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BEE HIVE
SOFT KNITTING
52



BEE HIVE
FINGERING
4 PLY 52
REGISTERED LABEL
AND TRADE MARK
J. & J. BALDWIN
HALIFAX

BEE HIVE
FINGERING
3 PLY 51
REGISTERED LABEL
AND TRADE MARK
J. & J. BALDWIN
HALIFAX

BEE HIVE WOOLS

J AND J BALDWIN

MANUFACTURERS

BEE HIVE
SCOTCH FINGERING
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for Spring 1894. We draw the attention of the trade to our especially

FINE COLLECTION OF SPRING SILKS

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THE COLLECTION WILL INCLUDE:

Fancy Wash Crepes—Stripped,

Which will be the novelty of the season for summer costumes.

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Caldecott, Burton & Spence, Specialist Importers, Toronto

Canadian Goods

DRY GOODS

Vol. IV.

TORONTO AND MONTREAL, JANUARY, 1894.

No. 1.

THE J. B. McLEAN PUBLISHING CO. LIMITED.

Trade Journal Publishers.

AND

Fine Magazine Printers.

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CANADA'S TRADE.

CANADA, as a Dominion, is now in its twenty-seventh year, and she gives promise of closing the year on the 1st of July, 1894, with a suitable trade record. True, this has been a trying year, and while Canada has had no financial panic, no break-down of its banking system, no serious closing-down of its textile industries, no material increase in the number of mercantile failures yet there have been some serious drawbacks to an expanding trade. Many of these have been mentioned before—such as the drain of money by World's Fair visitors, the low price of cereals, and the fact that this low price had prevented growers realizing and stimulating circulation. The embargo placed on Canadian cattle by the British authorities has also aided in preventing an active circulation.

The Dominion trade returns for November and for the five months of the current fiscal year have been issued. The exports for November were valued at \$14,964,502, an increase of \$3,135,678 in the month. For the five months the value of the exports was \$67,706,056, an increase of two millions and three quarters. The imports for five months were valued at \$53,207,

374, an increase of \$1,140,960. The duty collected for the five months amounts to \$8,810,867, a decrease of \$115,951. The increase in the exports arises chiefly from fisheries, agricultural products and animals and their products. The value of the free goods imported last month was \$4,517,297, anthracite coal and raw cotton being the principal items.

These figures show conclusively that Canada's trade is not decreasing, while it may not be expanding rapidly. But according to a recent despatch from London, our trade with Great Britain is decreasing. The statistics seem to show that British imports of Canadian wheat and flour were £600,000 less during the year; ham, nearly £100,000; butter, £60,000; eggs, £7,500 sterling. Canadian cattle were £20,000 less, partly owing to the Board of Agriculture's embargo. The total decrease in imports from Canada is 12½ per cent., £1,500,000 sterling. This is specially notable, as the decrease in imports from all countries is only 4 per cent. This will be a hard nut for those people to crack who favor preferential duties in favor of Great Britain. Perhaps the coal strike and depressed agriculture in that country had something to do with it. A statement has just been issued by the Board of Agriculture estimating the produce, of wheat, barley and oats in Great Britain for the year 1893. The yield of barley in England was 10,000,000 bushels less than in 1892; of oats 5,000,000 less; though the area cultivated for both grains exceeds that of the previous year.

But while the past may not be as satisfactory as could be wished, let us, with the Pharisee, be thankful we are not as other nations are. The future is bright and rosy. The coming changes in the United States Tariff will undoubtedly benefit Canada to a certain extent. The coming changes in Canada's tariff, will lighten the burden on the agriculturist, now too heavily overburdened considering the falling price of grain. Canada's sons of the soil are not going to the United States in the droves that they once made up. No more long trains of settler's effects will pass the border southward. The tide has turned. The emigration will now be from the Middle States into the Canadian Northwest. The United States free lands are gone, but the richest natural meadow lands in the world remain, and the settlers thereon settle under the Canadian ensign. Canada is a land where mixed farming can be carried on to advantage, and her future depends on her wool, mutton, beef, pork, poultry and butter and cheese; not on wheat. The days of wheat growing, with huge profits, has passed, as far as the North American continent is concerned, and the sooner this fact is realized the better. India and Argentina have better facilities than North America for cheap wheat growing. Let this be realized, and there are balmy days ahead for Canada.

