employer. But a five thousand dollar man is fully worth five times that sum to a business. A young man makes a position exactly what he chooses; a millstone around his neck, or a stepping-stone to higher success. The possibilities lie in every position; seeing and

embracing them rests with its occupant. The lowest position can be so filled as to lead up to the next and become a part of it. One position should only be the chrysalis for the development of new strength to master the other just above it.

A substantial business success means several things. It calls, in the first place, for concentration. There is no truth so potent as that we cannot serve God and Mammon. Nor can any young man successfully serve two business interests, no matter how closely allied; in fact, the more closely the interests the more dangerous are they. The human mind is capable of just so much clear thought, and generally it does not extend beyond the requirements of one position in these days of keen competition. If there exists a secret of success it lies, perhaps, in concentration more than in any other single element. During business hours a man should be in business. His thoughts should be on nothing else. Diversions of thought are killing to the best endeavors. The successful mastery of business questions calls for a personal interest, a forgetfulness of self that can only come from the closest application and the most absolute concentration. I go so far in my belief of concentration to business interests in business hours as to argue that a young man's personal letters have no right to come to his office address, nor should he receive his social friends at his desk. Business hours are none too long in the great majority of our offices, and with a rest of one hour for luncheon, no one has a right to chop off fifteen minutes here to read an irrelevant personal letter, or fifteen minutes there to talk with a friend whose conversation distracts the mind from the problems before it. A young man cannot draw the line between his business life and his social life too closely. It is all too true of thousands of young men

WARREN.

that they are better conversant during the baseball season with the batting average of Roger Connor, or the number of men "put out at second" by "Buck" Ewing, than they are with the discounts of their business, and this useless knowledge too many of our young men allow themselves to their own detriment.

Digression is just as dangerous as stagnation in the career of a young man in business. There is absolutely no position worth the having in business life to-day to which a care of other interests can be added. Let a man attempt to serve the interests of one master, and if he serves him well he has his hands and his head full. There is a class of ambitious young men who have what they choose to call "an anchor to the windward" in their business. That is, they maintain something out-

side of their regular position. They do this from necessity, they claim. One position does not offer sufficient scope for their powers or talents, does not bring them sufficient income, and they are "forced," they explain, to take on something in addition. I have known such young men. But as far as I have been able to discern, the trouble does not lie so much with the position they occupy as with themselves. When a man turns away from the position he holds, to outside affairs, he turns just so far away from the surest path of success. To do one thing perfectly is better than to do two things only fairly well. It was told me once of one of our best known actors, that outside of his stage knowledge he knew absolutely nothing. But he acted well—so well that he stands to-day at the head of his profession, and has an income of five figures several times over. All-around geniuses are rare—so rare that we can hardly find them. It is a pleasant thing to be able to talk well on many topics; but, after all, that is but a social accomplishment. To know one thing absolutely means material success and commercial and mental superiority. I dare say that if some of our young men understand the needs of the positions they occupy more fully than they do, the necessity for outside work would not exist.

Stagnation in a young man's career is but a synonym for starvation, since there is no such thing as standing still in the business world of to-day. Either we go backward or we go forward; we never stand still. When a young man fails to keep abreast of the possibilities of his position, he recedes constantly, if unconsciously perhaps. The young man who progresses, is he who enters into the spirit of the business of his employer, and who points out new methods to him, advances new ideas, suggests new channels and outputs. There is no more direct road to the confidence of an employer than for him to see that any of his clerks understands his business even better than himself. That young man commands the attention of his chief at once, and when a vacancy occurs he is apt to step into it, if he does not forge over the shoulders of others. Young men who think clearly, can conceive, create and carry out, are not so plentiful that even a single one will be lost sight of. It is no special art, and it reflects but little credit upon any man to simply fill a position. That is expected of him; he is engaged to do that, and it is only a fair return for a certain payment made. The art lies in doing more than was bargained for; in proving greater than was expected: in making more of a position than has ever been made before. A quick conception is needed here; the ability to view a broad horizon, for it is the broad-minded man, not the man of narrow limitations, who makes the success of to-day. A young man showing such qualities to an employer does not remain in one position long.

Two traps in which young men in business often fall are a disregard for small things, and an absolute fear of making mistakes. One of the surest keys to success lies in thoroughness. No matter how great may be the enterprise undertaken, a regard for the small things is necessary. Just as the little courtesies of every-day life make life the worth living, so the little details form the bone and sinew of a great success. A thing half or three-quarters done is worse than not done at all. Let a man be careful of the small things in business and he can generally be relied upon for the greater ones. The man who can overcome small worries is greater than the man who can override great obstacles. When a young man becomes so ambitious for large success that he overlooks the small things, he is pretty apt to encounter failure. There is nothing in business so infinitesimal that we can afford to do it in a slipshod fashion.

It is no art to answer twenty letters in a morning when they are in reality only half answered. When we commend brevity in business letters, we do not mean brusqueness. Nothing stamps the character of a house so clearly as the letters it sends out.

The fear of making mistakes keeps many a young man down. Of course, errors in business are costly, and it is better not to make them. But, at the same time, I wouldn't give a snap of the finger for a young man who has never made mistakes. But there are mistakes and mistakes; some easy to be overlooked, others it is better not to blink at in any employee. A mistake of judgment is possible with us all; the best of us are not above a wrong decision. And a young man who holds back for fear of making mistakes loses the first point of success.

A young man in business nowadays with an ambition to be successful must also be careful of his social life. It is not enough that he should take care of himself during the day. To social dissipations at night can be traced the downfall of hundreds of young men. The idea that an employer has no control over a young man's time away from the office is a dangerous fallacy. An employer has every right to ask that those into whose hands he entrusts responsibilities shall follow social habits which will not endanger his interests upon the morrow. So far as social life is concerned, young men generally run to both extremes. Either they do not go out at all, which is stagnating; or, they go out too much, which is deadly. Only here and there is found one who knows the happy medium. A certain amount of social diversion is essential to everybody—boy, man, girl or woman. And particularly so to a young man with a career to make. To come into contact with the social side of people is broadening; it is educative. "To know people," says a writer, "you must see them at play." Social life can be made a study at the same time that it is made a pleasure. To know the wants of people, to learn their softer side, you must come into contact with their social natures. No young man affords to deny himself certain pleasures, or a reasonable amount of contact with people in the outer world. It is to his advantage that people should know he exists; what his aims and aspirations are. It is well for a young man to keep himself honorably in the eyes of the public. His evening occupations should be as widely different from those which occupy him during the day as possible. The mind needs a change of thought as well as does the body a change of raiment. "All work and no play makes Jack a dull boy" contains a vast amount of truth.

At the same time nothing is more injurious to the chances of a young man in business than an over-indulgence in the pleasures of what, for the want of a better word, we call "society." It is a rough but a true saying that "a man cannot drink whiskey and be in business." Perhaps a softer and more refined translation of this is that a man cannot be in society and be in business. This is impossible, and nothing that a young man can bear in mind will stand him to such good account as this fact. No mind can be fresh in the morning that has been kept at a tension the night before by late hours, or befogged by indulgence of late suppers. We need more sleep at twenty-five than we do at fifty, and the young man who grants himself less than eight hours' sleep every night just robs himself of so much vitality. The loss may not be felt or noticed at present, but the process of sleeping is only nature's banking system of principal and interest. A mind capable of the fulfilment of its highest duties should be receptive of ideas, quick to comprehend, instantaneous in its conception of a point. With a fresh mind a clear brain, a young man has two of the greatest levers of success.

These cannot be retained under social indulgences. The dissipation of a night has its invariable influence upon the work of the morrow. I do not preach total abstinence of any habits to which human nature is prone. Every man ought to know what is good for him and what is injurious to his best interests. But an excess of anything is injurious, and a young man on the threshold of a business career cannot afford to be excessive in a single direction. He should husband his resources. He will need them all.

I know there are thousands of young men who feel themselves incompetent for a business career because of a lack of early education. And here might come in—if I choose to discuss the subject, which I do not—the oft-mooted question of the exact value of a college education to the young man in business. Far abler pens than mine have treated of this: it is certainly not for me to enter into here. But I will say this: a young man need not feel that the lack of a college education will stand in any respect whatever in the way of his success in the business world. No college on earth ever made a business man. The knowledge acquired in college has fitted thousands of men for professional success, but it has also unfitted other thousands for a practical business career. A college training is never wasted, although I have seen again and again five-thousand-dollar educations spent on five-hundred-dollar men. Where a young man can bring a college education to the requirements of a practical business knowledge, it is an advantage. But before our American colleges become an absolute factor in the business capacities of men, their methods of study and learning will have to be radically changed. I have had associated with me both kinds of young men, collegiate and non-collegiate, and I must confess that the ones who had a better knowledge of the practical part of life have been those who never saw the inside of a college and whose feet never stood upon a campus. College-bred men, and men who never had college advantages, have succeeded in about equal ratios. The men occupying the most important commercial positions in New York to-day are self-made men, whose only education has come to them from contact with that greatest college of all, the business world. Far be it from me to depreciate the value of a college education. I believe in its advantages too firmly. But no young man need feel hampered because of the lack of it. If business qualities are in him they will come to the surface. It is not the college education: it is the young man. Without its possession as great and honorable successes have been made as with it. Men are not accepted in the business world upon their collegiate diplomas, nor on the knowledge these imply.

Young men have forged to the front wonderfully during the past ten years. Employers are more than ever willing to entrust great responsibilities on their shoulders. Salaries are higher than ever; young men never before earned the incomes which are received by some to-day. All success is possible. But—and it's a big word in this connection—he must remember—a few very essential truths, and these are:

Above all things, before a young man attempts to make a success, he should convince himself that he is in a congenial business. Whether it be a trade or a profes-

sion—both are honorable and productive let him satisfy himself, above everything else, that it enlists his personal interest. If a man shows that he has his work at heart, his success can be relied on. Personal interest in any work will bring other things; but all the other essentials combined cannot create personal interest. That must exist first; then two-thirds of the battle is won. Fully satisfied that he is in the particular line of business in which he feels a stronger, warmer interest than in any other, then he should remember:

First—That, whatever else he may strive to be, he must, first of all, be absolutely honest. From honorable principles he can never swerve. A temporary success is often possible on what are not exactly dishonest, but “shady” lines; but such success is only temporary, with a certainty of permanent loss. The surest business success—yes, the only successes worth the making—are built upon honest foundations. There can be no “blinking” at the truth or at honesty, no half-way compromise. There is but one way to be successful, and that is to be absolutely honest, and there is but one way to be honest. Honesty is not only the foundation, but the cap-stone as well, of business success.

Second—He must be alert, alive to every opportunity. He cannot afford to lose a single point, for that single point might prove the very link that would make complete the whole chain of a business success.

Third—He must ever be willing to learn, never overlooking the fact that others have long ago forgotten what he has still to learn. Firmness of decision is an admirable trait in business. The young man whose opinions can be tossed from one side to the other is poor material. But youth is full of errors, and caution is a strong trait.

Fourth—If he be wise, he will entirely avoid the use of liquors. If the question of harm done by intoxicating liquor is an open one, the question of the actual good derived from it is not.

Fifth—Let him remember that a young man's strongest recommendation is his respectability. Some young men, apparently successful, may be flashy in dress, loud in manner, and disrespectful of women and sacred things. But the young man who is respectable always wears best. The way a young man carries himself in his private life oft-times means much to him in his business career. No matter where he is, or in whose company—respectability, and all that it implies, will always command respect. And if any young man wishes a set of rules even more concise here it is:

Get into a business you like. Devote yourself to it.

Be honest in everything. Employ caution; think out a thing well before you enter upon it.

Sleep eight hours every night. Do everything that means keeping in good health. School yourself not to worry; worry kills, work doesn't.

Avoid liquors of all kinds. If you must smoke, smoke moderately. Shun discussion on two points religion and politics.

And lastly, but not least: Marry a true woman, and have your own home.



"Gen'men, dis yere world yves ebery man a libin', but its dam hard wok colectin' de same."

In These Trying Times

.....

Many retailers hesitate to place bulk orders, but prefer to keep up their stocks with small but frequent purchases. To such buyers the chief consideration is **prompt shipment**. They don't want much, but they want it often and in a hurry, and to these we would say that our

**Stock of Laces, Embroideries, Haberdashery,
Dress Fabrics, Gents' Furnishings, Tweeds and
Worsted, Prints, Shirtings, Cottonades and Cottons**

of all kinds, is complete at all times, and ready for **instant demands**. In short, we are carrying the stock for you, and we are not taking reckless chances either, because we have a **steady trade** with reliable customers, and everything points to a satisfactory business this season.

KNOX, MORGAN & CO.

HAMILTON, ONT.

WHOLESALE DRY GOODS.



Oh no, we never advertised; we thought we knew it all,
 'Till biz'ness took a sudden slump an' pushed us to the wall;
 An' now we're knockin' 'round the world, our hopes' unrealized,
 An' all because we knew so much—we never advertised.

A SUMMARY OF 1893.

VIEWS of leading men are always looked to with interest. At the annual meeting of the Toronto Board of Trade, President Wilkie's address was most interesting, and a few quotations are given, those being chosen which most interest the dry goods trade:

"The year 1893 will long be referred to as 'Annus Mirabilis' in the financial history of the world. The panics and crises that have followed one another in sharp succession during that period, uprooting credit, sweeping before them one industry after another, destroying confidence, bringing hundreds of thousands to poverty, attacking Australia and its antipodes, irrespective of soil or flag, and, finally, settling down upon our nearest neighbors with dire results, are an object lesson to Canada to avoid public and personal extravagance, to avoid the borrowing of foreign capital for use in non-productive investments, to avoid fostering illegitimate enterprises for the benefit of the few, and to depend for success and fortune upon the gradual but sure development of her own resources, upon straight economic lines.

"We have much to be thankful for—we have escaped the torrent of bankruptcy that has washed in vain against our borders, and to-day Canada stands eminent for its financial soundness amongst the nations of the earth."

INSOLVENT ACT.

"It is gratifying to know that the confusion that has existed since the repeal of the Insolvent Act of 1875, in dealing with insolvent debtors and with their estates, is about at an end, and that the efforts of this and other Boards of Trade to obtain a Dominion insolvent act are likely to be crowned with success. The absence of such an act has worked great loss and hardship upon debtors and creditors alike. There are thousands hopelessly involved to-day who should be active, money-making business men, doing their share in building up the Dominion, if it were not for the heavy chains of bankruptcy with which they are fettered. On the other hand, trade and commerce, represented by the creditor, are impeded by the uncertainties of the laws governing bankruptcy, credit is withheld, buyer and seller are held apart, and the 'sauve qui peut' signal is ever at the masthead, to the serious hindrance of business relations, and to the degradation of public morals."

PACIFIC TELEGRAPH.

The influence of the Board has been exercised in favor of the establishment of direct telegraph communication, via the Pacific Ocean, between Canada and Australia. It is to be regretted that there has been much delay, as the attempt to develop trade and commerce between the two countries is

already felt to be almost hopelessly handicapped without the telegraph. As a single illustration of the necessity of a Pacific cable, I have only to mention the stranding of the *Miwera* a few months since, and the long suspense and anxiety as to the fate of the steamer, passengers and crew. We have now, however, the best reason to believe that our brother colonists in the southern hemisphere, as well as the home authorities, are fully awakened to the absolute necessity of this line of telegraphic communication, and that we may confidently look forward to arrangements being made for its immediate establishment at the coming conference of delegates from the Australasian governments in Ottawa."

FAST ATLANTIC SERVICE.

"This Board has put itself on record more than once in favor of a high class steamship service to and from Great Britain. It is no exaggeration to say that the present service is slow and inefficient, and has had the effect of driving Canadians to foreign ports and foreign lines of steamers.

"It is humiliating for us as Canadians to consider that in a voyage to England, unless we are prepared to lose from three to five days of time, we are compelled to take ships from a foreign port and travel over a route 430 miles longer than via Quebec."

CONDITION OF TRADE.

"I shall not venture to report upon the course of the trade industries during the past year. Each member of the board should be familiar with the ups and downs of his own line of business, but I may be allowed to state that in my opinion the misfortunes which have overtaken many during the year are traceable not so much to dulness in trade as they are due to too extended efforts and to outside investments. The business man who has been content to confine his operations within legitimate bounds should have no difficulty in overcoming the effects of a temporary depression, but, if to the effects of commercial depression are added the losses incident to the collapse of a 'land boom' or of the stock market, it is not the condition of trade that is answerable for his misfortunes.

"We are too apt in Canada to be carried away in our ambitions by the mad rush and excitement which are to be witnessed in two or three of the largest cities of the American Union, and by the immense fortunes which are realized from time to time by reckless speculation; but we must not forget the absconding official, the disgraced director, or the bankrupt merchant. If we could only bring home to ourselves an appreciation of the misery and wretchedness entailed upon thousands as the result of what is commonly known as 'dealing in margins,' I am certain that there would be fewer complaints, fewer failures, and many more happy homes."

A NEW YEAR'S VISION.



COLD it was on the morning of January 1, 1894, and the Jester, who had drawn his overcoat on over his motley, bent himself against the blast that played with the jingling bells in his cap, and made his way

down Chestnut street to the lairs of those who sell diaries and calendars. His usually careless brow was furrowed with rather serious reflections, for he had found a flaw in the welding of one of his best and strongest Good Resolutions, young as the day was, and he was wondering what would become of the other nine by the time the sun went down. He paused before the oldest House, in its line, in the world, the old established, ever reliable monopoly of Time, and read the familiar sign more than once before he entered the establishment—"Jobber in Seconds, Minutes, and Hours; sole dealer in Years and Centuries; all the Months furnished in Season; orders from the country promptly attended to; seed-time looked after and harvest attended to by reliable Dates; Rains supplied for all occasions; liberal reductions to Sunday-schools and Temperance picnics; Cold Storage for Yesterdays; Teeth extracted while you wait; Wrinkles furnished to order; step in and examine our assortment of Bald Heads before looking elsewhere: Eyes of all shades fitted to any grade of Spectacles; only House open all night and Sundays, all the Year round; all goods cash or long credit on gilt edge collateral; a salesman to every customer; nobody has to wait; you're next; sole proprietors of the right to manufacture Calendars for the Solar System."

This seemed to be about the place the Jester was looking for. He entered and said to the Venerable Figure who stood behind the counter carefully adjusting the gauge on a tiny hour-glass that had evidently been made for some happy child to play with a few days.

"A Happy New Year!"

Time nodded merrily, and the Jester went on:

"I am thinking about turning over a new leaf this year."

And Time laughed till the fragile little hour-glass shook in the strong old hands.

"Are you, indeed, my son?" he said. "I knew that, small need for you to come here with that information, I know more than that—I know you are going to turn over a new leaf whether you are thinking about it or not. I can tell you more than that, too, the new leaf is going to be turned over for you, anyhow, without the slightest regard to your intentions, wishes or will: that is a thing we will settle for you right here, my son, without troubling you in any manner concerning the transaction. You have come to the right shop, we will turn the pages for you every day this year, whether you will or no, what you write upon them is your own concern. Here is your Diary for 1894—write

a good record in it, and God bless you—and now run along, other customers are crowding in, and there is no loafing allowed about this place."

But the Jester passed out slowly and listened to the busy old Chronologer, as he welcomed and sped the coming and going customers who thronged the establishment and kept the Hours and Minutes and all the other attendants moving all the time to attend to the wants of humanity.


A young man elbowed past the Jester, and as he spoke to the Maker of Calendars the Old Man called out:

"Here, Mr. Twenty-one! Have this young gentleman's birthday ready in at once—stick half-a-dozen more hairs in his upper lip, eyebrow size—there you are, sir; call again in a few years and have your voice deepened. What can we do for you, sir? Want to look over the files for 1844, eh? All right; Mr. Used-to-be, show the gentleman the archives of Greene County for the nineteenth century. Wait on this lady, Mr. Stop-watch: what can we do for the lady? 'Your thirty-fourth birthday?' Certainly; right there on the second shelf from the top, Mr. Stop-watch, in that decorated box marked '49'; give the lady a few of those fine hair-line wrinkles for the corners of the eyes—no, no, don't wrap them up, just lean over the counter and we'll fit them on for you, dear; there, that's lovely; there's a nice frosty kiss for you; come again one of these days and have your hair thinned. Good morning, sir, a Happy New Year—Eh? 'You left a Yesterday with us about twenty-four hours ago?' Yes, that's right; we gave you a receipt; stamped it on your memory; 'and you would like it back again?' Sorry, my dear sir, very sorry, but it's against all the rules of the house. Never gave a man a minute back but once since the House was opened, and that was to a king named Hezekiah, more than 2,000 years ago; didn't do him a bit of good, either; was as great a fool after as he was before: was a little more of a fool, if anything. Your Yesterday is in the Cold Storage Warehouse, under bond; can show you some excellent views of it, if you'd like—there he goes: usually the case; when they want it back they don't want to look at it. Mr. Leisure—this way, a couple of Hours; to go around the block with this Messenger Boy; charge them up against him, they'll never come back. What can we do for you, sir? 'You want time enough to atone for all the foolishness and wickedness you have done during the past forty-one years?' Oh, well, you can have it, but you're in the wrong shop; go straight down the street until you come to the other House—the House of Eternity—they'll fix you out there; we don't handle time in car lots at this House. Well, sir, don't crowd, if you are in a hurry; there's plenty of time for everybody that doesn't want it all—what do you wish? Oh, you 'just want to know what time of day it is?' Well, friend, it's just about scalping time for you; here, Mr. Midway, bring your scalping knife and fix this gentleman out for the orchestra chairs—bend your head a little bit forward, sir I'll hold his ears out of the way, Mr. Midway—and swish! slish! There you are, sir; if there are any flies on you next summer, you'll know it before anybody else does; come again next year and we'll let a V in your waist-band. Good day to you, sir, what can we— Ah, yes; Mr. Sexaginta, this gentleman would like to know if 'he can go ahead and make arrangements for his seventy-fifth birthday?' Sorry, sir, but the bookkeeper tells me that we have a mortgage to foreclose about three months before your sixty-second; better put your house in order and take your papers down to the other House—we turn over all our unfin-

"The Distingue"

IS ADMITTEDLY

THE BEST
SELLING **WATERPROOF**

in the market, as proved by the
experience of years. : : : : 

"The Distingue" has received the most flattering encomiums of the trading world!

The following are examples of opinions of "The Distingue," voluntarily expressed in writing by Houses on this side:

S. GREENSHIELDS, SON & CO., Montreal,
say: "We have been selling 'The Distingue' Waterproof very largely for the last four years, and it has given the greatest satisfaction to our customers. It is free from the disagreeable odor of the ordinary Macintosh, perfect in fit and finish, and made in the choicest designs. *We find it to be the best selling Waterproof in Canada, and in our opinion it is unsurpassed for all round excellence.*"

McMASTER & CO., Toronto,
say: "'The Distingue' Waterproof is unrivalled as a perfect-fitting perfect garment, and is unapproachable by any other."

GAULT BROS. & CO., Montreal,
say: "We recommend 'The Distingue' Garments, because elegant in style, carefully made, free from disagreeable smell, and **MOST IMPORTANT**, will stand the Canadian climate, both heat and cold. 'This make always kept in stock.'"

ROBERT LINTON & CO., Montreal,
say: "'The Distingue' Garments are still to the front, both in quality and style; no trouble selling them, on account of their many advantages over the ordinary Macintosh."

WYLD, GRASETT & DARLING, Toronto,
"We have kept 'The Distingue' Waterproof in stock for several seasons. We find them entirely free from odor, thoroughly waterproof, and have given entire satisfaction."

CAVERHILL & KISSOCK, Montreal,
"After examining waterproof garments from several manufacturers, we cannot but admit that, "The Distingue" leads them all in style and finish."

Reliable Proofing!
Choicest Designs!
Reasonable Prices!
Newest Styles!

ASK TO SEE SAMPLES.

The manufacturer has in his possession a large number of unsolicited testimonials, similar in character to the above, from leading British and Colonial houses.

Every garment has a silk label or hanger bearing the registered title

"The Distingue."

These goods may be had from any of the leading wholesale houses. In ordering, please quote the Registered Title, "The Distingue."

ALEXANDER & ANDERSON

WE desire to direct the attention of merchants to our magnificent stock of **New Spring Goods**, which are now well forward and will be complete in every department by the end of February.

Our Great Specialty is Dress Goods

In which we are particularly strong, and the collection which we offer of really new and high-class exclusive Dress Fabrics, is exceedingly attractive and well worthy the attention of every buyer of Dress Goods.

In Silks we are offering our new spring goods at lower prices than have hitherto been quoted. We show a nice range of Surahs in Shots, Plain Colors and Blacks, also Black and Colored Mervs, Black and Colored Faille Francaise, Plain and Printed Pongees, Shot Silk Bengalines and Fancy Trimming Silks, Black Peau du Soie, Black Failles, Black Bengalines, Grosgrains, etc.

Our Smallware and Haberdashery Departments

Are replete with all the latest productions of the season. In Hosiery and Gloves we are well represented, and show many leading and special lines which claim attention.

We offer a stock of

Domestic and Imported Staples

Which challenge competition and which is second to none for value and assortment. Our display of Delaines, Prints, Sateens, Zephyrs, etc. (new and choice styles) have been much admired and for which we are finding a ready sale.

We extend a cordial invitation to merchants visiting the city to call and examine our large, varied and interesting display of New Spring Goods.

Alexander & Anderson

43 FRONT STREET WEST

 TORONTO.

ished business to them. Ha! ha! Here's something in your department, Mr. Fretanworry; this gentleman wants 'to be kicked into the middle of next week; has an acceptance falling due next Monday and doesn't know how to meet it'; all right, sir, we've got a Minute in your account somewhere that will send you clear into Eternity if you—well, he's gone, when he found that he could get what he wanted, he didn't want it. And what is your business, young sir? Ah! yes, yes, yes; 'your father has left you \$50,000 and you want Five Years to run over to Europe and see the world?' And you shall have them, young sir, you shall have them; just sign this judgment note for twenty years—that's right, and here are your Five Years—'Pretty stiff interest?' Well, we've been doing business at this stand for thousands of years, and we've dealt with young fellows like you before; we may compound the interest, can't tell yet—or, if you're a good boy, we may not charge you any. What's here? A chubby-faced schoolboy, going home for the holidays; wants to know 'if I can't bring to-morrow along this afternoon?' Not yet, little man; call around about forty years from now, and I'll rain to-morrows down on you so fast they'll take your breath away every time you open your mouth to shout 'stop!' Who's this? A man with a danger signal in his cheek, a cough like a minute gun in his lungs, and a fire in his veins—'wants another handful of sand for his hour-glass'; let me look at it, dear sir; too bad; just about run out, isn't it? And sand is scarce and high this year, and—ah! there goes the last grain—and just in the nick of time, my brother Death is backing his ambulance up at the door; take him away to the other House, down the street; he has no more business with us. And what is your wish, sir? Oh! 'you are going to be hanged in the morning and would like a night six months long?' Sorry, good man, but we haven't changed the gauge of the machine, but once, since I went into business; we did lengthen a day for Joshua, but he wasn't going to be hanged. But never mind; the other House will furnish you a night as long as you want, immediately after the hanging; we send them a great deal of business, sir, oh! a very great deal of trade, although they never reciprocate; no, indeed, we never get a customer from the other House.

"And here is a bright young fellow now who looks as though he might have a prospector's claim on the World and Time; and what do you want, my boy? Eh? Well, lean over and whisper it then, if you are so timid—ha, ha! I knew you didn't want a grizzled old gray-beard like myself to wait on you; this way, Hope, dear; here's a young springald with all his blood that isn't in his heart burning in his cheeks at sight of you—he wants a thousand promises, all in sunny tints; let him have them, dear, you'll find them loose in the big bin with the gold and purple clasp—let him have as many of them as he wants and

charge them to him; he's good for them; bid him God-speed and give him a kiss, dear, that he will remember when he is a white-haired old man—God bless you, my boy.

"And now—Ah, good afternoon, Grandpa; and what can we do for you this quiet winter day? Come over here where the sun shines through the south window. 'You would like to look at Yesterday a little while?' Certainly, Grandpa, certainly. Memory, dear, bring Grandpa the stereopticon, sit down by his side, and turn the slides for him. Come hither, Wisdom, my quiet daughter, bring the powder-box with you—now sift it over him as he bends his head above the pictures your sister is showing him—gently, gently—a little more right here at his temples, don't let any of it get into his eyes; they are just the correct shade now, soft and tender as sunset, sprinkle it thickly on top of his head—snow it on down gently—gently—that's right; now

on his beard; silver it; there's no snow that falls so white and warm as that; that's the way—so softly that he doesn't notice it; there, there, that will do; there is a crown of glory and honor for you, Grandpa; and here is a nice stout stick with a crooked handle that will just fit your tremulous old hand; lean hard upon it, as you have leaned upon the Eternal Promises all the days of your life; just one moment before you go—this way, Mr. Strong man, just put the tremolo stop on Grandpa's knees, and bring that seventy year-old stoop for his shoulders—now you may go, Grandpa; 'go out to the gate, through the city, and prepare your seat in the street; the young men will see you, and hide themselves, the aged will arise and stand up; princes will refrain from talking, and the nobles will hold their peace, the ear that hears will bless you, and the eyes that see will give witness to you'; ah, it makes the day sweet and writes it in gold upon the Calendar when we finish a piece of work like that; 'So teach us to number our days that we may apply our hearts unto wisdom'; ah, well—"

Just at this moment the gray eyes of the old Maker of Calendars fell

upon the loitering Jester, and he shouted:

"What in the name of all the Centuries are you loafing around here for? Quick, Mr. Indiansummer! Bring your scalping knife and the Frost-sprayer! Some of you hand me a pair of spectacles and a cane—I'll fix this fellow out till he looks older than his youngest joke!"

But the terrified Jester, skipping nimbly far down the crowded street, heard the terrible voice calling after him:

"Get a move on you!"

And then, changing the key to be heard all 'round the world, the old Chronologer shouted:

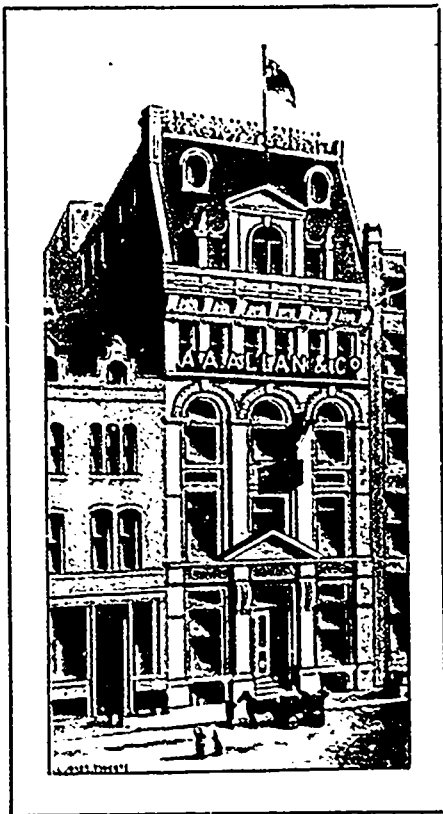
"All out for 'Ninety-three! Everybody change! All aboard for 'Ninety-four!"

—ROBERT J. BURDETTE, in Trade Magazine.



AT THE WATER'S EDGE.

Always Ahead!



A. A. ALLAN & CO.

Announce large preparations
in all departments for the

. . Spring Trade . .

New English Stiff and English Framed

HATS

IN GREAT VARIETY.

We have also all the latest shapes **AMERICAN TOURISTS** and **FLANGE BRIMS**.
Nobby styles. Black and Colors.

Cap Department

We are manufacturers of
Uniform Caps, Fireman,
Railroad, and Society Caps.

Novelties in Boys' and Children's Hats and Caps.

Straw Goods Department

Men's, Boys', and
Children's Straw Hats.

Two Flats Required for Our Display

Special Value in English Galateas and Boaters.

Letter Orders carefully attended to.

A. A. ALLAN & Co.

SOLE AGENTS.

WAKEFIELDS, London
LESLIE & CO., London

English Silk and Felt Hats.

51 Bay Street, **TORONTO**

SINGLE COLUMN ADVERTISING.



SINGLE column advertising is rapidly growing in favor among dry goods merchants.

In fact, nearly all city merchants have adopted it entirely. Such houses as the Hudson Bay Co., Winnipeg; T. Eaton Co., R. Simpson, and Robt. Walker & Sons, Toronto; Carsley, of Montreal,

etc. These men always use the single column advertisement for ordinary advertising. Special advertisement may be two columns in width, but all the essential features of single column advertising are still preserved.

THE REVIEW has repeatedly pressed this matter on town and village merchants, and urged them to discard great display advertisements, with large, wide-faced, flaming poster type. Such advertisements are out of keeping with the spirit of the age, and unnecessarily expensive. The size of an advertisement—regular advertisements are under consideration now—is not a criterion of its valuableness. Twenty-five dollars' worth of space will not necessarily increase profits that much. It is the effect and force of the information contained in the advertisement which decides whether profits are to be increased through its influence.

The style of bonnet that is in fashion to-day will not be in fashion a year from to-day, and was not in fashion a year ago. Why, then, should any merchant believe that the style of advertising never changes? It certainly changes, just as fashions change. Civilization changes a man; so does education. The more men know about advertising, the more civilized and the better educated they become on that point. The greater knowledge begets change.

A STRIKING ADV. BY A TAILOR.

It isn't very often that a tailor becomes original in his advertising, but he sometimes does. If a tailor gets his advertisement changed more than once a year, he is an exception, an anomaly and an object of interest. Here is a striking advertisement by a Winnipeg tailoring firm: it is small but unique:

Courting Suits

- AND -

Engagement Trousers

They are a specialty of ours. Give us a look over—that's all we ask. The goods and prices will talk you into buying. The money other people pay for rent goes right into cloth and workmanship here.

MUNROE & McCULLOUGH.

MERCHANT TAILORS.

HOW THE BIG FELLOWS TALK WHITE GOODS.

White goods are sellers at this time of year, if pushed. White goods sales are frequent with the larger city stores. In advertising this class of goods, descriptions and prices should always be given, as the readers of dry goods advertisements are 80 per cent. ladies. This is a fact that should not be forgotten. The lesson to be drawn from it is that a good advertisement may sell

the goods to these ladies if particulars are fully given. Decisions are made, and goods afterwards bought. Here are two samples advertisements - or at least parts of them—from each of Canada's two big cities, Toronto and Montreal:

**THE T. EATON CO.,
(LIMITED.)**

190 Yonge st., Jan. 12.

WHITE GOODS SALE---

It may seem strange for us to be harping away at one fact so much, but shoppers are interested, and the news can't be told too often.

This sale gathers force day by day and sales endorse the values most emphatically. These items are too good to be ignored:

SKIRTS—

- Ladies' White Cotton Skirts, 36 to 40 in. long, 2 1/2 yards wide, 11 tucks, yoke band, wide embroidery frill \$1.00
- Ladies' White Cotton Skirts, 13 tucks, yoke band, fine cotton and fine wide embroidery frill..... 1.75

GOWNS—

- Ladies' White Cotton Gowns, cluster tucks, embroidery insertion and lace trimming ... 35
- Ladies' White Cotton Gowns, tucks, 2 rows embroidery insertion, and cambric frill 48
- Ladies' White Cotton Gowns, 24 tucks, fancy braid, insertion front, embroidery edge trimming 1.00

CHEMISES—

The above Toronto advertisement shows how this firm believes not only in advertising prices, but in giving minute descriptions of all their goods.

GREAT WHITEWEAR SALE

MANUFACTURERS' STOCK

Of Ladies' White Cotton Underwear to be cleared at less than

WHOLESALE PRICES

FOR JANUARY CHEAP SALE

At CARSLEY'S.

The most complete stock of Underwear at lowest prices.

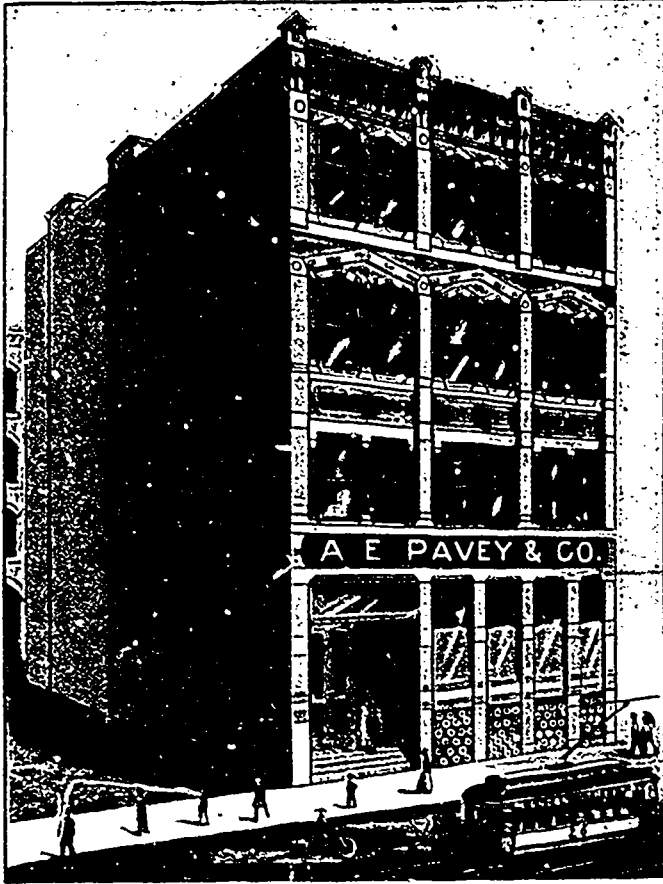
- Ladies' White Cotton Drawers from 12 1/2c.
- Ladies' White Cotton Chemises from 12 1/2c
- Ladies' Cotton Corset Covers from 11c.
- Ladies' Cotton Night Dresses from 45c.
- Ladies' White Cotton Skirts from 38c.
- Ladies' Complete Sets from \$1.23.
- Special Line Chemises, 35c. each,

At CARSLEY'S.

This Montreal advertisement is not so thorough as the foregoing one, as it does not supply nearly so much information. It tells of a sale, but the buyer must visit the store to get any

A. E. PAVEY & CO.

LONDON, - ONTARIO



◆ WHOLESALE
IMPORTERS

Select Woolens
Tailors' Linings
and Trimmings
Gentlemen's Furnishings

NOW is the time when the merchant tailor can buy his *Spring Goods* with a clear idea of his wants and to best advantage. Every week brings us shipments of the newest and best goods for the coming season.

Do Not Fail to See Our Samples

THE STYLES AND PRICES ARE RIGHT

See Our

Black and Blue Scotch durable Serges; Black, Blue, and Colored Twills; Black Venetians, neat fancy Trousers; Fancy Suitings; Spring Overcoatings, etc. Compare prices and qualities carefully and you will admit that no one can offer or import for you to the same advantage.

See Our

Linings and Trimmings, we excel in them. See our Tweed and Rubber Coats and Men's Furnishings. We have by constant attention built up a large trade in our respective lines and we are in a position to meet all competitors. Kindly examine our samples and send us your orders.

A. E. PAVEY & CO.

LONDON, ONTARIO

minute particulars of the goods offered. From Eaton's advertisement they can select what they want, and send a child after it or order per post-card. From Carsley's advertisement nothing can be learned except that a white goods sale is now going on.

The great objection to giving minute descriptions and prices is that rivals take notes and imitate, perhaps go even so far as to compete. The dealer must bear this in mind, but he must not allow it to drive him from the sure road to success. Unless dealers have the goods in stock they cannot imitate until the sale is about over, and then they cannot do any harm. If they have the goods in stock they cannot possibly meet special prices advertised. They may in a few instances, but cannot do it very generally. This objection often bears more weight than it should. The strong merchant can afford to ignore rivals, and if rivals follow him closely, people will see it and he will only gain by it.

WORDING, POSITION, COMPOSITION.

The Retailer and Jobber had an article recently which speaks as follows:

There are three other reasons besides miscalculations in calculation why advertising doesn't pay; here they are:

1. Poor wording.
2. Poor position.
3. Poor composition.

Point 1. Not everybody can write good ads. all the time. Some can't ever write good ads. Most people think they can; few people can. Most people buy their furniture; few people make it themselves—they buy it because it's better than what they make themselves. Why don't poor advertisers buy ads.? They think it's cheaper to lose money on a poor ad. than to make it on good ones which cost a few dollars. It isn't, just the same.

JOHN AND JAMES SMITH.
DRY AND FANCY GOODS.

Full assortment always on hand.

This is the ad. that doesn't pay. Let's criticise it. In the first place, no one who isn't looking for it would see it. Second, no one would ever be convinced by it. Third, there are probably twenty ads. just like it in the same paper. Fourth, it is an ad. which doesn't relate anything in particular. Suppose the reader wanted hosiery, that ad. would never bring her to John Smith's store.

Here are the ads. I would use instead:

**There's a
Something**

about the style of our dry goods which satisfies the most particular of our customers. You're free to come in and find out what it is.

JOHN & JAMES SMITH

CONCERNING

**DRY
GOODS.**

Perhaps you like to take your pick from a large assortment. Most people do. That's why so many come to us. You come, too—when you want something especially nice.

**JOHN &
JAMES SMITH.**

These ads. could not help being noticed on account of their typographical get-up. Once noticed, they'd be read through; there's not so much in them as to prevent anybody from reading them. Then they are enough out of the general run to make some impression. Each of them insist on one point, and that a point every one who buys dry goods is interested in.

They have one fault, and that is would they appeal to the buyer who wants gingham as strongly as an ad. mentioning gingham? I do not think they would, and the best advertisers do not think so. They believe in the ad. which gives facts and figures; but this, of course, brings up another point. The ad. must be changed frequently so as to bring your name before everybody interested in your goods. Here are a couple of examples of this class:

Your **N**ew
Dress—

What shall it be made of? If it's to be a GINGHAM Dress, nothing so good at the price as

- Galantha Gingham..... 6c.
- or Toile du Nord 11c.

If it's to be a WOOLEN Dress, nothing so cheap for the quality as

- P.W.C. Cashmere 42c.
(38 in. wide.)
- Camel's Hair Suitings.. 20c.
(30 in. wide.)

If it's to be a CALICO Dress, nothing so varied in style and price as our stock

- Calicos 6c. to 12c.

JOHN & JAMES SMITH

A large store well stocked with all that is desirable in

DRY GOODS.

TO THE **(CLOTHING TRADE**

MANUFACTURERS
OF THE . . .

\$1 BOYS'
SUIT.

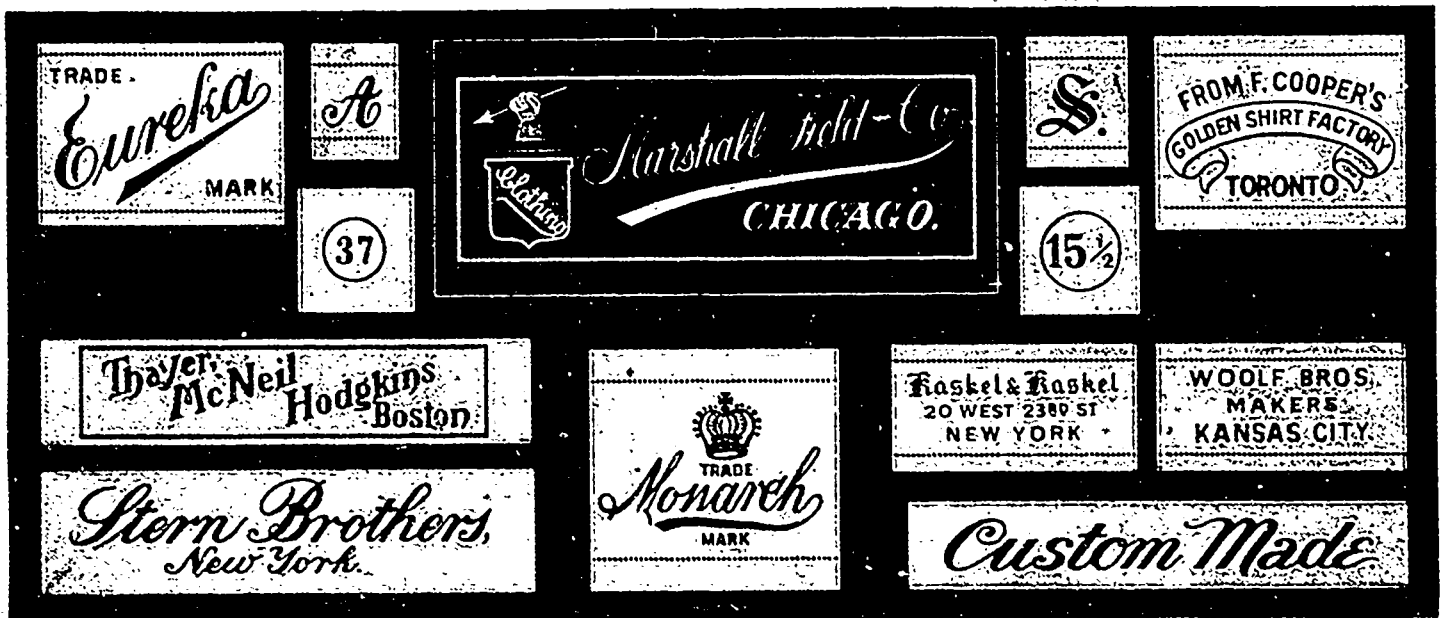
WRITE FOR SAMPLES.

GLAYTON & SONS,

Halifax, N. S.

GERMAN ARTISTIC WEAVING CO.

WOVEN LABELS, NIGHT-SHIRT TRIMMINGS, INITIALS, ETC.