SIXTY DAYS VERSUS FOUR MONTHS.



SIXTY Days Net, and Four Months, or 5 per cent. Thirty Days, are struggling in the trade for pre-eminence. Some wholesalers desire the first as a basis for selling; others desire the second. "Sixty Days Net" has many votaries at its shrine, the most of whom are bright, energetic men, full of new ideas and modern methods. The "Four Months, or 5 per cent. Thirty Days," has also its worshippers, these are the men of long experience, who also possess much capital, accumulated when they were acquiring the wisdom that now sits like a laurel wreath on their brow. The question is, Which is the better method of selling goods?

The Chairman of the Dry Goods Section of the Toronto Board of Trade, in his annual address, to be found in full on another page, deprecates the fact that goods for immediate delivery are often dated ahead; that is, goods sold in January, and delivered in January, are dated April 1st, four months. This is, virtually, six months. But some houses give even more than this. One house in Toronto gives six months from April 1st, for goods delivered in January, or nearly nine months' credit. This, undoubtedly, tends to reduce profits among wholesalers, and some of them cannot stand it. To those who have the necessary capital, and can ask sufficient advance on cost, these terms are not unsuitable. But a more serious objection would seem to be that the retailer without capital comes into business, and depends on getting credit sufficient to supply him with a stock. But this objection is not so serious. Dry goods jobbers do not give their credit so cheaply, that a large number of such men will be induced to start in the dry goods business. If they do start, they soon quit, and the punishment falls quickly and heavily on the house who sold to them, and a few punishments will make them careful. Thus Mr Caldercott's two objections to long credits have not the weight which they may, at first glance, seem to have.

Nevertheless, let it not be understood that we believe in the present system of long credits, and dating ahead. THE REVIEW has always advocated cash retailing, and if retailers sold for cash, they would not ask, nor take, long datings. If shorter terms were adopted, cash retailing would be a necessity. But while we hold these views, we believe that there are certain houses in the trade who do not want short terms, and who can advance sound arguments and solid facts to show why their system is satisfactory.

Gordon, Mackay & Co., Toronto, have adopted 60 days net, as a basis on which to sell their staples. They believe that they have an ideal system, and great credit must be given them for the manner in which they have, single-handed, fought against long terms. They claim it is a success, that the retail trade have approved of it, and that their sales in this department have steadily increased since its adoption. They claim that they have fewer bad debts, and this is a small profit in itself. Their returns are quicker, and they make more out of the same amount of capital. They claim that if this system is successful in a staple department, there is no reason why it should not be applicable to every branch of the business. Selling on shorter terms would mean that wholesalers could sell on closer margins. There are several houses who have the same

beliefs as Gordon, Mackay & Co., but they have not the courage to risk their success on their belief. Others again claim that short terms are not practical for this country.

Then there are other houses who claim that to sell spring goods at four months from April 1st, and fall goods at four months from October 1st, is the only feasible way. It is the method the retailers are familiar with and accustomed to. If they buy some goods at 60 days net, and some at four months, they will send in a note at four months for the whole amount, and will get angry if it is not accepted. Or if they buy some at 5 per cent. 30 days and some at 60 days net, they will combine the bills and take five off the whole bill, and take it off in spite of all protests. The houses with capital favor the long terms, and have the idea that it is only houses who are "short" that desire shorter terms. This, of course, is not badly true, but it is true in a certain sense.

The two methods are thus opposed to each other and each has its supporters. Long terms will obtain for some years yet, although THE REVIEW hopes that 60 days net will eventually win, not because it believes that the wholesale trade will be benefited, but because it believes that the retail trade would be thus forced to cash retailing.