120 FRANKLIN STREET, NEW YORK. ALL ORDERS.

98 MARKT STR.,
CREFELD.

24 EDMUND PLACE,
LONDON, E. C.

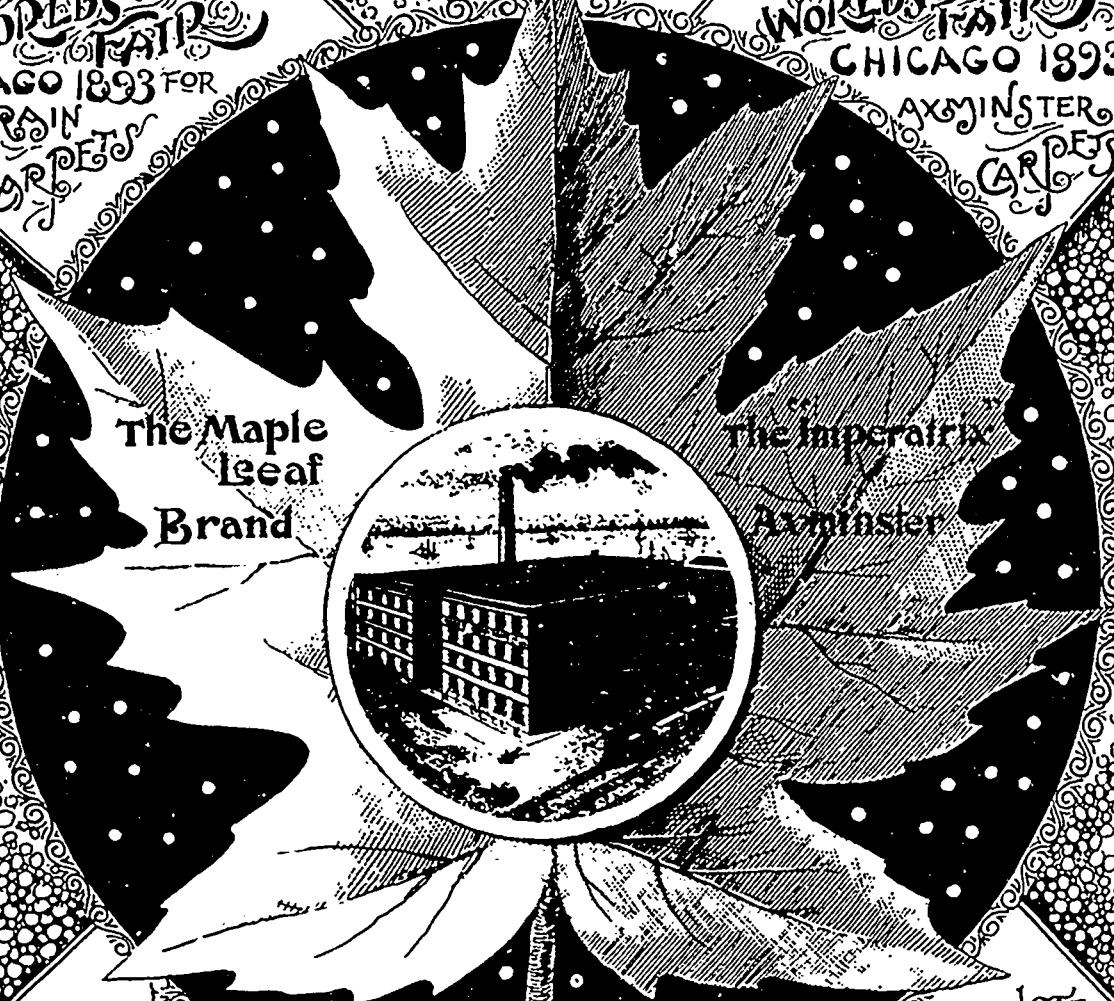
8 FAUB'G POISSONNIERE,
PARIS.

TORONTO CARPET MFG CO. LIMITED

HIGHEST AWARD
WORLD'S FAIR
CHICAGO 1893 FOR
INGRAIN
CARPETS

ESPLANADE & JARVIS
TORONTO ONT.

HIGHEST AWARD
WORLD'S FAIR
CHICAGO 1893 FOR
AXMINSTER
CARPETS



The Maple
Leaf
Brand

The Imperatrix
Axminster



KENSINGTON
ART SQUARES
IN ALL SIZES
INGRAIN CARPETS
IN ALL
QUALITIES

Received the only medal
for Carpet at
TORONTO EXHIBITIONS
1892 - 1893

AXMINSTER
SQUARES, RUGS, MATS,
BODIES
BORDERS
STAIRS

TORONTO CARPET MFG CO. LTD.

John Macdonald & Co.

WE have much pleasure in announcing to the General Dry Goods, Gents' Furnishings, Haberdashery, and Carpet trades that our selection of goods for the **SPRING SEASON** has been made with the greatest care and skill. Having five expert departmental buyers visiting the British and European markets regularly, who are assisted by our residentary buyers in these markets, and buying for cash our purchases are unequalled in assortment and value.

We are now daily receiving shipments in each of our respective departments, and at the present time our stocks are almost complete. We herewith mention a few of the most popular lines that we are now showing. We say most popular because of the fact of having already received large orders.

Prints in "Loie Fuller," shaded, silk effects, blouse prints, shirting prints, dark fancies, light fancies, indigos, cardinal and navy, black and greys.

Linens in tablings, towellings, dowlas, hollands, towels, fronting linens, embroidery linens, table napkins, d'oylies.

Staples in grey and white cottons, shirting, flannel-ettes, sheetings, pillow cottons, tickings, awnings, cottonades, denims, and ducks.

Woollens in English, Scotch, Irish, and Canadian suitings, serges and pantings, worsted suitings and overcoatings, mantlings, lawn tennis and cricketing flannels.

Tailors' Trimmings in Italian cloths, verona serges, silk serges, pocketings, slesias, hair cloths, rubber tissue, paddings, bindings, braids, cords, buttons, buckles, silk twists, threads, squares, tape measures, and fashion plates.

Gents' Furnishings in underwear, neckwear, dress shirts, outing shirts, ready-made shirts, half-hose, collars, cuffs, handkerchiefs, belts, braces, rubber goods, carriage rugs, and dusters.

Haberdashery in buttons, braids, trimmings, cotton spools, silk spools, tapes, pins, needles, hooks and eyes, fingering and knitting wools, and a great variety of sundries.

Silks in black and colored, all the most fashionable fabrics and newest shades, ribbons, laces, velvets, velveteens, veilings, frillings, embroideries, and muslins.

Dress Goods in all the latest productions of the loom, black and colored.

Hosiery and Gloves in women's, misses', and children's cashmere and cotton hose, women's, misses', and children's underwear, ladies', misses', and children's cashmere and lisle thread gloves, ladies' kid and silk gloves.

Carpets in wilton, brussels, tapestry, wool, union, and hemp carpets, floor and table oil cloths, linoleums, china and other mattings, mats, rugs, lace and chenille curtains, piano covers, table covers, piano felts, bed quilts.

Inspection Invited. Orders Solicited.

Filling Letter Orders a Specialty


John Macdonald & Co.

Wellington and Front Streets East,

AND
MANCHESTER, ENGLAND.

TORONTO, ONT.

THE FOSTER INSOLVENCY BILL.



Now that the Government has removed the mask of indifference regarding insolvency, a quiet, glad hope permeates the breast of the average jobber. He hopes that the days when an insolvent can pay from one to twenty cents on the dollar of his justly contracted debts are almost numbered. The Government has a bill in hand, and the Hon. Geo. E. Foster, the Minister of Finance, has assumed control. Should he retain control, and should he succeed in having his bill adopted by the Houses of Parliament, he will have earned the gratitude of merchants and the marked respect of all honest men.

It may not be possible to make men honest by Act of Parliament—as the anti-prohibitionist would say—but it is possible to lessen the opportunities for men to become dishonest. The dishonest creditor is among us, and his name is legion. We may not be able to cure him of his faults, but we can, at least, lessen his opportunities for avoiding the paying for his goods. Moreover, we can prevent the growth of a new legion—we can keep the coming generation of merchants from being steeped in the wiles of those whose business it is to contract as many debts as possible, and pay as few as they can.

A committee of the Montreal Board of Trade, and another of the Toronto Board of Trade are considering this bill. They are going through it carefully, word by word, line by line, provision by provision, and bringing their crystallized experience of many years to bear on the supposed effect of every rule in the bill. These are the men who have learned by sorry experience what have been the loopholes of preceding legislation. They know why debts were not paid, and they will make their knowledge useful in suggesting amendments.

But there is another class of men who should be consulted. Canada has many boards of trade outside the two cities where the jobbers and wholesalers congregate. Her other cities have boards whose wisdom cannot be ignored. These should consider that bill, in council, before it is accepted by the Government. Moreover the boards of trades in the towns should have something to say in this matter. They are "the other fellow" in the question, and they should have the privilege of expressing their views as debtors. The debtor has as many rights as the creditor, and it is to be hoped that Mr. Foster will not neglect to take the views of both.

The full text of the bill would require too much space, but partial information is given. T. A. Forman, a dry goods merchant of Woodstock, strongly attacks the bill in his local paper; otherwise adverse criticisms are very few. The clause appointing official receivers on salaries will add to the patronage of the Government, and could be avoided. This point should be well considered.

A trader is held to be insolvent when he fails to meet his liabilities, either by calling a meeting of his creditors to compound with them, or show a statement of his inability to pay, suspends payment, or acknowledges his insolvency, absconds, seizes part of his estate, assigns, permits an execution to remain unsatisfied, or if he wilfully neglects to obey a decree, etc., of any court for the payment of money.

If a debtor commits an act of insolvency the court may, on the petition of a creditor, make an order, to be known as a receiving order, for the protection of the estate. The statements in the petition have to be verified by the affidavit of the creditor

or creditors presenting the same. Proof of the debt will then be required, and if the court is satisfied a receiving order is made: if not satisfied that the debtor is not able to pay his debts the petition may be dismissed. If no reasonable grounds were had for the proceedings, then the petitioner may be in damages.

Official receivers must be appointed by order-in-council, and they are, on appointment, to furnish bonds for not less than \$2,000 and not more than \$20,000. In cities or districts with a population of over 100,000 inhabitants, two official receivers may be appointed. If there should be no receivers, through death or otherwise, the sheriff will act. Property exempt from seizure by virtue of provincial statutes shall not rest in the official receiver, nor any salary earned by the insolvent after the date of the insolvency, or any debts held by the insolvent as trustee.

RE BANKRUPTCY BILL.

BY STAPLETON CALDECOTT.

THE absolute necessity for a good, well digested bankruptcy bill becomes more apparent every day, and we are much pleased to know that the Government has responded to the call of public opinion, and has given substantial promises through the lips of Sir John Thompson and Hon. George E. Foster that a bill will be placed before the House this session of Parliament now about to be called.

The great points we respectfully submit to keep carefully in mind are:

1st. Simplicity of machinery, no needless cost for winding up an insolvent estate. We cannot afford the luxury or the cost both of time and money of a bankruptcy court, nor is it needed; the present courts can readily be utilized for any judicial formalities really necessary.

2nd. Proper control of the estate by the creditors, giving to them choice of the liquidator and power to control the acts of the liquidator after appointment, in case he does not carry out their express wishes.

3rd. A just distribution of the estate of the insolvent and the prevention of fraudulent preferences.

4th. A discharge clause, carefully guarded, which will give the debtor who can show a clean record a full and complete discharge upon giving his estate into the creditors' hands, yet will protect legitimate trade, by refusing a discharge where fraud, recklessness, or extravagance has been continuously committed.

5th. Carefully defined Acts of Insolvency, which, while stating what constitutes insolvency, would also prevent estates being placed into voluntary insolvency.

In addition it would also be well to have provision made to prevent solicitation of debtors by professional assignees to make (to them) an assignment of their estate, and which at present threatens to have a very mischievous effect upon commercial honor. The bill presented to the Government by the Board of Trade Committee has carefully gone over these grounds, and if it or a similar bill is passed this coming session of parliament it will materially assist to ease down the present uneasiness in commercial circles, promote intercolonial trade, which at present is almost destroyed in consequence of the present condition of the law upon the question of collection of debts, and remove a fruitful cause of friction from fellow merchants who at present are often brought into unfortunate conflict, tending to destroy that harmony which should ever exist in every branch of business, and, best of all, it would put incapable and dishonest men out of business and give the fair, honest trader a proper sphere in which to conduct his affairs and earn his bread.

SAMSON, KENNEDY & Co.

Importers of Irish Linens

MOTTO: "We always lead; we never follow"

(Registered Trade Mark.)

Linen Department

WE have pleasure in again directing the attention of the Trade, to the steady increase of the sales in this department. The special care bestowed by our Linen Buyer in selecting popular makes of **Table Linen**, and procuring them at the best sources of supply, has been attended with the most satisfactory results, so much so indeed, that our customers have become familiar with our makes and value and send in their orders direct to this department, feeling confident they will be faithfully executed and shipped at right prices.

When we started out to Revolutionize the Linen Department

And increase the volume of business in it, we resolved to give quotations so low that importers could not lay the goods down cheaper at their own door, and the result has been that our sales of Linens have increased **Tenfold in 1893** as compared with that of 1892.

Those who are now doing largely with us in Linens, can confirm all we say, and those who have not yet favored us with their patronage in this department, are invited to test the sincerity of our professions by either paying us a visit or sending us an order through our travelers.

We are in receipt of Our Spring Shipments of Linens

Which, for extent and variety of make are **Unequaled** in the Trade, and embrace Tablings—Cream Damasks. In our immense assortment we draw attention to our special "Shamrock" and "Enniskillen" Brands, Colored Tablings, Rough and Loom Dice Tablings. Special drives in Bleached Tablings.

Ask to see our 24½c. and 48c. Bleached Tabling, "Very Special." Special value in Table Napkins, in all sizes. Glass Towellings, Brown Hollands, Russia and Dundee Crash, Tartan Border Crash Towellings. Elastic Canvas in Brown, Black, Seal, Slate, White, and Towels of every description and in endless variety. Linen Dowlas, Union Dowlas, Linen Diaper, Union Diaper, Embroidery Linens, Colored Table Covers, Dresser Hollands, Fronting Linen, Interlining.

Samson, Kennedy & Co.

44, 46 and 48 Scott St., and
15, 17 and 19 Colborne St.

 **TORONTO**

25 Old Change, LONDON, ENGLAND



SPRING TRADE IN MONTREAL.

THE expectations of the more sanguine ones seem to have been fulfilled in regard to trade during the latter part of January, and during February up to the time of writing. Three of the leading general dry goods houses whose showing should be a fair criterion of the rest of the trade, as they cover practically the whole of Canada, state that their sales to date are in advance of last season. 'Travelers' orders continue to come in well and prospects look bright, especially in the Province of Quebec, which was never known to be in better shape. The large increase in the dairy industry during the past year is the beneficial influence to which dry goods men attribute this condition of affairs, which is easily understood when it is stated that the industry has led to the payment in cold cash of as much as \$65,000 to \$70,000 in more than one parish in the province. The houses here do not report as encouraging prospects in the west and northwest, but it is hoped that the lessons of the past will have their effect upon the present and re-current seasons.

Remittances have been complained of as still ruling slow, but it is worthy of remark that a canvass of the trade here by several of the city newspapers revealed the fact that the dry goods trade, as a whole, appeared to be satisfied with the record on the 4th of February. It is worthy of note that payments from Quebec, especially from the Eastern Townships district, appear to be better than those from Ontario. Many of the French wholesale houses claim that only one third of their Quebec paper entailed renewals. On the whole the returns seem to have been satisfactory.

Cottons, both white and grey, are still firm, and mill agents claim to be sold ahead. Colored cotton goods have been in rather large supply, but the demand of late has reduced stocks considerably. Values on these are steady at the reduced price quoted in these columns some time since.

The Magog colored cotton mill has been running on half time lately. This policy of the mills in restricting their output in a ratio to requirements has been justified; for, as a consequence, this spring there has been no offering of whole rafts of stuff at cut prices, and general prices remain firm. The Hochelaga cotton mill has shut down for the usual spring overhauling and repairs.

A feature in domestic staples at present is the renewed demand for gingham, which, as everyone knows, have been dull and rather in the background for a season or two.

Advices from England to importers here this month are that

all kinds of woolen goods are very firm, and sellers across the water are reported to be on the fence just at present, pending the settlement of the new tariff arrangements in the United States. It is predicted in this connection that cashmeres, which have been very low for some time, are sure to go higher.

The flight of buyers across the water on account of full supplies has already commenced. Among the first to leave was Mr. Geo. Fraser, of Greenshields, Son & Co., who left for Great Britain and the Continent, via New York, on the 12th inst.

The Canadian Needle Co. are a new concern established in Montreal for the manufacture of needles. They have obtained control of the "Kantopen" hook and eye for Canada.

The Dominion Oil Cloth Co. call attention to their Maple Leaf brand of oilcloths. All travelers for the general dry goods houses now out carry samples of these goods. The line is larger than ever, especially in floor oilcloths. They have secured a large addition to their premises, and with increased facilities thus afforded orders will be executed with greater dispatch.

DRESS GOODS.

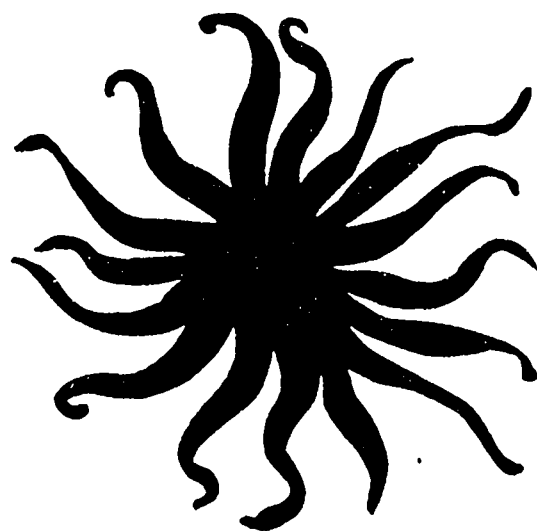
The demand this spring for dress goods runs essentially to plain stuffs, said Mr. Geo. Fraser, of S. Greenshields, Son & Co. This firm are offering a fine assortment of all wool plain challies, while a design in the same goods with silk stripes seems to be a great favorite with their customers. In black dress goods, the well known goods of Priestly's manufacture, for which they are the sole Canadian agents, offer a selection that should satisfy any buyer. They are offering in designs chiefly in black, plain or fancy and black and white, and show an exquisite finish which should be just the thing for the prevailing fashions, which call for goods that will drape artistically.

In dress goods Messrs. Brophy, Cains & Co. have always made black goods a leading line with them, and their list this spring of these descriptions of goods is a very large one. Black figured soleils, blacks in wool and mohair figures, and wool and lustre figures in dark navy, blue black, and black, are some of the leading lines of the goods which they show. Basket cloths in navy and black is another leading line with this house, and they consider one of their leaders in dress goods to be the assortment of plain satin cloths, satin "Royale," satin "Brilliant," both in black and all the leading shades.

The prevailing epidemic in dress goods, say Messrs. Jas. Johnston & Co., runs to satin finished goods. They show some

H. MACKENZIE
J. P. CLEGHORN

J. G. Mackenzie & Co. —



... WHOLESALE ...

Importers of



DRY GOODS

Canadian

and . .

American

Productions

— A Specialty

... 381 and 383 St. Paul Street

AND
35 Milk Street
LONDON, ENGLAND



MONTREAL

James Johnston & Co.,

26 St. Helen Street,

MONTREAL

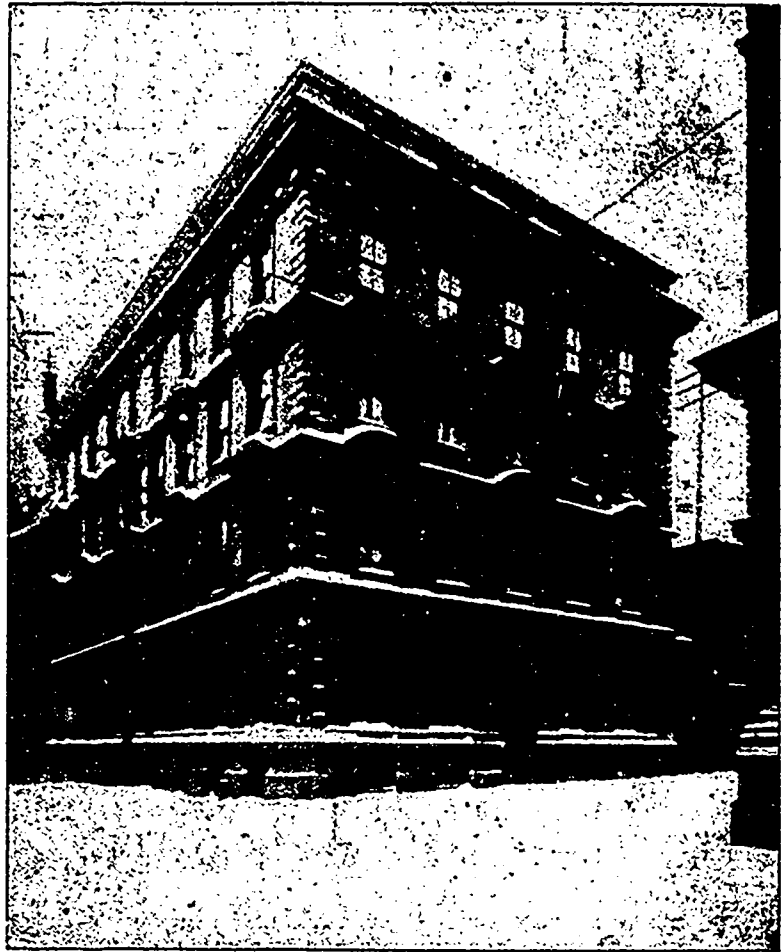
IMPORTERS . . .

. . . AND . . .

GENERAL

DRY GOODS

MERCHANTS



. . . SAMPLE ROOMS AT . . .

Quebec, Que.; Winnipeg, Man.

Toronto, Ont.; Montreal, Que.

Victoria, B. C.

BROPHY, CAINS & CO.

The Highest Class of Black Dress Fabrics "FOR GENTLEWOMEN"

DRESS GOODS IN . .

Silver Crepon, Silver Voile, Satin Royale, Satin Brillante, Fancy Jacquart, Crepon and Nattee, Nattee Vigeroux, Croise, Voile, Popeline and Silk Check, with Trimmings to match.

PRINTS | PRINTS | PRINTS

ALL NEW AND HANDSOME DESIGNS, AND ALL

.. THIS SEASON'S PATTERNS ..

*Cretonnes and Art Muslins,
Apron Muslins, Victoria Lawns,
Hosiery, Gloves, Laces, Ribbons.*

AGENTS IN THE PROVINCE OF QUEBEC FOR

B. & C. and Ball's Dollar Corsets

196 McGill Street, MONTREAL.

Hodgson, Sumner & Co., MONTREAL

Dealers when called on by our travelers, should take special note of the following lines, which are among the many in which we are offering special inducements in the way of novelties, qualities, and prices.

SILKS Our selection of patterns is unusually large and attractive, but we would draw special attention to our *Shot Denlas, Ombre Raye, Shot Mervs, etc.*, which we have in all the leading shades. In *Dress Goods* our Plain and Shot Crepons, Shot Diagonals, Delaines, etc., offer special inducements to the shrewd buyer.

WATERPROOF GOODS

Rubber Garments for men, women, and children, in all qualities and latest styles. *Umbrellas*, all prices—all

good sellers. We have an even larger range than usual of novelties in Braids, Ribbons, Veilings, Frillings, Lace, etc., etc.

OUR CHURCHGATE CASHMERE .. HOSIERY ..

is no novelty but we would like to remind our customers that it will always give satisfaction to their patrons. It has stood the test of time and competition.

SEE OUR SAMPLES BEFORE BUYING.

Hodgson, Sumner & Co.

SEND FOR CATALOGUE

MONTREAL

very handsome brocade and shot effects in small figures, also whipcords, mohair effects, and crepeaus. An extensive line of small checks in black and white is another good assortment with them at present. A large line of Panama canvas is another fine assortment, and a good illustration of the proper thing for spring wear.

According to Messrs. Gault Bros., cashmeres still hold their own, and this firm have been making some very large sales of these goods. They were never so cheap as they are at present. They also show an extensive line of printed delaines, as well as a full assortment of all other kinds of dress goods.

In dress goods Wm. Agnew & Co. are offering some very handsome lines of Boyadere stripes in plain colors, which they have sold well. Some very neat Natte effects is another taking line with this firm, and a class of goods that they expect to go well is an extensive assortment of sail cloth, in all the new shades. These are just the thing for spring dresses.

SILKS, ETC.

Messrs. Hodgson, Sumner & Co. are opening up this month their extensive line of silks of all descriptions. Mr. Sumner is deservedly proud of his collection. As will be seen by this firm's advertisement in this issue, they are making a special push in silks, and dealers should find both pleasure and profit in looking over their stock or at their travelers' samples.

In silk goods Messrs. Brophy, Cains & Co. show a full list of fine surahs, suitable both for ladies'

summer blouses and trimmings. Their list of plain shot effects is an especially rich one.

Trade in silks with Messrs. Jas. Johnston & Co. is good. They are offering an extensive assortment of surahs in colors and blacks, also some handsome shot effects and fine Bengalines in blacks and colors. They report a strong feeling in favor of Moires in the orders which are coming, and are offering a full line of black goods in these.

Gault Bros. show full lines of brown and green silks, which, owing to the prevailing fashions, they expect to be in good demand for trimmings. Surah silks of all kinds are an extensive line with them; also both in plain and colors, and shot effects.

In silks Wm. Agnew & Co. are offering a fine line of black gold edge "Peau de soie," which should not remain long on the shelves, if their moderate cost and fine finish and appearance go for anything.

SPRING PRINTS.

S. Greenshields, Son & Co. show an extensive line of both imported and domestic print goods. The writer's attention was attracted by some very handsome challee effects in these goods

which this firm are offering to the trade which can hardly fail to catch buyers' attention.

No buyer of fine imported print goods can afford to ignore the fine selection of these goods which Messrs. Brophy, Cains & Co. are showing the trade at present, the variety and quality of these goods offered by this firm being almost bewildering. A specially notable line with this house is an assortment of fancy crepe prints which presents a very fine finish and unusually rich appearance. These goods are largely in dark and white effects, various pretty floral effects being worked on a dark ground which is intersected by a series of fine lines.

A very handsome assortment of prints is that shown by Jas. Johnston & Co., their card offering an extensive list to select from. Some of the goods which struck the writer most were lines of stripes and checks in white and colors on dark grounds, also on light grounds, which looked very handsome. This house also show a very extensive assortment of art muslins.

In print goods Gault Bros. remarked upon the improvement that was every year being made in the grade and finish of Canadian prints. Their spring assortment this year of domestic

prints is a striking example of this, showing as it does a fine selection of goods.

SPRING TWEEDS, ETC.

In spring tweeds plain fabrics of neat small designs seem to be the feature, if Messrs. J. G. Mackenzie's stock is a criterion, and it certainly should be. Of course there is the usual quantity of Outre patterns for the demand of cer-

tain sections, but for the finer grade of trade quiet toned goods will hold sway. This firm offer an especially large assortment of tweed suitings and worsteds.

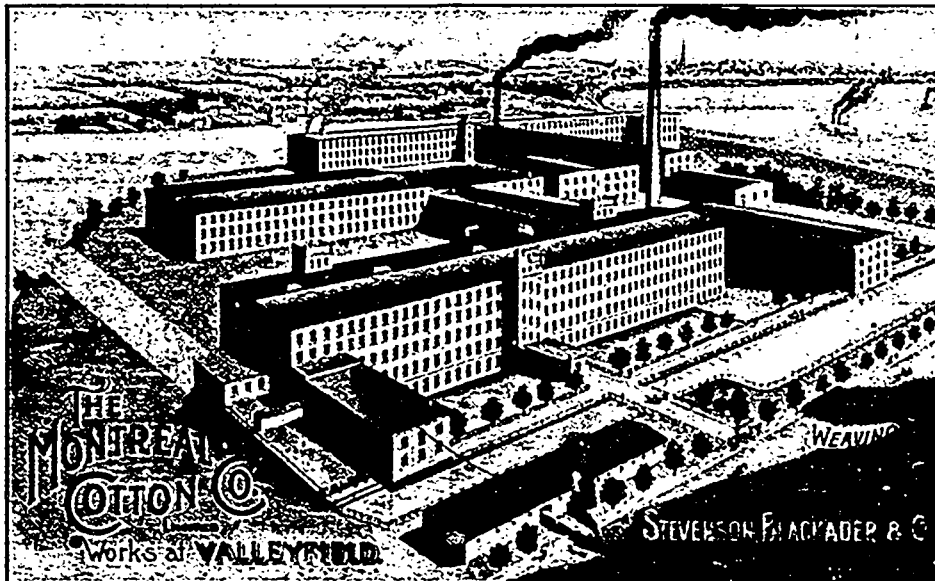
Any buyer of tweeds or spring suitings cannot afford to ignore the assortment offered by Messrs. Gault Bros. this spring. This firm always carries a heavy stock of tweeds of all kinds, and this year it is true to its reputation. In domestic tweeds a visit to the office floor of their warehouse shows plainly that Canadian mills have nothing to be ashamed of in the goods they turn out.

LACES, VEILINGS, AND TRIMMINGS.

In laces and trimmings some very handsome Calais and Nottingham laces were noticed at S. Greenshields, Son & Co. This firm are also offering a full list of "Pointe d'Irlande" and guipure laces, as well as an extensive line of braids of all descriptions.

As usual, Jas. Johnston & Co. are offering a very fine assortment of trimmings of all kinds. They expect their double-faced satin ribbons to be a leading line, and have already experienced a good demand for them. Velvet ribbons in blacks and colors they also find a very active line, especially in the narrower widths.

Messrs. Brophy, Cains & Co.'s assortment of trimmings go to



LONSDALE, REID & CO.

Dry Goods

Importers

MONTREAL

We have the pleasure to inform our Customers that our Stock is now complete in every department. . .

We are favorably known throughout the Dominion for special values in the following lines



PRINTS LINENS CASHMERES
DRESS GOODS HOSIERY GLOVES
PARASOLS SILKS LACES RIBBONS
HANDKERCHIEFS FANCY GOODS SMALLWARES
ETC., ETC.

.. Letter Orders Will Have Careful Attention ..

SOLE AGENTS FOR THE CELEBRATED CROMPTON CORSETS

Greene & Sons Company

MONTREAL . . .



**HATS,
CAPS,
FURS,
Straw Goods,**

**RUBBER COATS, UMBRELLAS,
LINEN SHIRTS & COLLARS,
TIES, HOSIERY,
GLOVES,
ETC.**

WAREHOUSE: 513, 515, 517, 519, 521, 523 AND 525 ST. PAUL ST.

Latest Styles, Lowest Prices.

show that fancy lines in shades to match the dress goods are fashionable. They show an extensive line of silver and bronze effects in braids in all the leading colors, and expect some further large shipments shortly.

In hosiery J. G. Mackenzie & Co. show an extensive line of black goods which, as usual, hold their own this spring, as they always do.

Messrs. Lonsdale, Reid & Co. are the sole agents for Eastern Ontario and the Province of Quebec of "Crompton's" celebrated corsets.

Thouret, Fitzgibbon & Co. are just receiving at present a full line of the well-known brand of men's kid gloves, the Kangaroo, which in finish and appearance are fully up to the reputation which these goods have gained in the trade.

In laces Brophy, Cains & Co. show an extensive range of guipures in two-toned and natural effects in creams and whites, also an extensive list of black guipures, black silk "Bourbons," black silk "Chantilly's." A line of black and white effects in Seville laces are striking goods in this department.

Messrs. Lonsdale, Reid & Co. take pleasure in informing their customers that their spring stock is complete in all departments, and will be found attractive and well worthy of close inspection. Their travelers are always on the road and will show this month German manufactured mantles for import.

D. Morrice, Sons & Co., the selling agents, call attention to the fact that a full range of "Pure Indigo" prints are now in the hands of the wholesale trade. The quality of these goods reflects credit on the Dominion Cotton Co.'s Magog establishment. All the goods are guaranteed and stamped "Warranted Pure Indigo."

Mandelberg & Co., Ltd., waterproof manufacturers, of London and Manchester, England, have opened a branch in Montreal at 35 Lemoine street. Mr. H. W. Barnes is the gentleman who is the Canadian managing agent for this firm, who intend to go into the manufacture of these goods on the above premises.

Thouret, Fitzgibbon & Co. are now in possession of some of their spring importations of fine ladies' gloves of the famous "Jammet" brand, and although a slight advance has to be made in values owing the higher cost of these new goods, they are still prepared to talk to their regular customers on a basis which will be satisfactory. Some of the special lines are very handsome, notably the French kid gloves with silver lacing studs and covered outfit; and the French kid with four large pearl buttons, with plain or colored outfit. The firm's extensive line of dressed French kid Mosquetaires is also sure to attract attention.

A POINTER ON SILKS.

Attention is called to the advertisement on another page of this issue of the progressive house of J. F. Riepert, one of the pioneers in making the direct importation of oriental silks a specialty in the Canadian market. This firm carries samples of almost everything made of oriental silk, and since its inception two years ago has achieved a most wonderful success. Among the samples for this present spring season are shown a full line of dyed and printed dress silks, especially some new and delicate contrefond effects, which are very pretty. A strong feature for summer wear is the washable striped Japanese silks, so admirably adapted for blouse waists, etc., while plain colors and broadened novelties are also much in demand. Of white hemstitched—initials—and ladies' embroidered handkerchiefs, J. F. Riepert carries an endless variety. Close buyers should not fail to pay a visit to his office, 162 St. James street, Montreal.

AN ART PROOFING FOR WATERPROOF GARMENTS.

FOR some years makers of fine waterproof garments have been trying to devise a means to have the "proofing" or rubber part of the fabric show some pattern. The tweed outside with its rubber "proofing" or lining made a nice light garment, and a pretty one from an outside view. Its plain dirty-brown inside color was not pleasing.

The "Distingue" waterproof, with the new art proofing on the inside, is the chemical triumph which has now been put on the market. These garments have a proofing which shows a pattern which permeates the proofing, and is part and parcel of it. The garments are no heavier, but they possess an effective inside appearance equal to the outside. This improvement is now applied to garments of the "Distingue" make.

Many Canadians knew John Learmonth who so ably represented the "Distingue" waterproof in Canada. This gentleman died some time ago, and his work has been taken up by his nephew, J. W. Holden, who is now making a tour of Canada. He called on THE DRY GOODS REVIEW recently and explained the merits of these celebrated goods, and furnished THE REVIEW with a list of the leading firms who handle these goods in Canada. In Montreal there are: Hodgson, Sumner & Co., Greenshields, Son & Co., R. Linton & Co., J. G. Mackenzie & Co., Gault Bros., and Caverhill & Kisson. In Toronto there are: McMaster & Co., Caldecott, Burton & Spence, Wyld, Grasset & Darling, John Macdonald & Co., Gordon, McKay & Co., and Alexander & Anderson.

Undoubtedly these goods are of excellent merit. They are already known to most Canadian retailers, and will doubtless soon become popular among the general public. An inspection is the best method of confirming their merit.

CANADIAN SILK GOODS.

SOME people have an idea that Canada doesn't manufacture any silks. True, she has not yet attained much development, but the fact that the Corticelli Silk Company, of St. Johns, Que., is giving employment to over 150 hands, and is paying out \$50,000 per year in wages, may be a pleasing surprise to the readers of this journal. It is pleasant to know that Canada possesses the groundwork on which to build a textile manufacturing future.

This company is merely the Canadian branch of the well-known Nonotuck Silk Co., of the United States, probably the largest silk thread manufacturing company in the world. It is now manufacturing, in Canada, the famous Corticelli spool silks handled by so many Canadian retailers. It is also agent for the Brainerd & Armstrong Co.'s wash silks.

The Nonotuck Co. received six prizes at the World's Fair for spool silks, tailors' silks, etc., and three for knitting and crochet silks and embroideries. A picture of its World's Fair exhibit will be found on the outside back cover.

The company have ten salesmen traveling all over Canada, and if every retailer doesn't know what the company's goods are like, it is his own fault.

Mr. James A. Cantlie has been elected by acclamation, Second Vice-President of the Montreal Board of Trade. Mr. Cantlie is a man of shrewd ability and pleasing manners—a combination which wins every time. Mr. Cantlie is a man who will grace the position which the respect of his fellow merchants entitles him to occupy.

The Dominion Cotton Mills Company.

A FULL RANGE OF
PURE INDIGO
PRINTS

IS NOW BEING SHOWN
TO THE TRADE.

Ask Wholesale Houses
for Samples.

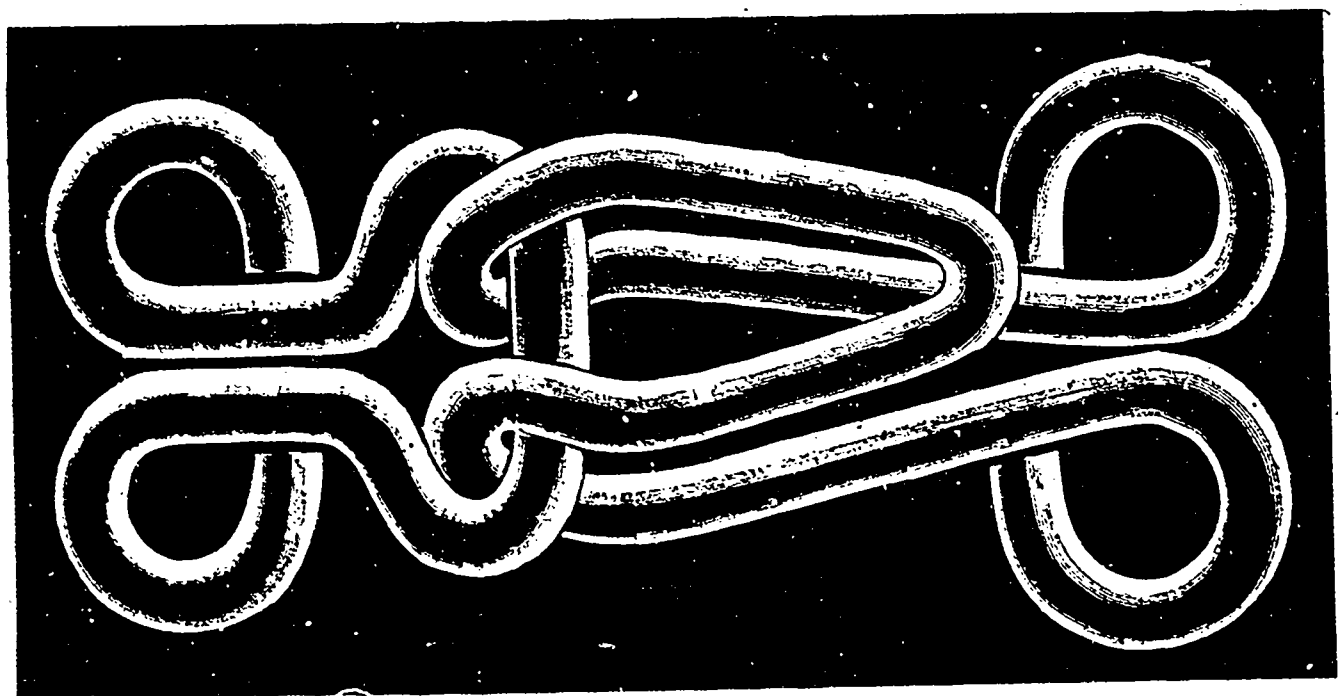
MAGOG PRINTS

ALL GOODS
GUARANTEED AND
STAMPED
"WARRANTED
PURE
INDIGO."

D. MORRICE, SONS & CO.

Selling Agents.

Montreal and Toronto.



"KANTOPEN"

Made in sizes 2, 3 and 4 (about corresponds with Nos. 5, 6 and 7) **FOR DRESSES ONLY.** The bill of the hook is spread to form a spring the eye being narrower. It is smooth and easy to unfasten. It is sprung so little that the spring will never completely weaken as with those hooks that have the spring inside, under the point. With the latter the spring being forced all one way is displaced much more and becomes bent and useless. We already supply about three-fourths of the hooks and eyes sold in Canada, though it has been on this market less than a year. Costs 3½ cents per card of two dozen, and has to retail higher than ordinary hooks but meets its purpose so that a woman will pay the difference for a hook that will stay fastened. Considering the quantity of hooks and eyes a woman uses the additional outlay is very slight. **THE CANADIAN NEEDLE CO.,** Office and Sample Room, 15 Victoria Square, Montreal, manufacturers of Needles and Pins of all kinds, Kantopen Hooks and Eyes, Crochet Hooks, Knitters and Darners, Etc., Etc.

MONTREAL COTTON COMPANY, Ltd.

THE works of this corporation are situated at the lower end of Lake St. Francis, in the town of Valleyfield. The mills were built some eighteen years ago for the manufacture of bleached shirtings, and contained about six hundred looms, but, as a consequence of the inception of the N.P., the spinning and weaving were doubled, and a large dye house added for the dyeing of all sorts of linings, dress goods, etc. During the past five years the popularity of the goods with the trade has much increased, and last summer the directors determined upon extensive additions to meet the ever developing trade.

The concern is now about four times the size of the original mill, and is the largest in Canada, and will have, when the machinery is all going, about twenty-five hundred looms and a bleachery, dye house, and finishing room, capable of handling a considerably larger quantity of goods than these looms will turn out. The power is altogether water, and is one of the finest in the country, giving about 2,000 horse-power, whilst at a comparatively small cost some further 8,000 horse-power could be developed, and independent of the ups and downs of the canal system.

The production is the most varied of the Canadian mills, and consists of all kinds of piece dyed cotton goods used for linings and dresses, from the lowest priced cambrics to the highest priced satines and beetled twills.

There will now be paid out for wages somewhere between two hundred and fifty and three hundred thousand dollars per annum. Those who have ill will to our native industries can well meditate and think where this money goes—certainly not into the stomachs and on the backs of people living in Europe, Britain, or the United States.

The President is Mr. A. F. Gault, who has occupied the position for about seventeen years, and to his indomitable will and keen insight into the future, much of the Company's success is due. The Manager is Mr. Louis Simpson, who hails from the hub of cotton manufacturing, Preston, and brings with him, besides much force of character and an ardor that cannot be dampened, an intimate knowledge of manufacturing in all its branches. The Company own a large farm and a considerable number of tenements. They support a club for the use of their help; billiard room, card rooms, library, and a skating rink.

The selling agents are Messrs. Stevenson, Blackader & Co., who are so well known by the trade that it is scarcely necessary to say anything about their merits. Mr. Stevenson has been identified with the cotton manufacturing interests of the country since its inception, and has been particularly identified with the Montreal Cotton Co. for the past seventeen years. Mr. Blackader is a familiar figure on Toronto streets, and only requires to be known to be appreciated.

As soon as the mill catches up with its back orders, it is their intention to put a varied number of new lines into the market, finer and better than heretofore made, and which are now exclusively imported. They will also engage in the manufacture of quilts, damasks, and goods of that nature. The Turkey red department is in full blast, and it is proposed to put in a plant for the dyeing of absolutely fast aniline black.

There are many who hope that the Government will not interfere with the moderate protection which the goods made by this Company have, they never having had anything like the amount of percentage given to the other branches of the cotton business, having always been on an ad valorem basis with no specific duties attached. Nor is it likely that the Government will make any change, except, perhaps, that the duties may all be made uniform. Silesias, satines, cambrics, etc., have now $32\frac{1}{2}$ per cent. protection, while uncolored cotton fabrics, such as scrim, muslins, etc., have 25 per cent. A simplification of the schedules may necessitate a uniform duty.

The new bleachery and dye works are completed, and occupy a floor space of about 125,000 square feet. The lay-out of the

machinery, etc., has been planned on the newest ideas, and has been seen and approved of by some of the leading experts in the business. The medal and diploma for excellence of manufacture was awarded this company at the World's Fair last year.

The 1894 annual meeting took place on the 13th inst. The profits for the year were \$174,628.28. A dividend of 8 per cent. amounting to \$84,000, was paid the shareholders, \$15,000 was taken off the building account, \$25,000 put aside for wear and tear of machinery, and \$19,000 taken off for new flumes, making a total of \$59,000. The only liability of the company is \$300,000, 7 per cent. bonds, for payment of which \$200,000 new stock has been issued. This will increase the capital to \$1,400,000.



A. F. Gault,

PRESIDENT MONTREAL COTTON CO.

To Buyers
of

Men's Furnishings

OUR SPECIAL SPRING GOODS are now on hand.

They surpass any that we have ever before been able to offer, and we think we have good cause to be proud of our selection.

WE KNOW that we are offering better inducements, both as to selection and price, than ever before in **Men's Underwear, Scarves** of all styles, **Scotch and English Rubber Garments, Umbrellas**, etc.

WE KNOW that we can sell you the right goods at the right price, and **feel sure** that an enquiry (which will be promptly and cheerfully answered) will result in mutual profit.

GLOVER & BRAIS

Men's Furnishings

— Montreal.

S. C. MATTHEWS.

W. C. TOWERS.

MATTHEWS, TOWERS & CO.

Men's Furnishings, Wholesale

7 Victoria Square, Montreal.

ALL THE NEWEST THINGS FOR

⊕ **SPRING TRADE, 1894.** ⊕

HEADQUARTERS FOR —————

Fine Neckwear
High-Class Hosiery and Underwear
Rubber Coats
Umbrellas
Shirts and Collars

Fine Hand-Sewn Braces a Specialty
Silk Handkerchiefs
Linen Handkerchiefs
Outing Goods, etc., etc.

Letter Orders receive Prompt
and Careful Attention.

MR. L. A. BRAIS.

MR. L. A. BRAIS, of Messrs. Glover & Brais, has made a special study of the important branch of the dry goods trade known as men's furnishings. After serving his first years in the retail trade with the best house of the time, he afterwards covered all the different provinces of Canada as a salesman for the then leading wholesale importers. In 1877 he laid the foundations for the present firm of Glover & Brais, which has since developed into a prominent position in the gents' furnishing trade. This position is largely due to Mr. Brais, whose energy and wide experience in the particular branch of business has been a valuable aid to the firm. The buying at present is done by men specially trained in the house, but Mr. Brais still oversees the purchasing in the hosiery department, and visits Europe several times a year on this account. This spring the firm's range of scarfs, hosiery, and gents' furnishings generally, is an exceptionally large and fine one, as their advertisement in another part of this paper will show.

The men's furnishing trade is a peculiar one to handle, because fashions change from season to season very quickly and decidedly. Moreover, different parts of the country require different classes and styles of goods. What leads in the various cities will not be taken in the rural districts. What takes in Halifax might not be touched in Victoria. What is the fashion in New York may not be the fashion in Montreal or Toronto. It is this peculiarity of the trade which prevents any but thoroughly competent men making a success of the furnishing trade. A wholesale house which sells in every part of the country must be guided by a man who is thoroughly master of his business. Such a man is L. A. Brais.

AN OLD, WELL-KNOWN FIRM.