A wholesaler in Toronto sent an order to a United States house a few days ago, and took off 2 per cent. for ten days. The order was returned, as their terms were only 1 per cent. The exact difference between 1 and 2 per cent. was 15 cents, but they would not break their rule, even for that amount. A certain Toronto wholesaler was approached one day by a retailer with \$1,000 cash in his pocket, and asked what he would give off for cash on a \$1,000 bill of goods. The reply was, "Five per cent." He wanted six, but the wholesaler stuck to his terms. The man went out, moved on a few doors and made a second attempt. He got his six per cent. and his bill of goods. The wholesaler who was honest towards his brother wholesalers lost the sale of a bill of goods, the man whose only watchword was business sold the bill. These two incidents show a difference between business here and in the States. The Toronto wholesalers are jealous of the Montreal wholesalers, the Montreal wholesalers hate the methods of the Quebec wholesalers, and so long as these petty feelings obtain, the rule will be, every man for himself. There is no esprit du corps in the jobbing ranks; at least, not sufficient to enable any set of terms to be uniformly upheld. The English wholesalers will refuse to take off the 30 days cash discount if a bill is paid on the 31st day. In Canada they wouldn't refuse even if it was the 31st. Terms in Canada are free and easy, because the men who give the terms are free and easy.

The world looks only at success. If a man is wealthy, it smiles on him, but seldom asks, "Whence came it?" The dry goods jobber says to himself, "What will it benefit me if I can say that I stuck to terms, yet was not successful?" Success, success, success! These are the watchwords to the pleasure, the esteem and the honor of the world. Each man is trying to gain success in his own way. He has not learned that he could work with his fellows, and thus attain his object more quickly. Before the dry goods jobbers can be induced to agree on certain terms and enforce them, the present generation will have to get out of business, and a new generation—with a newer education, and with newer ideas—must come up to take the place of those who have gone.

TORONTO WHOLESALERS MEET.

THE annual meeting of the Dry Goods Section of the Toronto Board of Trade was held on the 8th inst., Chairman Stapleton Caldecott presiding. The chairman presented his annual report in the following words :

"No matter what may be the ups and downs of commerce, the seasons come and go with marvellous regularity, and it again becomes our duty to present a short report of the dry goods trade for 1893 to this section of the Board of Trade. The spring trade opened buoyantly. The crop of 1893 was better than an average crop; the circulation of money was good, and until the 1st of August the trade was fully equal to the same period of 1892. Then, quite suddenly, a change became apparent; the crop prospects were unfavorable; the price of wheat was extremely low; the apple crop was a failure; the cattle trade was hampered by the fact that Great Britain continues to schedule Canadian cattle. The effect of all these combined causes showed itself in a reduced bank circulation of \$5,586,000 in three months, as will be seen by the following comparative statement :—

September, 1892.....	\$ 34,927,000
October, 1892.....	38,688,000
November, 1892.....	37,125,000
	<hr/>
	\$112,740,000
September, 1893.....	\$ 35,128,000
October, 1893.....	36,906,000
November, 1893.....	35,120,000
	<hr/>
	\$107,154,000

And thus the bank circulation for the last five months of 1893 has been reduced in volume fully 10 per cent. below that of 1892. Beyond these causes for reduced business, the financial stringency in the States and the coal strike in Great Britain, which is said to have reduced the purchasing power of the working class by \$150,000,000, have had an effect upon values in the exporting trade.

"The evil practice of dating goods for immediate delivery forward is still practised in the trade, and is producing a large amount of mischief reducing the already too thin margin of profit and opening the door widely by this enlargement of credit, to a body of traders who have too little capital to conduct business upon correct business methods, and whose end eventually is insolvency, bringing loss to the wholesale merchants and serious difficulty to the retailers who have to compete against incompetent men. It will be a wise thing if the members of this section will resolutely refuse to date goods ahead, and come to a mutual understanding upon this important subject; and it will be a wise thing, also, if retail merchants in good standing will help in this matter by discouraging the system of enlarged credits and not urge these unbusinesslike concessions. It would soon result in decreasing the present intense competition for business, and thus enable capable men to reap a fair revenue for their toil.