MONTREAL, the dry goods centre of Canada, boasts of many prosperous institutions, foremost amongst whom rank the firm of J. G. Mackenzie & Co., the present members of which are Mr. Hector Mackenzie and Mr. J. P. Cleghorn. Established in 1829 by the late Mr. J. G. Mackenzie, it has always held a very prominent position in this line of business. Montreal owes much of her present position to the foresight of her pioneer merchants who have worked to her interests, and of whom none deserve greater credit than J. G.

Mackenzie & Co. This business was, prior to 1829, conducted by Horatio Gates, who was one of the original promoters of the Bank of Montreal. Their premises, well located on St. Paul street, are solidly built of Montreal limestone, comprising five flats of 100 x 50 feet, and furnish employment to upwards of 50 employees. The advantage is possessed of a branch house in London, England, enabling them to secure at all times the latest and best afforded by the European markets, at rates advantageous in every way.

The present partnership was formed in 1881, on the death of Mr. J. G. Mackenzie. Both Mr. Hector Mackenzie and Mr. J. P. Cleghorn rank high in the personal esteem of the community, and are directors in many prominent companies. Mr. Mackenzie is a director of the Merchants' Bank, the Richelieu

& Ontario Navigation Co., and the Montreal Telegraph Co. He is also president of the Philharmonic Society. Mr. Cleghorn, the managing partner, is a director of the Sun Life Insurance Co., the Intercolonial Coal Co., and the Merchants' Manufacturing Co., and has filled the highest position in the gift of the merchants of Montreal, being twice elected to the presidency of the Board of Trade.

Mr. Cleghorn is actively interested in the Society for the Prevention of Cruelty to Animals. He has been connected with the firm since 1853. With his experience and administrative ability, he is one of the few men calculated to advance the interests of those whose business dealings bring them into contact with J. G. Mackenzie & Co. Everybody must wish the firm a continuance of their thoroughly deserved success.

Success is the great standard by which men are judged in these almighty-dollar days, but it takes a great deal of brains, tact, perseverance, and ability to obtain that which many men call luck. But these qualities are bound to bring success.

Peter Labbe, a well-known traveler, died in Quebec recently. He traveled recently for Hermann Scheyer, of Montreal.

P. H. Burton, of Caldecott, Burton & Spence, sailed from New York on 3rd inst. on the Cunarder Etruria for England. This is Mr. Burton's rooth trip across the Atlantic. He went by an American steamer, but it would delight him to know that he could get equal accommodation on a Canadian or British vessel.



L. A. Brais.

THE DRY GOODS REVIEW

DO NOT GO ON THE PRINCIPLE THAT BECAUSE YOU ARE AN OLD HOUSE THAT EVERYBODY WHEN THEY READ YOUR FIRM NAME KNOWS ALL ABOUT YOU. THERE ARE LOTS OF PEOPLE WHO NEVER HEARD OF YOU, AND SO DO NOT KNOW WHAT YOU MAKE OR WHAT ITS SPECIAL POINTS ARE.

ADVERTISEMENTS
IN THIS ISSUE
HAVE ATTRACTED
YOUR ATTENTION
WOULD NOT
OTHER PEOPLE
SEE YOURS



DON'T MAKE THE
MISTAKE & PUT
GOOD SEED IN
POOR GROUND THE
FIRST ESSENTIAL
TO SUCCESSFUL
ADVERTISING IS
THE SELECTION OF
THE MEDIUM

THE DOMINION OIL CLOTH CO.

A FLOURISHING AND GROWING INDUSTRY.

FROM SMALL BEGINNING IN 1872—NOW OCCUPIES SEVEN LARGE FACTORIES—GREAT VARIETY OF OILCLOTH GOODS TURNED OUT—MAKE ALL THEIR OWN PAINTS—AND DO AN EXTENSIVE BUSINESS WITH THE TRADE IN THE CELEBRATED D. O. C. BRAND.

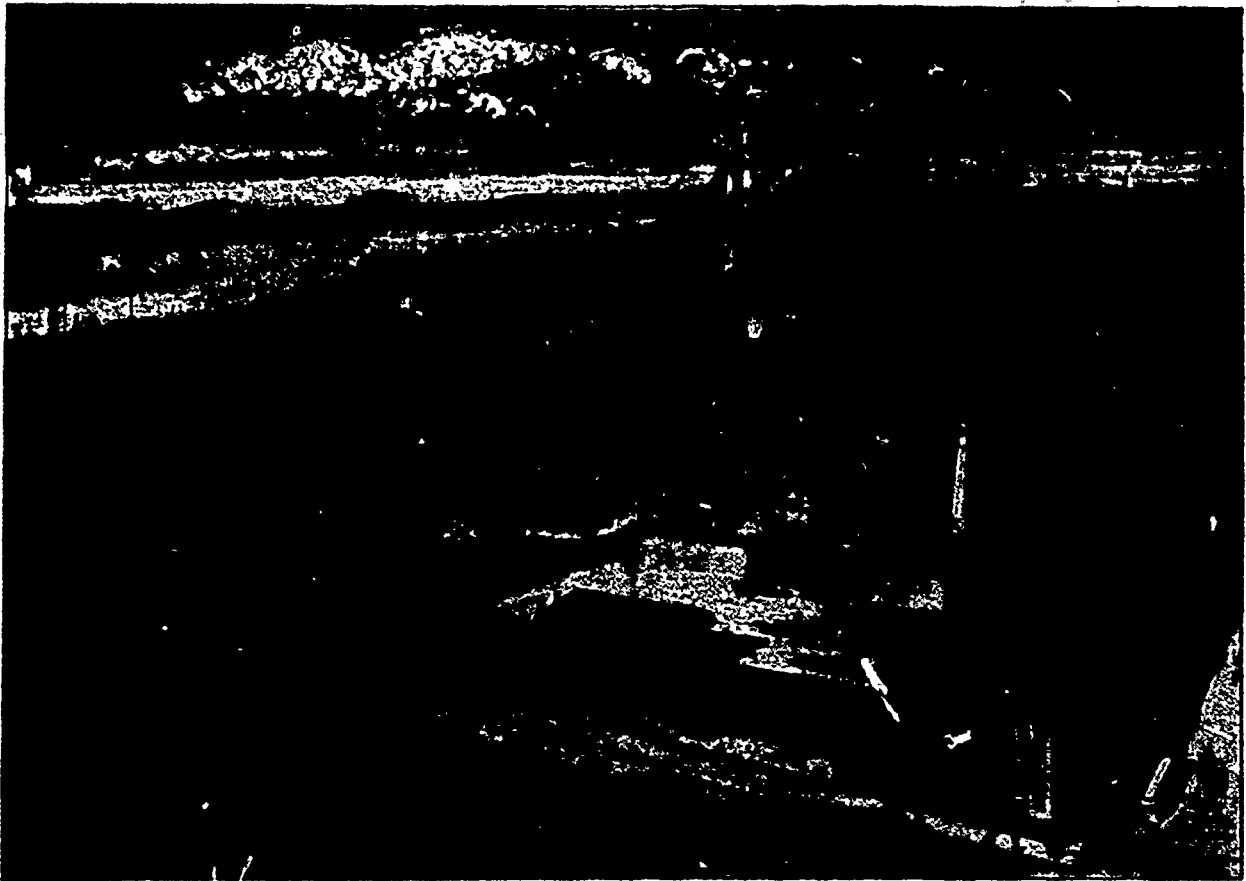


THE extensive works of the Dominion Oil Cloth Company, on St. Catherine and Parthenais streets, Montreal, represent a gradual but steady growth, which has been the result of the excellence of the goods produced and of sound business management. The Com-

pany's wants, as the large quantities of cotton goods, such as Sheetings, Drills, and Ducks, used by them, are now all produced in the cotton mills of this country; they also use large quantities of Varnish, Linseed Oil, Brushes, Dry Colors, etc., which are now made in Canada.

Besides manufacturing Oilcloth, this Company make all their own Paints, immense quantities of which are used in making the various lines of Oilcloth. They also manufacture and supply the jobbing trade with the celebrated D. O. C. brands of pure White Lead, Paints, and Putty, which are known all over the Dominion.

The paid-up capital of the Company is \$200,000, a sum that has enabled them to procure the most improved machinery and facilities for producing sufficient goods in their lines to supply the wants of the entire Dominion, from the Atlantic to the Pacific, and away below prices of ten or fifteen years ago. This



pany was formed in the year 1872, in a very small way as compared to the large premises they now occupy, which comprises seven large factories, together with a very extensive warehouse, oil boiling houses, engine and boiler house, and several storehouses.

The works of the Company turn out a great variety of goods to suit all classes of customers. In the Floor Oilcloth Department are to be found an enormous selection of patterns, which are made in all the various widths, from a strip of 18 inches wide for stairs to sheets of 12 feet for large rooms; etc. In the light goods section every description of Table, Shelf, Stair, and Enamelled Carriage Oilcloths are made, all of which are acknowledged to be second to none made on the continent.

About one hundred and twenty skilled workmen find constant work in this factory, while many others are employed in the various industries which are in part supported by the Com-

pany's wants, as the large quantities of cotton goods, such as Sheetings, Drills, and Ducks, used by them, are now all produced in the cotton mills of this country; they also use large quantities of Varnish, Linseed Oil, Brushes, Dry Colors, etc., which are now made in Canada.

Besides manufacturing Oilcloth, this Company have just built and started work in a new factory which is not shown in the cut. This building is on the east side of Parthenais street, three storeys high, 133 ft. long by 66 ft. wide, and will be devoted to the manufacture of floor oilcloths. This addition has to be made owing to new machinery and improvements made in the original plant.

The officers of the Company are :

President—Mr. Andrew Allan.

Vice-President—Mr. J. O. Gravel.

Treasurer—Mr. J. J. McGill.

Managing Director and Secretary—Mr. John Baillie.

Mr. A. T. Johnston, No. 1 Front street, Toronto, is the representative of this Company in Ontario and the Northwest, and has been so for the past fourteen years.

MOULTON & CO. Montreal Fringe and Tassel Works
 10 St. Peter Street, MONTREAL
 Manufacturers of
 Cords, Tassels, Furriers' Upholsterers' Trimmings.
 Ornaments, Barrel Buttons, etc. Undertakers'
 Agent for Ontario: BEN ALLEN, 32 Colborne St., TORONTO.

MILLER BROS. & CO. MONTREAL

Manufacturers for the Wholesale Trade of the following Standard Lines of Fine Linen Faced Collars and Cuffs
COMET OPERA HANLAN
 '76 ORC MARQUIS
MOZART CUFFS, RAPHAEL,
ANGELO Favorable Linen Collars & Cuffs
 Only the very best materials are used in the manufacture of these Goods

J. Frank Riepert
 162 ST. JAMES STREET MONTREAL

DIRECT IMPORTER

ORIENTAL

BRANCHES:
 YOKOHAMA
 SHANGHAI
 LYONS

SILKS
 And Silk Handkerchiefs

ALLOA Paton's Make
KNITTING
WOOLS

Have long been CELEBRATED for their EXCELLENCE OF QUALITY and GREAT DURABILITY

An immense variety of Rich Colorings in Wheeling, Fingering, Vest, and Potticoat Wools to select from.

Merchants having any difficulty in procuring them will please communicate with

JOHN F. RAPHAEL or to **JOHN PATON, SON & CO.**
 100 St. James St., Montreal Alloa, Scotland; and 51 Mil-
 Agent for Canada. ton St., London, E.C.

Only makers of the ORIGINAL ALLOA YARNS

THE DOMINION COTTON MILLS COMPANY.

MAGOG PRINTS.

A Full Range of PURE INDIGO PRINTS is now being shown to the trade. Ask Wholesale Houses for Samples.

All Goods Guaranteed and stamped "WARRANTED PURE INDIGO."

D. MORRICE, SONS & CO., Montreal and Toronto
 Selling Agents.

WOOLENS AND
 TAILORS' TRIMMINGS

John Fisher, Son & Co.,

Balmoral Building,
 Montreal,
 Canada.

Huddersfield,
 England.

Gold Medalist Dyers

All kinds of Dry Goods in the piece

RE-DYED, FINISHED and PUT UP

Millinery Goods
 Ostrich Feathers

Superior Garment Dyeing and
 Cleaning in all its branches.

French Cleaning

BRITISH AMERICAN DYEING COMPANY

OFFICES { 221 McGill St., Montreal. 90 King Street East, Toronto.
 123 Bank St., Ottawa. 47 John St., Quebec.

JOSEPH ALLEN,
 Managing Partner.

Letter Address
 Box 258, Montreal
 or 90 King St. East, Toronto.

PERRIN'S PERRIN FRERES et CIE.

PERRIN'S
 PERRIN'S
 PERRIN'S

GLOVES

ARE THE BEST.
 ARE THE CHEAPEST.
 ARE PERFECTION.

7 Victoria Square, Corner St. James St.,

MONTREAL.

GREENE & SONS.

THE business known under the title Greene & Sons was started in 1835 by Mr. T. J. Greene, and is the oldest wholesale hat and fur house in the Dominion. Present members of the firm are Messrs. E. K. Greene, G. A. Greene, I. K. Greene, Jr., John Edgar and Robt. Law. In 1878 a men's furnishing department was added, and this branch has grown to such proportions that a large staff of clerks and travelers is constantly employed, and the firm's goods are known and distributed from Halifax to Vancouver. There are from 150 to 200 hands employed in the manufacture of fur goods and wool hats, and the present premises on St. Paul street have been in use for over half a century. The firm have succeeded in establishing an enviable reputation.

THE VOLUME OF TRADE.

SELLING more and buying less is the motto of the careful merchant. Canada, as a whole, seems to be doing the same thing. The figures of Canadian trade for the seven months ending January 31st show that the exports are in excess of the corresponding period last year to the amount of \$2,930,101, the total value of the exports being \$82,161,983. In the month of January there was a falling off to the amount of \$300,000. The imports for the seven months are about normal, being valued at \$69,467,616, although during January they fell off slightly. The revenue to date from customs amounts to \$11,889,253, as compared with \$12,297,760. The amount of free goods imported last month was \$3,161,161, and the total importations to \$8,573,554.

"Perfect" Hose . . . Supporter

The newest and best on the market. You will find it ahead of all other patents, and that it will sell better.

To our already full line of Braces, we have added a metal **GRIP BACK**, and we still carry the "Reliable" and other specialties.

Wait for our representative, or write us direct. We can save you money on these lines.

C. N. VROOM, St. Stephen, New Brunswick



1/2 size fac-simile of package.

BUTTERMILK TOILET SOAP

THE BEST SELLING TOILET
SOAP IN THE WORLD.

Excels any 25 cent Soap on the Market.
Nets the retailer a good profit.

When sold at a very popular price it
will not remain on your counters. Try
a sample lot.

The quality of this soap is GUARANTEED. See
that the name "BUTTERMILK" is printed as above
"in green bronze" and the name "Cosmo Buttermilk
Soap Company, Chicago," in diamond on end of pack-
age. Beware of Imitations.

Cosmo Buttermilk Soap Co.

84 ADAMS ST., CHICAGO

F. W. HUDSON & CO., Sole Agents, TORONTO.

T. B.

They have

Examine them

No Secret

Ask for them

To Conceal

Wear them

A BIG DIFFERENCE

In politics the great, the indispensable, the clever thing is to conceal all you can.

The chief glory of **TOOKE BROS.' SHIRTS, COLLARS and CUFFS** is that they court investigation of material, make, fit, and finish.

For sale by the leading Wholesale Houses throughout the Dominion

FIRST 1894
 SPRING
 OPENING

MONDAY,
 FEB. 26th, and following days.

The Trade
Invited . .

THOSE engaged in the Millinery business always possess a jubilant feeling at the commencement of the spring trade. Notwithstanding a general depression we have centered all our energies upon the collection of a larger and better stock than has been held here at any former time. Warehouse accommodation has been enhanced by the addition of another selling floor. This will add to the comfort and convenience of patrons who attend in ever increasing numbers.

Patterns. As usual our display of French Trimmed Hats and Bonnets will be a great centre of attraction. None but those imported direct from the leading Parisian Modistes being shown.

Flowers. Long before nature had called into existence earth's floral decorations, the counterparts had been manufactured for us, so that in the flower department will be found a magnificent display of staple lines and latest novelties. Ribbons, Velvets, Silks, Laces, Ornaments, Ostrich, and Jet Goods and all Millinery requisites will be shown in abundance, prices in every case being the lowest consistent with quality and style.

Untrimmed Goods. On first floor our hat buyer has produced an aggregation of the finest novelties possible to procure. Nothing for which a possible want may exist has been left out of the collection.

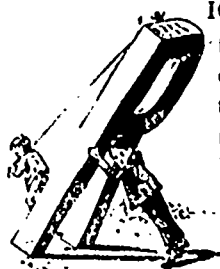
Progress. No effort has been, or will be spared to increase the confidence already existing between us and our customers, and to merit a share of patronage from some who may not already have opened an account here. Trusting to have the pleasure of an early visit.

We are, yours faithfully,

John D. Ivey & Co.

53 YONGE ST. - TORONTO

CARPETS AND CURTAINS.



RIGHT certain it is that domestic carpet manufacturing is being brought to a high degree of development by the energetic men connected therewith. Those who delight to see advancement in all lines of Canadian manufacture, must be pleased to note the progress made in this branch. There is a great future before these manufacturers if they continue their enterprising methods.

The retail trade appears to have prospered during the past season. They bought so carefully last fall that they have carried very little stock over, and the same policy has been pursued with regard to spring goods. The competition among jobbers and manufacturers has been so keen that prices are very low.

JOHN MACDONALD & CO.

John Macdonald & Co. report a lively spring trade, and yet have so renewed their stock in popular priced lines of linoleums and oilcloths, that they are prepared to show for the sorting trade a great many patterns in carpets, oilcloths and linoleums not shown in the earlier part of the season. Mr. Dewar is in Europe at present picking up specialties for the sorting trade. Their curtain department is well stocked, and some special drives are being offered.

TORONTO CARPET MFG. CO.

The Maple Leaf brand of carpets is selling well, orders still being received for March delivery. By next month all goods will have been made for spring orders, and all shipped out. Fall samples are being prepared, and promise to be more taking than last season. The Toronto Carpet Mfg. Co. have now six looms on their Imperatrix Axminster, and will soon have their facilities for this line of carpets complete. This carpet, of which a considerable quantity has been sold, is designed to take the place of Wiltons. It is fully as enduring, is nearly equal in appearance, and is about one-half the price. Their dye-house has been extended, and six new vats placed for the requirements of their increased trade. Mr. Murray has spent plenty of time, energy and money in building up his two great brands, and their success is his reward.

INCORPORATION GRANTED.

Under the Ontario Joint Stock Companies' Letters Patent Act, letters patent have been issued bearing date the 18th day of January, 1894, incorporating Alvin Robert Burrows and Robert Dodds, manufacturers; Lizzie Beattie Burrows and Elizabeth Dodds, married women, and Christopher Kloefer, merchant, all of the city of Guelph, for the purposes following, that is to say: To carry on business as manufacturers of carpets, covers, fringes, rugs, and upholstery goods, and as weavers of various kinds of cloth, by the name of "The Curtain and Upholstery Manufacturing Company of Guelph (Limited)," with a total capital stock of twenty thousand dollars, divided into four hundred shares of fifty dollars each.

JAMES H. ETHERINGTON.

On page four of this issue will be found the advertisement of James H. Etherington, carpet manufacturer, of St. Catharines. This gentleman makes unions in six grades, art squares in unions and wools, and various grades of wools. His carpets are becoming well known on account of their superior merit and moderate prices.

AMONG THE MILLINERY HOUSES.

J. D. IVEY & CO.

Jno. D. Ivey & Co. will show a large range of imported French pattern hats and bonnets on the 26th. Their patterns should be exceptionally good when it is considered that every one of them is the production of some Parisian modiste. The spring-trade is undoubtedly the great harvest for the millinery business; recognizing this, they have put a great amount of energy into the collecting of a suitable stock for this season, with a view of doubling their trade if possible. Ostrich goods will be found in full stock with this house, and buyers cannot go astray on their purchases of these goods. Flowers and laces will be seen in abundance in their samples. Among their laces are the new duchesse lace, Italienne, Lyonnaise, macrame, mauvesque, new Venice, and the other more common makes. They have also a most extensive range of veilings. They have extended their selling space by adding another floor, and visitors will notice the improvement. It will much facilitate the showing of samples.

S. F. MCKINNON & CO.

S. F. McKinnon & Co.'s stock for millinery openings will be in several respects the best in Canada in point of volume. Their stock of plain ribbons is a magnificent one. Their jacket and mantle department on the fourth floor is well filled with the newest designs. Their laces and veilings include the latest novelties from foreign markets. They are showing every desirable shade in silk velvet in a variety of makes. Their stock of French novelties is well selected, extensive in range, and voluminous in quantity. Their display of sample hats will be as large as usual, and will include many newer designs than those illustrated in this issue. Black and white combinations are now being made, also some pretty things in shaped straws. Large bows predominate, moire and silk crepe de moss being the leading ribbons for this work.

REID, TAYLOR & BAYNE.

Reid, Taylor & Bayne have made an extra effort for this season's trade, and have as usual a full range of all the leading novelties. The illustrations in this issue show that they have some pretty sample hats, the product of the fairy fingers of their milliners. Their stock of shapes, plaques, etc., is very large, and should contain all necessary lines. In laces they have an extensive range, both for hat trimmings and dress trimmings. Insertions are shown in good quality and in excellent values. They make a specialty of mourning goods, and will have an excellent showing this year, including combinations of black and white. Jet laces are shown in greater variety than ever. Flowers, and osprey and jet mounts are in abundance.

W. R. BROCK & CO.

In millinery goods, W. R. Brock & Co. are showing large ranges of parasols in plain and fancy goods, laces in all the newest effects, silk and velvet ribbons, veilings in magpie, jackdaw, and other new makes, nets, mechlins in cream, white and black, besides all the staple lines of millinery trimmings.

JOHN MACDONALD & CO.

John Macdonald & Co. show a full stock of millinery supplies in staple ribbons, silk linings, Brussels net, Mechlins, veilings of all kinds, Irish pointe laces, chinchillas, and novelties. In fact, every class of staple millinery goods will be found in their extensive stock.

Reid, Taylor & Bayne

SPRING

1894

Opening Days

SPRING

1894

February 26th, 27th and 28th

Our **stock** will be all forward by **Monday 19th** current. Early buyers will then have an excellent opportunity of making their selections before the rush of opening week.

No effort has been spared to make this the most attractive of all our openings.

Our **French, English, and American Patterns** eclipse anything we have heretofore shown.

Our assortment of **Millinery Goods** and **Novelties** is most extensive. Everything desirable in the millinery line is to be found with us.

Silk Laces, black and colored, in endless variety of style and pattern; for both **Millinery** and **Dress Trimmings.**

Cotton Laces promise well for the coming season.

Ostrich Flats, Ostrich Tips, Ostrich Mounts, grand value.

Flowers, Flowers, Flowers—
Violets, Roses in Silk or Velvet.

Ribbons, plain and fancy.

Velvets, special value.

We stand unequalled to-day in the trade for **Black Goods,** and **Mourning Requisites.**

THE TRADE ONLY INVITED

REID, TAYLOR & BAYNE

9 & 11 WELLINGTON STREET EAST, TORONTO.
210 to 214 ST. JAMES STREET, MONTREAL.

SPRING MILLINERY.

SPRING. Millinery Openings take place in Montreal on February 27th and 28th and March 1st. In Toronto they occur one day earlier, commencing on the 26th. All the millinery jobbers in both cities are making extensive preparations, and will no doubt show visitors enough to bewilder them.

Shapes are indescribable. There is no set shape. The plaques are being twisted into all the forms that female fingers and brains can devise. Leghorns are being sold. Lace effects are quite strong. Tuscan straws are also good. The accompanying illustrations show the prevailing shapes. THE REVIEW would impress upon its readers that these hats are not the creations of fancy shown in ordinary fashion magazines, but photographed and drawn especially for the use of this journal from the stock displayed by leading millinery houses. Any one of these hats can be secured by writing the house whose name appears under the cut.

As to colors, browns will be good, the leading shades being Siam, Pygmalion, Sumatra and Melilla. Mais, a deep cream, is a good color. Malmaison, a magenta, and Reine, a deep pink, are two favorites, but are extremes. Yellows are good,



FIGURE 1—REID, TAYLOR & BAYNE.

including Andalouse, Florin and Ebenier. These colors apply particularly to ribbons. But the leading thing is undoubtedly black—black ribbons, black laces, black flowers, etc. In laces, the colors are: Butter, beige, black, cream, and two-tones.

Spangled laces and nets are going to run very strong, especially in black, but lace trimmings of all kinds are excellent favorites.

But before laces come flowers and plumes. It is a flower season essentially, but plumes are going to be much used. Aigrette styles in flowers are good, as are black silk flowers and black combinations. Large buckles and slides are also good.

In ribbons, the leader at the opening will be moires, but all are not agreed that they will hold. Shot moires, two-tones, and satin combinations are good. Fancies have sold very well. Plains are in good demand in browns, yellows, deep pinks, and blacks.

Bows and ties are most striking. Bows of narrow biased velvet and bows of wide ribbon are the two leading things in

bows. In ties, the same two characteristics hold. No. 22 ribbon is being very much used in the production of bows and ties.

THE ILLUSTRATIONS.

FIGURE 1 is a shirred frame of pale beige net, with lace of the same color falling over the edge. There are iris flowers on

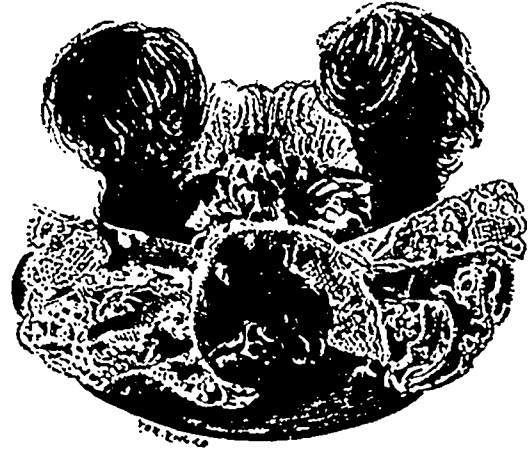


FIGURE 2—REID, TAYLOR & BAYNE.

the brim, two fans of lace and osprey on the crown to match the flowers. A mandarin bow at the back completes this hat. Shown by Reid, Taylor & Bayne.

FIGURE 2 shows a high-crowned, brown, chip hat, faced with sienna velvet, trimmed with a large cascade of lace; and with shaded roses in front, with a double bow of ribbon at back,



FIGURE 3—S. F. MCKINSON & CO.

with a fan of lace and with two mounts falling forward. This is shown by Reid, Taylor & Bayne.

FIGURE 3, Minerva, is a pretty lace hat with cut jet crown, lace falling on brim, which is faced with cream lace. It is

S. F. McKinnon & Co.

The Inventor, The Scientist, The Artist,

Are all keeping pace with the present progressive age. So too are S. F. McKinnon & Co. as our display on the 26th, 27th, and 28th of this month will show. This is the event which opens the season, so to speak, and we feel that our offering is one worthy of inspection.

We would draw attention to a few of our specialties which every buyer should make a note of and refer to their memo. when they reach the business centre at **16 and 18 Wellington Street West.**

Special Lines Plain and Fancy Dress Silks,
Plain and Fancy Ribbons from
number 1 ½ to 60 in every shade likely to be asked for. We guarantee that we are showing the largest and best assorted stock of Laces and Veilings of any house in the Dominion, which are unsurpassed in value. Our hat department and millinery novelty stock represent the newest French, English, and American ideas.

We cordially invite the trade to pass judgment on our importations, feeling confident that they are more deserving of your patronage than ever.

Thanking you for past favors.

We are, faithfully yours,

S. F. McKinnon & Co.

16 and 18 Wellington St. West, Toronto

trimmed with fine flowers. A Minerva bow of narrow moire, fastened by a jet ring, and accompanied by an osprey mount, ornaments the crown and gives height to the hat. This is one of S. F. McKinnon & Co.'s styles.

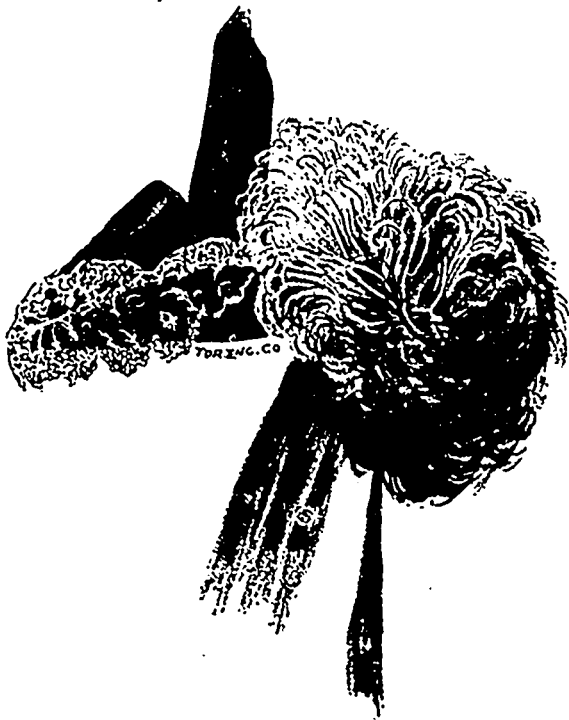


FIGURE 4—S. F. McKINNON & Co.

FIGURE 4 is a large leghorn flap, with chou of brown velvet under the brim. Tuscan lace falls over the front, and also at the front is a large bow of cream ribbon with mount of same



FIGURE 5—S. F. McKINNON & Co

color, and with rhinestone pins. Cream plumes and ties finish the display. This is another of Reid, Taylor & Bayne's display.

FIGURE 5, West End, is a chip hat faced with narrow lace ruffles, and having an under trimming of violets. It also possesses a Gridiron bow made of biased velvet, with tips and osprey mount. Another of S. F. McKinnon & Co.'s specials.

FIGURE 6, The Daisy, is a small jet lace hat. It's striking feature is its black lace, Alsatian bow, surrounded by violets and wheat ornaments. It has also narrow velvet ties.



FIGURE 6—S. F. McKINNON & Co.

A SPECIAL ART.

THE work of re-dyeing piece goods, garments, feathers, etc., has become of late years a recognized specialty in connection with the dry goods trade. Formerly the work done by the job dyer was merely local and his appliances were of a crude order. Those days are now past, and in a first-class establishment, such as the British American Dyeing Company, of Verdun, near Montreal, there is not only costly machinery, but skilled dyers and heads of departments who are really scientific men. Many of our readers will remember that Mr. Allen, jr., after a study at technical schools in England, graduated with honors at the Yorkshire College, whose specialty is textile dyeing, and obtained a medal in chemical dyeing at the city and guilds of London Institution.

The machinery is extensive and complicated, covering latest improvements, and in some cases used only by this company in Canada. Altogether the present position of the British American Dyeing Company is a remarkable evidence of the advance attainable by scientific skill in this branch of trade.

Caldecott, Burton & Spence

. . . TORONTO . . .

LOOKING TO THE SPRING TRADE

We are opening up **ULTRA NOVELTIES** in the

Dress Department. Granite Weaves, Crepe Effects, Satin Cloths, Matt Effects, Silk and Wool Effects, and in plain goods Serges, Henriettas, Cashmeres, in all the new colorings.

The Silk Department is showing a fine collection of Swiss, French, and Japanese Goods in a great variety of designs.

The Embroidery, Lace, and Muslin Department is filled with a choice collection of goods, for which this season there will be an active demand.

The Hosiery, Glove, and Underwear Department contains every article needed for Men, Women, or Children in every size and in every price, suitable to Canadian wants.

The necessity of Novelties leads us to keep the stock always up to date.

WHEN IN TORONTO COME TO SEE US—you will be welcome.

Caldecott, Burton & Spence

W. R. BROCK & CO.

HAVE special values and large assortments in the following lines of goods just opened and will be pleased to show them in the warehouse, or by travellers' samples, or by cuttings mailed to any part of Canada on application:

Silks and Satins
Plain and Fancy Dress Goods
Wool Delaines
Prints
Cretonnes
Art Muslins and
Draperies

Laces
Veilings
Ribbons
Parasols

Towels
Towelings
Table Linens
Fancy Linens
Canadian Woollens
Imported Woollens
Tailors' Trimmings

Ask our Travellers to show you their samples of

No. T. S. A. BLEACHED COTTONS
 No. 400 GREY COTTONS
 AMERICAN COTTON WORSTEDS

We beg to make special mention of our Letter Order Department, a marked feature of our business. All orders by this channel are given the greatest care and despatch.

W. R. BROCK & CO. Cor. Bay and Wellington Streets Toronto.

BUSINESS CHANGES AND FIRES.

FIRES during the month: Jackson Bros., hatters, furriers and clothiers, Clinton, Ont.; loss, \$3,000; insured. J. H. Blumenthal & Son, clothiers, Montreal; loss, \$2,000. Ross Bros., dry goods, Whitby, Ont.; loss, several thousand dollars. E. F. Cooke & Co., merchant tailors, Orillia, Ont.; insurance, \$1,500. Webber Bros., dry goods, Yarmouth, N.S.; stock insured for \$800. Timmins Bros., general store, Mattawa, Ont.; loss, \$17,000; insurance, \$7,500. Simmons & Co., hats and furs, Barrie, Ont.; loss, \$1,000; insured. L. R. Short, furnishings, Tilsonburg. V. Brosseau & Co., Bedford, Que. E. Richardson & Co., Montreal. Wm. Thomas & Co., Montreal.

Sales: J. A. Houde's, St. Brigitte des Saults, at 50c.; James Scott's, Wallaceburg, to G. A. Graves, at 60c.; R. J. McLaughlin's, Wallaceburg, to Henry Macklin, at 47c.; E. L. Cleland's, Alvinston, to A. S. Hood, St. Thomas, at 40½c.; J. L. Armson & Co.'s, Woodstock, to G. F. Spackman, Toronto, at 72c.; Peddie & Ernst's, Berlin, to Mr. Ernst, at 58c.; Wright & Co.'s, Toronto, to M. Martin, at 9½c.; A. Proulx & Co.'s, Valleyfield, at 57½c.; Greene & Co.'s, London, to W. J. Anderson, London, at 67c.; Robt. McGowan's, Kirkton, to Mr. Gillalan, Lucan, at 66½c.; J. H. Wigle's, Ruthven, to M. E. Wigle, at 65½c.; Geo. Labelle's, Montreal, at 67½c.; C. W. Hamilton's, Port Arthur, to Matthews & Fraser, at 70c.; W. J. Somerville's, Toronto, to Devaney Bros., at 60c.; McInnes & Irwin's, Strathclair, Man., at 54½c., book debts at 12½c.; E. B. Cooke & Co.'s, Montreal, at 65½ cents; A. L. Deseve's, Magog, Que., at 70 cents; E. Lepage's, Montreal, at 35½ cents; Hubert & Comptois', Montreal, at 65 cents; M. Lightstone & Co.'s, Montreal, at 21 cents; Jos. Tremblay's, Ste. Cunegonde, at 45 cents; Arsene Crepeau's, Walton, Que., at 50½ cents; E. Nantel & Co.'s, St. Jerome, Que., at 51½ cents; Snider & Miller's, Portage la Prairie, at 62½ cents, book debts at 32 cents.

ONTARIO.

Assignments: R. J. McLaughlin and James Scott, Wallaceburg; Durns & Co., Acton; James Melross, Galt; J. M. Dufton, woolen mfr., London; Hugh Gillespie, Alvinston, assets \$12,000, liabilities 9,000; Byrnell Bros., Queen west, Toronto, assets \$15,000, liabilities \$11,000; Jno. Greig, Winfield; T. D. Plumtree, Toronto; J. W. Doelle & Co., Chatham, liabilities, \$30,000; C. A. Gillespie & Co., London and Brantford; Hault Mfg. Co. Ingersoll, liabilities, \$70,000; William Kilner, successor to East & Co., trunks and umbrellas, Toronto, liabilities \$12,000; J. C. Vivian & Co., Port William; Green & Co., London and Petrolea; Henry Dunn, tailor, Smith's Falls; A. Rolfe, London; Wm. Tocher, Hamilton; W. H. Wilson & Co., Ottawa; F. R. Webb, Petrolea; McNaughton & Co., clothing, Kingston; Miss A. McGovern, Picton.

Jackson Bros., clothiers, Clinton, have sold out their Seaforth branch to James Jackson and Jock Gregg, both young fellows with plenty of push.

Dissolutions: G. & E. Maguire, Tilsonburg, George continuing; Percival & Craig, Smith's Falls; Roney & Vanluven, clothing, Kingston, March 1st, Straith & Macdonald, Windsor.

J. J. Thompson, furnishings, Sarnia, has been succeeded by Currie & Thompson.

Deaths: James Johnston, of Johnston & Larmour, tailors, Toronto, Ont.; W. W. Playter, Newmarket.

Sales Pending: A. J. Little & Co., Guelph, 21st; McNaughton & Co., clothing, tender; W. J. Doelle, Chatham, 22nd; H.

M. Melross, Galt, 21st; Byrnell Bros., Toronto, 21st; A. P. Hunter, tailor, Hillsburgh; Wm. Heinhold, hats and caps, Galt.

Compromises: Tolton & Co., Stratford, at 50 cents; Pearce & Co., Forest, at 62½ cents; M. & E. Reed, Toronto, at 50 cents.

QUEBEC.

Assignments: Doron Schwersenski, hatter and furrier, Montreal, liabilities, \$14,000; Hermann S. Scheyer, fur manufacturer and proprietor B. A. Waterproof Co., liabilities, \$76,363.65, of which \$30,000 is to the Banque Nationale; J. H. Galarneau & Co., hats and furnishings, Montreal, liabilities \$7,000; E. B. Cooke & Co., Montreal, liabilities \$19,259, of which \$14,502 is to Perrin, Frere & Co.; Hubert & Comptois, hats and furs, Montreal, Edmond Lepage, Montreal, liabilities \$30,000, of which \$20,691 is to D. McCall & Co.; Letellier & Genereux, Quebec, assets \$12,400, and liabilities \$15,446, G. W. Clarke, Montreal; J. H. Galarneau & Co., Montreal; H. Shapiro, Montreal; A. & O. Proulx, Valleyfield; S. M. Beaudoin, Montreal.

Dissolutions: Gareau & Marchand, Montreal; Lauthier & Archambault, Montreal; Poirier & Michaud, Lachine; Robt. Seath & Sons, Montreal; Montreal Fur Dressing Works; Bourdon & Charbonneau, Montreal; Norris & Co., Montreal; Dussault & Moveney, Montreal; Cohen & Cross, Montreal; Martin & Delude, Montreal.

A. Lalonde & Co., Montreal, have compromised at 40c.; H. E. Thompson, Brownsburgh, is offering 60c.; J. A. Sauvageau, Threé Rivers, compromised at 85c.; Cote & Frere, St. Johns, offering 55c. cash; Benj. Campeau, St. Clet, compromised at 40c.; T. E. Blais, Sherbrooke, offering 60c.; J. C. St. Aubin & Co., Sherbrooke, at 60c.; Ephrem Desilets, Grand Piles, at 85c.; Hubert & Comptois, at 25c.

MARITIME PROVINCES.

J. W. Fraser, dry goods, Acadia Mines, N.S., closing out; W. R. Moffat, Aspy Bay, N.S., assigned; James Mitchell, Merigourishe, N.S., is dead; Jas. F. Burns & Co., Kingston, N. S., assigned; H. S. Dodge, Kentville, has assigned; Thos. Youngclaus, St. John, N.B., suspended; fire played havoc with three general stores at Terrence Bay, the sufferers being John Cassero, Archibald Jolimore and Robert Yeadon; J. Philp, Halifax, has been burned out; McGregor & Co., Westville, N.S., have assigned; Patrick Cullinen, St. Stephen, N.B., is dead; Chas. A. Holden, Shelburne, N.B., has sold out; Wm. Walsh, Petticodiac, N.B., is dead.

James Alexander & Co., general merchants, of Campbelton, N.B., have made an assignment. The liabilities are \$27,000, and the assets, stock about \$7,000, and the book debts \$6,000.

MANITOBA AND BRITISH COLUMBIA.

Illingsworth & Sons, Vancouver, have sold to J. Izen; J. A. Caldwell, Nanaimo, has ceased to sell furnishings, and W. H. S. Perkins giving up dry goods; Spaulding & Vandewater's store at Vancouver, is closed; Cole, Campbell & Freeman, New Westminster, have assigned, as have Ogle, Campbell and Freeman; E. Garner, tailor, Nanaimo, is dead; Esau & Loewan, Gretna and Winkler, N.W.T., have dissolved; T. C. Power & Bro., Calgary, sold out to D. W. Marsh; Wm. Beveridge, Nanaimo, is giving up his furnishing business; Cope & Young, Vancouver, have bought the carpet business of F. W. Hart; Snider & Miller, Portage la Prairie, have assigned, and stock has been sold at 62½ cents, book debts at 32 cents.

FOR THE RETAIL TRADE.

"Patent Roll" Cotton Batting

None genuine but the following registered brands.

NORTH STAR. CRESCENT. PEARL.

Every Retail Dry Goods Dealer should carry, expose and press the sale of this article, especially designed for the following house uses:

Bed Comforts, Mattress Covers for warmth and softness, Upper Lining for Mattresses, Baby Quilts, Chair and Baby Carriage Cushions, Stair Pads, Ironing Pads, Tea Cosies, Furniture and Undertakers' Linings, Packing for Fragile Ware, Dressmakers' Purposes, etc., etc.

These Goods are neatly baled or cased in 4, 6, 8, 12 or 16 oz. rolls, and may be obtained of all Wholesale Dry Goods Houses.

"BALED" Goods same quality,
but less price.

Thibaudéau Bros. & Co.

Importers of —

ENGLISH .
FRENCH . .
GERMAN &
AMERICAN

DRY GOODS

THIBAUDEAU FRERES & CIE.

Quebec.

THIBAUDEAU BROTHERS & CO.

London, Eng.

THIBAUDEAU BROS. & CO.

332 St. Paul St.

MONTREAL

LADIES' CLOAKS and CAPES

FOR . . .
Spring and
Summer

.. 1894 ..

WE take pleasure in announcing that our range of **New Spring Cloaks** is complete, samples of which are now in the hands of our special Mantle travelers. Our designer is an artist in his trade. He has just returned from New York with the very latest Spring Novelties, and we feel confident in stating that we are showing the most saleable and stylish line of New Spring Garments that has been submitted to the trade this season, and which we are offering at popular prices. It will be to the advantage of every Mantle buyer to examine our beautiful collection of Americanized garments before placing their orders. We therefore ask that our productions be inspected and measured by the high standard which we have already established. Our line of Cloaks and Capes embraces the very latest New York designs and the workmanship cannot be surpassed. Inspection respectfully solicited.

Alexander & Anderson

MANTLE MANUFACTURERS

TORONTO

WANTED

By a French
Exporting
House, a



Responsible Agent

Who can take orders for
French Dress Goods
from A No. 1 Canadian
houses. Address "W,"
care THE DRY GOODS
REVIEW, Toronto

SPRING CLOAKS.

SPRING cloaks are not handled by every merchant, but there are many handling them now who, a few years ago, wouldn't think of such a thing. The demand is increasing rapidly, despite the shortness of Canada's spring season.

The colors this year will be fawns, tans, black, and blues — a queer assortment, to be sure. Jackets and capes will both find favor; the jackets because a jacket is always useful, and the capes because a cape does not crush the huge puffed dress sleeves of reigning fashion. THE REVIEW is pleased to be able to present its readers with illustrations of those shown by Alexander & Anderson, manufacturers, and S. F. McKinnon & Co., importers.

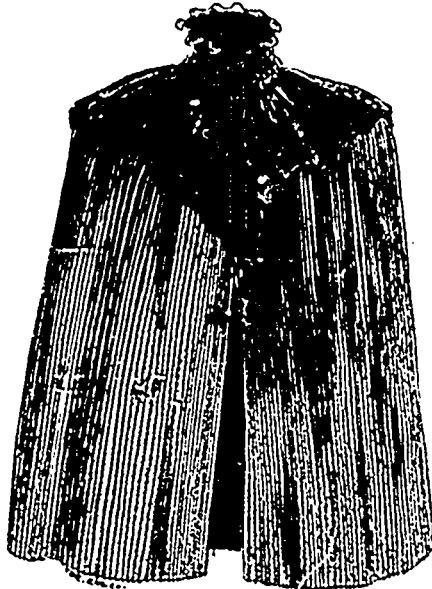


FIG. 1—S. F. MCKINNON & CO.

OUR ILLUSTRATIONS.

Fig. 1 represents Cape No. 1211 in S. F. McKinnon & Co.'s collection. It is made of the famous accordeon pleat; has a pretty velvet collar, lined on under side with shot silk. A cord runs around the upper part and ends in a fancy knot and tassel. It is shown in various combinations, and in the latest styles.

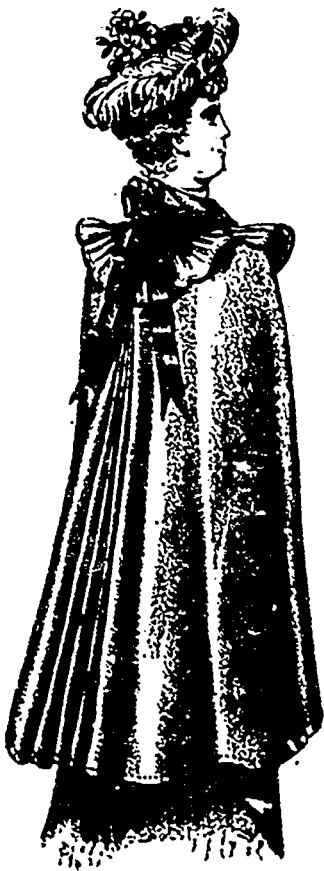


FIG. 1—ALEXANDER & ANDERSON

in fawn, brown, black, and navy.

Fig. 4 represents a stylish spring jacket, manufactured by Alexander & Anderson, made of box cloth, with open front,

revers collar, small shoulder cape, and leg-o'-mutton sleeves. This will be a very proper garment for the early spring trade. This is only a sample of this firm's large range, as they show about thirty different styles in box cloths, serges, diagonals, tweeds, etc.

LINENS.

Samson, Kennedy & Co. advertise on page 32 an excellent stock of linens. They are making rapid advances in getting a linen trade, and have provided for this season an extensive range of Irish goods. Their special "Shamrock" and "Enniskillen" brands, their color-



FIG. 3—S. F. MCKINNON & CO.

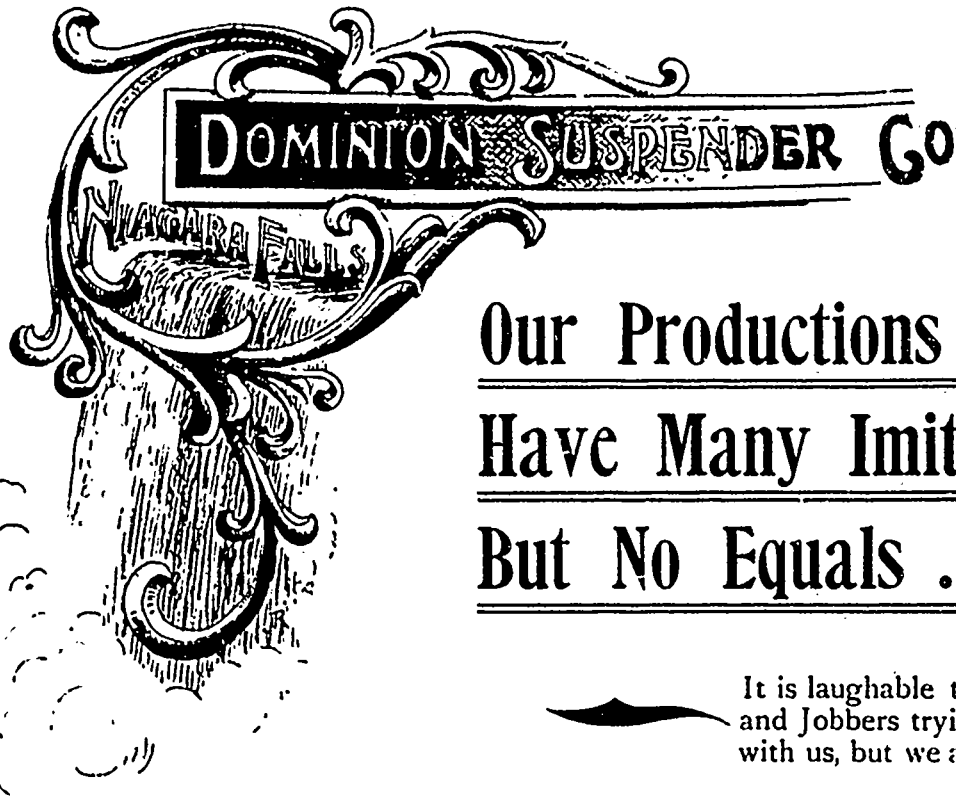
ed tablings, and their rough and loom dice tablings are leaders in this class of goods. Their whole stock is well-assorted for the spring trade. A huge stock of laces in Point D'Irelande, Bourdon, Insertion, Oriental, Chantilly, and real Torchons and other makes. In ribbons they have a full stock of staples, including all lines of body ribbons. A specialty with them are millinery requisites, such as stick-pins, steel and jet ornaments, etc., and their range this year is even ahead of previous efforts. Their neckwear and furnishings department is also in shape to meet the extensive demands for spring and summer novelties. All the newest things are shown, including the latest designs in knots, four-in-hands, regatta shirts, negligé shirts, waterproof garments, umbrellas, and hosiery.

LABELS.

The label or initial on a shirt, coat, or other garment is a small thing, but it helps to make the character of the garment. The German Artistic Weaving Co. makes letters and labels that are absolutely accurate and also perfect in the matter of color and durability.



FIG. 4—ALEXANDER & ANDERSON



TRADE

D

MARK

Our Productions
Have Many Imitators
But No Equals . .

It is laughable to see small Manufacturers and Jobbers trying to imitate and compete with us, but we are years ahead of them.

Our New Line now with our
 travelers at \$1.00 to \$6.00 per doz.

. . . ARE THE . . .

BEST VALUE WE Ever MANUFACTURED

They will stand a profit of 50 to 100 per cent. easily, besides giving your customers unbounded satisfaction, for our Braces are famous for style, beauty, and durability.

If you are not one of our customers come to us, we want you, it will be a pleasure and benefit to both.

MONTREAL OFFICE,

162 St. James Street.

Mr. Philip De Gruchy

NEWFOUNDLAND OFFICE,

Mr. Walter Clouston

ST. JOHN'S

TORONTO OFFICE,

45 Canada Life Building,

Mr. Ebenezer Stovel



TRADE IN TORONTO.

TRADE is holding its own in nearly every line. The volume of business done is not equal to the volume up to the same date last year, but the decrease is slight. Even with decreased sales wholesalers are going to have a good season. They have bought sparingly in anticipation of a quiet spring. The warning of last June in the United States was not altogether unheeded in Canada. One house reports \$70,000 less stock than at this date last year. This shows that wholesalers have been wise, and in most cases discounted the present quiet period. This is exceedingly satisfactory, as showing that a quiet year is less likely to cause any mercantile crash. Buyers now in Great Britain are buying very sparingly for the spring sorting trade, and even carefully on fall goods.

The large retailers have been enjoying an extra 10 per cent. discount on spool and skein silks since January 1st. This is the discount given to jobbers, but these men are meeting the cut with their best customers.

Coarse domestic woolen goods are weakening. This is a surprise, as holders of wool are confident of an advance as soon as the Wilson Bill passes. Nevertheless, manufacturers of such goods as shirts and drawers have backed down, and are now willing to accept orders at bear prices. Most of the wholesalers are still holding their orders for fall delivery of knit underwear, and accordingly the manufacturers are anxious to secure them. The waiting policy played by the wholesaler has been too much for the mills' agents.

In writing new firms about goods mentioned in this journal, its readers can always do it a favor by mentioning where the notice was seen. THE REVIEW must necessarily depend, to a great extent, on the courtesy of its friends.

Menzie, Turner & Co. are successors to A. R. McKinlay & Co., 24 Bay street, Toronto. They will continue the window shade business, and their travelers will call on the trade as usual. At present they are hustling with spring samples and have some exceedingly natty lines to show the trade.

Alexander & Anderson have passed into stock a large shipment of ladies' silk taffeta, suede, Lisle and gauntlet gloves; also silk and lace mitts, and the best makes of kid gloves in lace and dome fasteners. They show a fine range of ladies' black cashmere hose and fast black cotton hosiery, and ladies' Balbriggan, cashmere, natural wool, gauze and hygiene vests; also men's socks, summer underwear, and top shirts in endless variety.

Messrs. W. R. Brock & Co. have been appointed sole agents for Canada for the celebrated and exceedingly useful skirt bands "Tendimus" and "Quorna." They are specially woven to shape ready for use by peculiar and costly machinery, and are highly appreciated for ladies' wear. These goods have met with a large sale in England and the colonies, and should be in the hands of all first-class dry goods merchants. W. R. B. & Co. will have a full stock in time for the spring trade. The samples will be in the hands of their travelers shortly.

Alexander & Anderson show an immense stock of goods suitable for the early spring trade in their smallware and haberdashery departments, such as dress buttons, dress trimmings, ribbons, parasols; cambric, linen and silk handkerchiefs, collars and cuffs, veilings, and the newest things in frillings, hemstitched and tucked lawns. Special cheap lines in Victoria lawns and Swiss check muslins. In laces they show an immense variety, viz.: Irish point, two-toned and black, also silk guipure, Chantilly, Spanish, Oriental, Valenciennes, American, torchons, tattings, real Maltese, and fancy cotton laces in endless variety. In em-

broideries they show several special job lines to sell at 5, 7½, 10, and 12½c. In curtains they show a large stock of new patterns in Swiss effects, etc., which are much admired and are having a big sale.

W. R. Brock & Co. have this season surpassed any of their previous efforts in the hosiery department. Their "Daisy" and "African" brands of "Louis Hermsdorf" stainless black in men's, women's, and children's goods are well known to the trade. They have been put into the balance by the leading merchants of the Dominion and have not been found wanting. No. W6 to retail at 10c., No. 200 at 12½c., No. D0 at 15c., No. D1 at 20c., are all specials, but, recognizing the fact that 25c. is the most popular retail figure, they offer No. D10, a real Maco yarn, full fashioned, and 40 guage, at a price that cannot leave even the manufacturer much margin for profit. In tan hosiery they have the "letter perfect" shades, as their buyer was favored with samples of the tan leathers used by one of the largest boot and shoe houses in the Dominion before he entered the market to purchase spring hosiery. Creams, white, and fancies, are shown; also polka dots, stripes, etc.

R. H. GRAY & CO.

ATTENTION is called to the advertisement of Messrs. R. H. Gray & Co., in this issue, and the very attractive group picture of the managing men and travelers of this enterprising firm. While so much complaining has been heard among the wholesale houses of dull business during the winter, they have been forced to work their full staff for full time, and (as far as their cutters are concerned) to work at night for the past three months to get ready to fill the orders received for the spring trade. The past year has shown a large increase in their business, in both the women's and men's departments, which they attribute largely to the issue of their handsome illustrated catalogue of ladies' underwear, etc. They have during the past week distributed their new one (No. 8) for 1894. It is a very handsome publication, containing cuts of all sorts and kinds of feminine garments, and making it quite unnecessary for samples to be seen to make a selection for an order; buyers have only to select their numbers showing the style of goods required, and send it in to the firm to receive what they require. Beyond this, however, they have given handsome photograph pictures of their warehouse and work rooms, as also the group picture which appears in this paper, to enable their friends at a distance, who only come in contact with their road representatives, to have some idea of the institution with which they do their business.

A CONSIDERATE OFFER.

CHARLES Bayer & Co., London, England, make a most valuable offer to Canadian retailers, full particulars of which will be found on another page. They are the manufacturers of the celebrated C. B. corsets, and are desirous of introducing their goods into the Canadian market. Their factory is the largest of its kind in the world, has over 1,200 machines running, and gives employment to about 2,000 hands. This shows that the makers have pushed the sale of their goods, and that their goods are worthy of the confidence the public has placed in them. Any retailer desiring to handle corsets direct from an English manufacturer will find this an excellent opportunity. It is not every retailer who can import goods, but there are many strong houses who practise importing with considerable success.



. . THE AVA . .

A flowing end scarf tied in a handsome knot and fastened, it has an elastic attachment at the back, thus, can be taken off and on without tying and untying and can be worn with stand up or turn down collar.

This is made in all qualities of silk and is especially good in washing fabrics, and can be retied in any knot the wearer desires.

E. & S. CURRIE, 64 BAY STREET, Toronto.

MEN'S FURNISHINGS.

INNOVATION seems to be the order of the season in men's furnishings, especially in headgear and neckwear. The graduated derby is finding much favor, but probably not so much as the small flowing-end knot. Strap bows will also go. In hats the tendency is to wide brims, as the illustrations show. Fedoras will find little favor. Half-hose will run stronger in tans and greys with black spots and figures. But with all these novelties, staple goods will still be in good demand in all classes of goods. Fancy shirts will not be so striking as last season, plainer effects ruling stronger. Light blue and pink are still the favorite colors for summer shirts. White collars only will be worn.

E. & S. CURRIE'S "AVA."

The most pretentious style of tie ever promulgated in Canada is the "Ava," manufactured by E. & S. Currie, Bay street, Toronto. Its great merit is that it combines



Regent Club.

possesses the chief features of the graduated derby and the small flowing-end knot without the disadvantages of either. The "Ava" is manufactured in all styles of plains and fancies in light and dark colors. The leading materials are fine ottomans, satines, fancy grosgrains, brocaded whites, washing fabrics, and cottons. In the latter two materials the tie should be a favorite for spring with those who prefer a tie which can be laundered.

THE REGENT CLUB.

The Regent Club is a very smart tie, shown by a New York firm. The knot is small and tight, as in all styles of spring neckwear. The flowing ends show a very liberal allowance of the material.

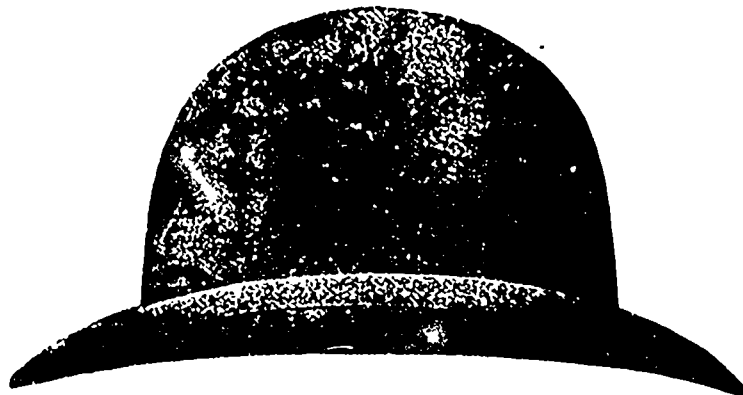
NEW HATS.

The accompanying cuts show two of the newest hats shown by A. A. Allan & Co., Toronto. The Dunraven has a $1\frac{3}{8}$ -inch brim and a $5\frac{1}{4}$ -inch crown, and is shown in blacks and browns; the Aberdeen has a 2-inch brim and a $5\frac{1}{2}$ -inch crown. Both are exceedingly taking hats. The

tendency of the market is decidedly towards stiff hats, and these are fuller all-around than last season.

LONDON FUR SALES.

At Lampson's sales in January, the slow trade of the past



Dunraven.

stylishness with serviceableness. It is a natural-tied knot, yet a knot which can be undone for adjustment or for laundry purposes. So as to save the flowing ends of the tie from being creased in tying, it is provided with an elastic attachment and fastener in a similar way to the bows now worn. Thus the tie

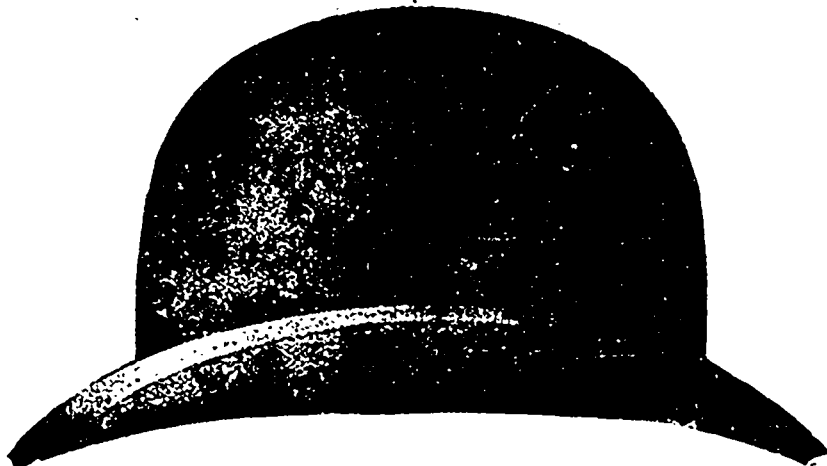
year and a heavy supply of goods drove down prices. Bears, Russian sable, wombat, wallaby, nutria, American opossum, marten, and skunk, all ruled at about October prices, which were lower than last March. Red fox, white fox, and wolf advanced slightly. Beavers are less popular, and declined 15 per cent.; lynx have dropped 40 per cent. since March; Jap. fox is down again; Australian opossum weakened slightly; wombat was very slow; hair seals declined 10 per cent.; so did raccoon; 150,000 minks were offered as against 48,000 last year, and prices were 15 per cent. lower than in October, but compared with early 1893 sales the decline is 35 to 40 per cent.

NOTES.

W. R. Brock & Co. are showing an unusually large assortment of men's furnishings in neckwear, braces, outing, regatta, dressed, and unlaundried shirts; umbrellas, collars and cuffs, silk handkerchiefs, rubber coats and underwear.

John Macdonald & Co. have three leaders in their men's furnishing department: Unlaundried shirts at \$4.50, braces at \$1.50, neckwear at \$1.25. In this department a job lot of 3,000 dozen of handkerchiefs, seconds, is being run out at a low price.

Quiet patterns in serges, Scotch tweeds and worsteds, con-



Aberdeen.

tinued to be in demand for men's suitings. The same characteristic is shown in trouserings. Hair line and invisible stripes lead very strongly.



TRADE CHAT.

IN 1888 McMaster, Darling & Co. took proceedings to set aside a transfer of property made by John Coventry, of Woodstock, dry goods dealer, to J. B. Radford and W. J. and William Coventry, all of that district. John Coventry was at one time the largest dry goods dealer in Woodstock. McMaster & Co. had a claim against him for goods sold which is still unsatisfied, the Toronto firm having lost in all the Canadian courts in their efforts to set aside the conveyances. Now an appeal has been taken to the Privy Council by McMaster & Co. Meanwhile a portion of the property was sold for \$7,000, and paid into court pending the decision in the Supreme Court. The defendants, being successful in all trials, made an attempt recently to get the money out of court. McMaster & Co. strongly opposed this move pending the appeal to the Privy Council. Chief Justice Armour decided that the money cannot be taken out.

R. A. Redding will open a tailor shop in Streetsville.

Benedict—W. E. Meharg, of D. McCall & Co., Toronto.

The Yarmouth, N. S., woolen mill, had a small fire recently. Loss, \$500.

Fine shirts and drawers are to be made in a new knitting factory at Almonte.

The Preston Woolen Mill suffered a few hundred dollars damages by a recent fire.

T. C. Elliot, manager Port Hope Knitting Works, was married recently to a Peterborough lady.

The Eagle Knitting Co., Hamilton, has just completed the third addition to their factory in four years.

Ellis Keenleyside, formerly with R. C. Struthers & Co., London, is now with McMaster & Co., Toronto.

Mr. Caldecott represented the Toronto Board of Trade at the recent banquet of the Rochester, N. Y., Board of Trade.

A well-known London merchant offers handsome prizes to those of his clerks who are most successful as writers of advertisements.

The shoe dealers, Halifax, N.S., have agreed to close their places of business on Tuesday and Thursday evenings at 6.30 until March 31st.

The Mitchell Board of Trade has elected these officers. President, T. S. Ford, vice-president, W. Thompson, sec. treas., Isaac Hord.

The bank statement for December is out. It is noteworthy because it indicates that despite what has been said about depression in trade, last year's bank circulation, that is the average for the whole year, is greater than it has ever been in the history of Canada.

The following are the newly elected officers of the Fredericton, N.B., Board of Trade: President, James S. Neill; vice-president, Wm. Lemont; secretary, J. W. McCready; treasurer,

George W. Hodge; members of council, A. G. Edgecombe, M. Tennant, A. H. F. Randolph, C. Fred Chestnut, Fred B. Edgecombe, George W. Hodge, Geo. Hatt, John J. Weddall, John T. Clarke, H. H. Pitts, A. Lottimer, John M. Wiley.

W. J. Sennat, formerly with J. G. Mackenzie & Co., Montreal, and recently with the Cornwall Woolen Mills, died on January 21st.

R. J. Score, tailor, Toronto, has gone to Europe to make purchases. R. Spittal, of Spittal, Burn & Gentleman, London, is away on a like trip.

W. R. Brock, who was seriously weakened by an attack of grippe, took a trip south for a warmer climate. He has returned, looking much improved.

John McKenzie, who formerly conducted a business in Guelph, has opened a tailoring establishment in Listowel in partnership with his brother.

The trade of D. W. Dulmage, of Palmerston, has doubled the last twelve months, and he attributes it largely to the cash system he inaugurated a year ago.

There is an old gentleman in town to-day who is now wearing a suit of clothes which he brought with him from Germany, 47 years ago.—Lunenburg Argus.

W. H. Christie, Winchester, Ont., has sold his woolen mill to W. H. Bradley, of Ottawa. It is the intention of Mr. Bradley to run the business on an extensive scale.

J. Sutcliffe, of the firm of J. Sutcliffe & Sons, Toronto, accompanied by his son Albert, has gone to the European markets to make purchases for the spring trade.

The following officers of the Mitchell Board of Trade have been elected for 1894: President, T. S. Ford; vice-president, W. Thompson; secretary-treasurer, Isaac Hord.

Watch the March number of THE REVIEW for the first prize essay on "The Pitfalls of the Retail Trade." It will be worth more than the annual subscription to this journal.

The grocery departments of certain retail dry goods firms in this city, it is stated, are steadily expanding, with the increase heaviest in canned goods.—N. Y. Journal of Commerce.

Butler & Smith, Simcoe, Ont., are making great improvements in their establishment. They have removed their millinery rooms upstairs, and have fitted them up in handsome style.

The Gananoque police are looking for a townsman who is suspected of robbing a sample room of goods belonging to George Moore, traveler for Wyld, Grasett & Darling, Toronto.

T. P. Hayes, an old and respected traveler for Messrs. Alexander & Anderson, is lying dangerously ill at his residence 435 Euclid avenue, Toronto. Mr. Hayes underwent an operation recently.

Mrs. Charles Gremer, the wife of a merchant tailor of Long Branch, N.J., expects soon to receive an inheritance of \$15,000, 000 with accumulated interest of fifty years. The money was left by a great uncle.

W. A. Denton, of John Macdonald's haberdashery and furnishing department, was recently married, receiving a handsome recognition from his fellow employees. Mr. Denton is favorably known to many retailers.

The Toronto and Montreal Boards of Trade have appointed committees which are considering the details of the proposed Insolvency Bill. Their criticisms will be sent to Hon. G. E. Foster in a few days. It is about time each board had a tariff

committee—a broad-minded tariff committee, that will make suggestions devoid of all party or sectional interest. The tariff needs simplification—is this point to be forgotten?

Geo. T. Lewis, of the firm of Lewis & Patterson, dry goods merchants, Brockville, was recently married to Miss Hetty M. Burns, of Whitby.

Mr. Davidson, manager of John Macdonald & Co.'s silk and dress goods department, has left for foreign markets. D. P. Smith, formerly city traveler, is in charge of the department in Mr. Davidson's absence.

The Spool Mill of Clark, Skillings & Co., near Newcastle, N.B., is now in operation, and a large number of people are employed. The spool wood that was cut at Oxbrook is being hauled to St. John to be shipped to Scotland.

The Sykes & Ainsley Manufacturing Co. (Ltd.), of Glenwilliams, has been incorporated with \$100,000 capital stock, to buy, manufacture, sell, etc., wool, tweeds, etc., and to acquire real and personal property for that purpose. They have large mills in this Ontario village.

THE REVIEW will shortly inaugurate a second Prize Essay Competition, of which full particulars will be announced in next issue. The success of the first was surprising to even the sanguine publishers. The number of the essays and their merit surpassed all expectations.

James Johnston, of the firm of Johnston & Larmour, merchant tailors, died suddenly in his room in the Walker House on Saturday night. Death was caused by heart failure. Deceased was about 50 years of age, and unmarried. He had relatives living in Lindsay, Ont.

The following are the officers of the Warton Board of Trade for the present year: President, D. M. Jermyn; secretary, Jas. F. Symon; treasurer, G. W. Ames; council, B. B. Miller, J. J. Clark, John Irwin, J. P. Newman, J. V. Crawford, William Sadlier, James Hunter and D. G. Millar.

F. X. Cousineau, a Toronto dry goods merchant, refused to take out a transient trader's license in Hamilton, where he was selling bankrupt stocks. As a result he was fined \$53, and will have to pay \$100 for a license. The Hamilton dry goods merchants seem to have some snap in them.

Walter T. Shatford, of Hubbard's Cove, who left Halifax about three years ago, was recently elected alderman by acclamation for one of the wards of the town of Vernon, British Columbia. Mr. Shatford has a large general store at Vernon, with a branch at Fairview, B.C., conducted by his brother. Both are doing well.

Owing to the decease of Mr. Andrew Crawford, the firm of W. R. Brock & Co., Toronto, has been reorganized. Besides Mr. W. R. Brock and T. J. Jermyn, there are now two other partners, Mr. B. B. Cronyn and W. L. Brock. Neither gentleman needs any introduction to the trade. Mr. Cronyn has been connected with the firm for many years, and has been manager of their print department. He is a comparatively young man, of

pleasant address and excellent ability. Moreover, he is a close student of his business. He will do the buying for the firm, representing them in all foreign markets. Mr. W. L. Brock has been at Winnipeg for many years looking after the firm's interests there. He is the second son of the head of the firm, is young but capable.

A deputation of shirt, collar and cuff manufacturers, composed of Messrs. E. H. Brown, J. B. Fooke and Chas. B. Gordon, of Montreal, and W. A. Green, of Berlin, had an interview on February 8th with the Tariff Committee. They want the duty on their goods kept up. Mr. H. C. Skelton and Mr. D. A. McCaskill, of Montreal, also accompanied that deputation.

The Dominion Blanket and Fibre Co.'s mills at Bonaventure, Que., are nearly ready to commence operations. They will continue to manufacture all kinds of heavy woolens, horse clothing, blankets, collar checks and rugs. The officers of the company are: Robert Mackay, president; E. A. Small, vice-president; E. A. Robert, managing director. The directors are: Messrs. F. Fairman, G. L. Cains, A. H. Sims, and R. M. Liddell.

At the annual meeting of the Halifax Board of Trade these officers were elected: President, George J. Troop; vice-presidents, Michael Dwyer, Jas. Morrow; treasurer, Henry C. Bauld. Council—E. G. Kenney, G. Mitchell, W. A. Black, J. A. Chipman, J. E. DeWolff, J. Pugh, Geoff. Morrow, A. E. Curren, A. P. Silver, Alex. Stephen, W. J. Stewart, Hon. L. G. Power, H. McD. McKenzie, G. W. Alison, A. M. Payne.

John Cameron, agent for the J. B. McLean Publishing Co., who has been spending since Christmas with his family here, starts out again this week. During his year's canvass Mr. Cameron visits every province in the Dominion. He reports that during '93 he met with a gratifying amount of success with THE DRY GOODS REVIEW, CANADIAN GROCER, and other journals published by this Company.—Durham Chronicle.

Geo. H. Wilson, a partner in the Worsted and Weaving Co., Manchester, England, has been managing the Canadian business for some time. He seems to have made a success of it, as he has now four travelers on the road. Unlike most English agencies, stock is carried, and the retail trade supplied direct. This company manufacture only woolens and dress goods, and have a very pretty showroom on Bay street, Toronto. Mr. Wilson is a young man of very pleasant address, and has made many friends in Canada.

The annual report for the year 1893 of the Board of Trade of Toronto has been published. In its arrangement and typographical features it is highly creditable. It contains a good deal of information outside of the matter directly connected with the board. Besides the reports of the officers of the board there are tables of statistics showing that 1893 was a bad year for business failures, while it was a year of increased postoffice business and savings bank deposits. Both as a record and as a work of reference the report which Secretary A. Wills has put out is useful and interesting.



F. C. DANIEL & CO.

Our representatives are exhibiting
choice specialties in

FANCY DRY GOODS

Including

*White
Wool* **Boas**

Muffs

Children's **Bonnets**

and **Caps**

Place orders early to ensure prompt delivery.
Samples sent on application.

F. C. DANIEL & CO.

43 Scott St., Cor. Colborne

Toronto.

MENZIE, TURNER & CO.

Successors to . . .

A. R. McKINLAY & CO.

Window Shades

Curtain Poles and
Brass Pole Trimmings,
Spring Rollers . .
Laces and Fringes.

Buyers are respectfully requested to call at our place
of business (which is quite central) and see our special-
ties and new decorations.

24 BAY STREET,

SEND FOR . . .
Color Book and Price List.

TORONTO, ONT.

Alfred Walsh & Co.

BRADFORD, ENG.

. . . MANUFACTURERS . . .

DRESS FABRICS

Specialties

Eastemine and
Cheviot Serges.

Stock Carried at Merchants'
Buildings, 50 to 54 Bay Street

Toronto.

WRITE FOR SAMPLES.

JOHN LEARMONTH AND SUCCESSOR.

SOME 36 years ago John Learmonth came to Canada, and for a time was buyer for Gordon, McKay & Co. Afterwards he bought for McMaster & Co. He then took up



JOHN LEARMONTH.

the commission business for himself, with headquarters in Manchester, England, and made a great success of it. He represented some strong English firms, and accumulated a great deal of wealth, most of which was invested in Canadian bank stocks. He was very popular with his Canadian customers, as well as in his native country, Berwickshire, Scotland. He crossed the Atlantic 98 times before his death in August, 1893. The accompanying photo will recall to his many friends' minds his familiar countenance.

His successor is Mr. John W. Holden, his nephew, who is representing the "Distingue" waterproof, as well as manufacturers of greys, whites and dyed goods, fancy goods, prints, elastics, braces, Scotch shawls, mantle cloths, etc., in Canada. Mr. Holden received his first impressions of business in large houses in Manchester, and has come into direct contact with the manufacturing and industrial processes, possessing a good knowledge of spinning, weaving and dyeing. He has written and spoken much on technical subjects, and is well-known among scientists and manufacturers. Mr. Holden has traveled a great deal, having visited France, Spain and Italy. Mr. Holden's headquarters are at 79 Piccadilly, Manchester, England.



JOHN W. HOLDEN.

JUNG & SIMONS oo Manufacturers

BLACK AND COLORED ITALIAN CLOTHS
FINEST GERMAN MAKE

SOLE AGENTS:
Dleckerhoff, Raffloer & Co.
New York, Barmon, Paris.

CANADIAN OFFICE:
22 Wellington St. West, Toronto
Sold only to the wholesale trade.

The only firm in Canada manufacturing . . .

Suspenders

And all kinds of

Elastic Webbing
Braids . Cords . Etc. . .

From the Raw Material. Any quality and design made to order . . .

Toronto Fringe & Tassel Co.

19 FRONT ST. WEST . .

TORONTO

WYLD, GRASETT & DARLING

Stock throughout the warehouse is well assorted with

NEW SPRING GOODS

Latest designs in all the leading shades in Prints, Sateens, Delainettes, Cretonnes, Art Muslins, etc.

In Dress Goods, extra value in All Wool Delaines, Dress Serges, Cashmeres, etc.

Fine assortment of Hosiery, Gloves and Small Wares of all kinds.

Imported and Canadian Woolens and Tailors' Trimmings, very complete.

Neckwear, English Collars, "Grandee" and "Glendowe," and Men's Furnishings a specialty.

Wyld, Grasett & Darling . .
TORONTO

= OILS =

Lard Oils
Wool Oils



Lubricating Oils
Cylinder Oils . .

.. SCOURING SOAP ..

AND

Belt Dressing

This dressing is the only remedy for slipping belts; it also preserves the leather.

We make a specialty of the above lines, and quote very close figures.

We guarantee all our lard oils.

Write for Prices or Samples.

W. Calvert & Co.

TORONTO - and - MONTREAL

THE SILK SITUATION.

LATEST advices give the present condition of the raw market rather weak, but with indications of a stronger and healthier condition in the near future. The low state of the silver market, for which coin the countries of the far East exchange their products, and its consequent effect on exchange, together with the poor demand on account of the general depression have kept the stock of raws large, thereby making holders anxious to sell, and converters or manufacturers keen for trade.

The tide now, however, is being stemmed on account of the supplemental orders beginning to arrive, and which in some instances are larger than original spring purchases, buyers in November and December last showing a timid feeling. Ribbon business is also improving, the trade in millinery having already made itself felt. Silk-pile velvets continue in fair demand. Dame Fashion shows herself strong in moire silks for spring trade, and some predict a larger trade for spring of 1894 than a year ago. So far retail buyers have shown about the same appreciation.

The Japanese at least seem to have touched bottom, and a small reaction of 50 points in the 100 momie, or about an equivalent to 5 per cent. on the lay down prices in Canada, went into effect last Wednesday week. Still the prices of the Japanese habutai are extremely low; with the improvement made in the dyeing, and with a closer inspection of the goods before shipping, they are now handled with a profit by the retailers. The light colors or art shades are dyed equal to French, being solid in shade, and the imperfections always seen in hand woven goods are well covered. The darker shades have not been attended with the same success as the light colors. For actual wear the Japanese fabrics will excel any silk at a corresponding price.

One house reports remarkable success with a range of patterns on Japanese fabric, which they had shipped from Yokohama to their printers in Lyons, France. Black grounds predominate, with also navy grounds and some light colors, printed in petite designs of dark heliotrope, lilac, moss, pink, light heliotrope, and, of course, white. They also show the same grounds printed in patterns embracing three to four colors, for which they ask a small advance on the one print patterns. The trade are buying for costumes as well as for blouses and trimmings.

Some low and medium priced Japanese crapes have met with fair success. In European silks, la haute nouveaute, moire antique, and moire mirror or looking glass, in blacks and colors, are in the first position in Dame Fashion's ranks. For the better grades, moire will undoubtedly lead all others in the unanimity of opinion, and on account of the inability to produce the effect in very cheap goods, it will likely lead for some time. Satins, and a softer make of this class called satin electrique, have many admirers, and will have a good call, especially the softer finished goods. Peau de soie and merveilleux still retain some favor, while the movement in faille Francaise is quiet. Surahs of the heavy twill class with sufficient body in them to make it practicable to be puffed as the sleeves are now worn, promise well, with the usual trade in pongees. Bengaline, or pongor, except in the very low grades retailed at 25c., are defunct. Some low-priced shot effects, both in plains and printed, produce good effects; also some higher priced shots, in shades and make to match the dress goods, are principally fawns and gold browns.

In colors for evening shades, some new casts of mauve and

green are shown, with the usual display of pinks, lemon, straw, golds, blues, Nile, etc., and in the more staple colors, gold, brown, green, and fawn are well up. The former ranges of colors pertain more to Japanese and pongees, while those of the darker casts used for trimming are in surahs, satins, and moire.

WILSON BILL.

THE Wilson Bill has passed the House of Representatives at Washington, and a sigh of relief has gone up from the country. There is no doubt it will be a very considerable benefit to the country, and the benefit will be especially to that portion of the community, "the agricultural," who have been least considered by our own legislators. The trade policy of Canada seems to be based on the Scripture text, "To him that hath shall be given, and to him that hath not shall be taken away even that which he hath."

Now, take Somerville's "Mexican Fruit" chewing gum and you will find just the opposite to be the case. It benefits all alike, the rich or poor, learned or ignorant, business man or farmer, old or young, male or female, black or white, and it costs everyone the same, 5 cents per bar. Sold everywhere.

DOMINION SUSPENDER CO.

THE Dominion Suspender Co., of Niagara Falls, Canada, are enlarging their plant by the addition of more machinery. Last season, for a few months, they were hopelessly behind in executing orders. They intend not to be caught that way again. The business of this concern in Canada was in marked contrast with that at their factory at Niagara Falls, N. Y., where they have been practically closed down for about three or four months. The manager, Mr. Wm. L. Doran, who is a Canadian, and whose residence is on the bank of the Niagara river near the falls on the Canada side, says that in his whole business experience he never saw such hard times as the people in the United States are now passing through. People in Canada do not know what hard times are. He instanced one example of a leading merchant in a town in New York State, who found one evening that his sales amounted to 68c. that day.

A LONDON JOBBER.

A. E. PAVEY & CO., London, are doing a steadily increasing trade. Strict attention to business in their respective lines has built up for this firm a suitable trade. They are now receiving their spring import, and from their large selection of woollens now going into stock, it will repay any merchant to carefully inspect their samples or visit their extensive premises. In tailors' linings and trimmings they excel, and long experience enables them to anticipate, at all times, every want in this line. In men's furnishings, neck wear, tweeds, and rubber goods, spring shirts and drawers, etc., they are now putting into stock the very latest productions.

W. R. Brock & Co. are showing in their glove department a large assortment of fabric gloves and mitts in Lisle, taffeta, and pure silk; blacks of Louis Hermsdorf's stainless dye, tans, modes, greys, etc., to match the new dress goods. The whole stock shows off to great advantage in point of value and styles.

SOMERVILLE'S

"Mexican Fruit"

and "Pepsin"

CHEWING GUMS

Are Medicinal Gums

*They Cure Dyspepsia, Aid Digestion,
Preserve the Teeth, and
Sweeten the Breath.*

THE MEXICANS ARE USING THEM EVERY DAY

HAVE YOU GOT THEM IN STOCK?



The "MEXICAN FRUIT" Seller.



Mr. R. H. Gray, with heads of departments and travelers.

SEND FOR OUR NEW CATALOGUE FOR SEASON 1894. No. 8.



Ladies'
and
Children's
Whitewear
Blouses



Infants' Outfits, Cashmere Cloaks and Headwear.

R. H. GRAY & CO.

24 and 26 WELLINGTON ST. WEST.

Toronto.

Summer 1894—
Clothing.
Neglige Shirts
Overalls, Pants and Workingmen's Shirts.

THE "TENDIMUS" SKIRT BAND

(ROUND WOVEN ELASTIC TOP.)

Made in
all Colors
and Fancy
Stripes,
3½ and 4½ in.
Deep.

PERFECT
SHAPE.

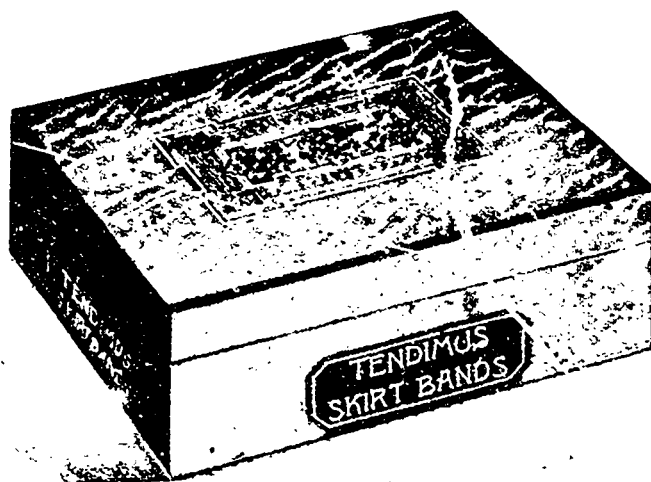


Having
an Elastic
Heading is most
Comfortable in
Wear, and the
Rubber Threads
being specially
Protected in
Weaving,
its Durability is
Guaranteed.

The "TENDIMUS" BAND is now supplied in

HANDSOME INLAID ROSEWOOD CABINETS

CONTAINING
Six Dozen
WITHOUT
Extra Charge



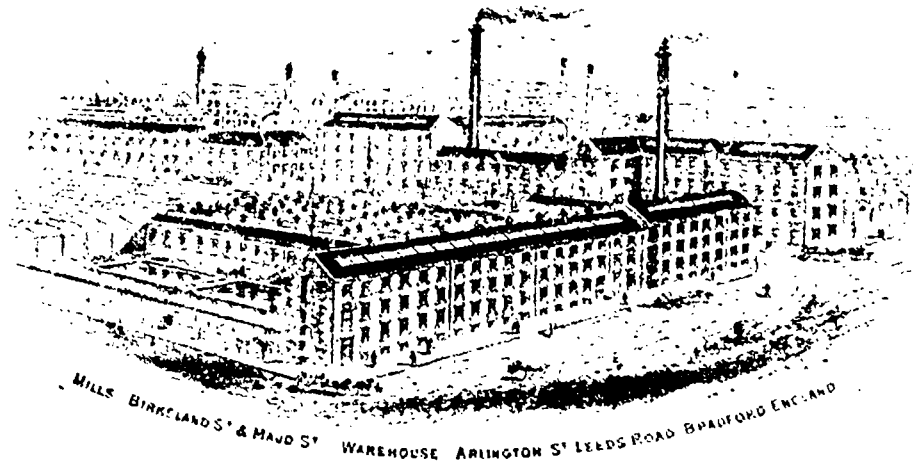
Also in 3 doz.
Strong Cloth
Stock Boxes.
And in the
usual 1 doz.
Cartons.

Sole Agents for Canada

W. R. BROCK & CO., Toronto.

The Worsted Weaving Co.

BRADFORD, ENGLAND



Carry a Stock at their Canadian Warehouse

54 Bay St., Toronto

Dress Goods and Woolens

AT VALUES NEVER BEFORE OFFERED IN CANADA.

The following lines are some of our *special* makes

In Dress Goods

Navy and Black Serges, Black and Colored Cashmeres, Soleils and Black Mohair Figures.

In Woolens

Black Venetians, Black Twills, Navy and Black Serges and Mixtures.

We are confining the sale of the Chain Warp Serges to one house in each town

WE are makers of all goods we sell and are the sole manufacturers of the celebrated "Chain Warp" Serge for Dresses, which has an established reputation in England. These goods we guarantee to stand soda or sea water.

Send for Samples and Quotations before placing season orders

World Wide Popularity The Delicious Perfume.



Crab Apple Blossoms
EXTRA CONCENTRATED
Put up in 1, 2, 4, 6, 8, and 16 ounce bottles.

And the Celebrated
Crown Lavender Salts
Annual sales exceed 500,000 bottles. Sold everywhere.

THE CROWN PERFUMERY CO.
177 New Bond St., London, Eng.
By all principal dealers in perfumery.

"D"
"FITS LIKE A GLOVE."
THOMSON'S
ENGLISH MADE,
Glove-Fitting, Long Waisted, TRADE MARK.



CORSETS At Popular Prices.
The Perfection of Shape, Finish and Durability.
APPROVED by the whole polite world.
SALE OVER ONE MILLION PAIRS ANNUALLY.

A large stock of these GOOD VALUE Corsets always on hand at
JOHN MACDONALD & CO'S, TORONTO.
MANUFACTURERS: W. S. THOMSON & CO., LIMITED, LONDON.
See that every Corset is marked "THOMSON'S GLOVE FITTING," and bears our Trade Mark, the Crown. No others are genuine.

Thomas Mealey & Co.
MANUFACTURERS OF
Wadded Carpet Lining

MEALEY STAIR PAD. AND
STAIR PADS
HAMILTON, ONT.
OFFICE.—
24 Catharine St. North.



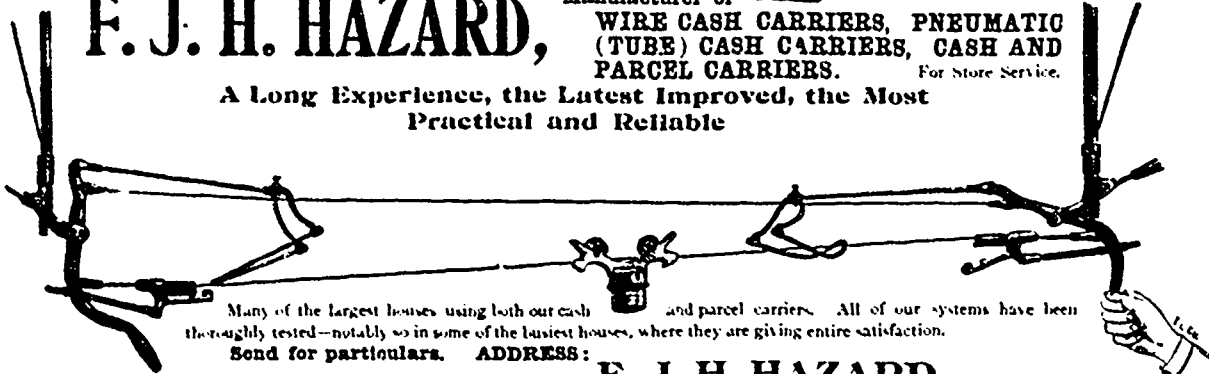
THE C. TURNBULL CO., Ltd.
OF GALT, ONT.,
MANUFACTURERS OF

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.

F. J. H. HAZARD, Manufacturer of
WIRE CASH CARRIERS, PNEUMATIC (TUBE) CASH CARRIERS, CASH AND PARCEL CARRIERS. For Store Service.

A Long Experience, the Latest Improved, the Most Practical and Reliable



Many of the largest houses using both our cash and parcel carriers. All of our systems have been thoroughly tested—notably so in some of the busiest houses, where they are giving entire satisfaction.
Send for particulars. ADDRESS: **F. J. H. HAZARD,** 81 Victoria St., TORONTO, ONT.

THE BEST IS THE CHEAPEST

Established 1884
Patented in Canada and the United States

"MALTESE CROSS" BRAND
TRADE MARK.
THE GUTTA PERCHA & RUBBER MFG. CO. OF TORONTO, LTD.
ODORLESS MACKINTOSHES

GUARANTEED NOT TO OPEN AT SEAMS
GUARANTEED NOT TO GROW HARD



DO YOU STOCK THEM? —
"Maltese Cross" BRAND
Mackintoshes.

Sold by all the leading wholesale houses. Will never grow hard.
ODORLESS, TAILOR FASHIONED, SEAMS SEWN.

MANUFACTURED SOLELY BY . . .
The Gutta Percha & Rubber Mfg. Co.
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61 AND 63 FRONT STREET WEST, TORONTO.

THE Celebrated C. B. CORSETS

PATENTED AND REGISTERED.

IMPORTANT
To Canadian Dry Goods Houses.

MESSRS.

CHARLES BAYER & CO.

... THE ...

Largest Corset Manufacturers in Europe

ARE desirous of introducing their Corsets into the Canadian market and are prepared to negotiate with leading **RETAIL** firms. It is desired to confine their sale to one leading house in each town. These Corsets have a larger sale in the English market - the test market of the world where manufacturers from every stay producing country can and do compete upon perfectly equal terms



Than all Other
Similar Corsets
Put Together.

A quick sale has followed wherever they have been introduced. The marvellous demand for them has been mainly created by recommendation from one wearer to another. They can be sold at same prices as ordinary corsets but their advantages of shape, style, and great comfort in wear entitle them to a preference over ordinary corsets.

No conditions as to quantities to be sold will be made - the manufacturers rely upon the goods themselves and believe that in the Canadian, as in every other market where



they have been introduced, they will meet with immediate success. It is a matter of practical certainty that houses controlling the sale of these Corsets will attract to themselves the best corset trade of the district, since they are beyond all comparison the best goods of their kind in the market.

Artistic illustrations and electros, also the most beautiful show cards brought out in connection with this trade, are at customer's disposal. When writing us please state which are your most useful **SELLING PRICES**, also colors, and any other information you may consider we ought to have, and we will then forward a range of samples.

Business references on London or Paris Houses should be forwarded at same time.

CHARLES BAYER & CO.

London Wall, - LONDON, ENGLAND

CORTICELLI SILK EXHIBIT

THE CORTICELLI SILK CO.

RECEIVED THE

HIGHEST AWARD
FOR
Corticelli Spool Silks
Tailors Silks
AND
SPECIAL SILKS
FOR
MANUFACTURERS



AT WORLD'S
FAIR

ALSO THE
Brainerd AND
Armstrong
WASH SILKS
RECEIVED THE
HIGHEST AWARD
WITH
MEDAL & DIPLOMA



AGAINST ALL OTHER COMPETITION

EVERY LEADING STORE SHOULD KEEP THESE SILKS.