"The very unsatisfactory condition of the laws for the collection of debts has had the attention of the section. The council of the Board of Trade has appointed an influential committee to take charge of the question of a good bankruptcy bill for the entire Dominion, and already they have presented the subject to the Government, and had the assurance of the Government, through the lips of Sir John Thompson and the Hon. George

E. Foster, that the matter shall have their careful and early attention. It is needless to say how much the commerce of the country is now suffering for the want of a proper insolvency law, and unless the Government speedily attend to the matter the condition of things must become desperate and deplorable. The question of adequate profit upon goods is an important yet delicate subject to touch upon. Each merchant (or firm) must decide for himself what percentage is needed to successfully run his business, but it must be a matter of serious concern when goods are sold at a less margin of profit than the actual cost of running expenses. Whatever may be the cause, we fear many goods are to-day being sold at less profit than would cover running expenses, apart from any interest upon capital employed. I ask your thoughtful attention to the subjects brought before your notice in this report, and feel sure that an amicable discussion will result in benefit to the interests of the Dry Goods Section of the Board of Trade."

The report was received, discussed and adopted without amendment, and a very cordial vote of thanks passed to Mr. Caldecott and the other officers of the section for their services rendered during the year.

The following gentlemen were then elected members of the Executive for 1894, viz.: Messrs. S. Caldecott, T. O. Anderson, A. A. Allan, Charles Cockshutt, John Knox (Hamilton), Andrew Darling, and J. D. Ivey. Messrs. T. O. Anderson and J. D. Ivey were elected chairman and vice-chairman respectively.

THE NEW INSOLVENCY BILL.

A COPY of the proposed new Insolvency Bill has been sent to the members of the Insolvency Committee of the Toronto Board of Trade.

Some of the provisions of the bill are as follows. It shall be the duty of the liquidator, as soon after his appointment as practicable, to prepare a statement from the insolvent's books of account and other available sources, showing the assets come to his hands, the value thereof, the amount and ranking of the liabilities, the accounting, so far as he shall be able, for the deficiency of the debtor's assets to meet his liabilities, and a copy of such report shall be delivered to the insolvent, who shall within fourteen days thereafter, which time may be enlarged by the court to not more than one month, make and deliver to the liquidator a declaration by him under oath as to the correctness of such statement.

The liquidator shall receive such remuneration as shall be voted him by the creditors or by the inspectors, subject to the review of the court or judge, if complained of by the liquidator or any of the creditors. If the debtor holds property under lease the liquidator shall, notwithstanding any condition contained in such lease, have the right to obtain possession of the premises for their use as liquidator for the period of two months next after the issue of a writ of attachment, and the liquidator, in the absence of a provision in said lease rendering the same void by reason of the debtor's insolvency, may within that time, with the authority of the creditors, evidenced by a resolution in their behalf passed at the first meeting of creditors or any adjournment thereof, or at any subsequent meeting duly called for that purpose, or with the authority of the inspector or inspectors, or a majority of them, evidenced in writing under his or their hands, elect to retain the premises for the balance of the term covered by any such lease, in which case the assets of the

estate in his hands shall be liable to the landlord for rent at the rate secured by such lease from the date of insolvency to the end of such term, or until he shall have disposed of said term to a purchaser, who shall secure such rent to the satisfaction of the landlord or of the court or judge. In the event of the liquidator not so electing to retain the premises, he and the assets of the estate in his hands shall be liable only for rent for the premises at the rate aforesaid during the time he shall actually retain possession thereof.

No landlord shall be entitled to distrain upon any goods in the custody of any guardian or liquidator, and any landlord having distrained upon any goods of the debtor before the same shall have come to the possession of any guardian or liquidator, shall be bound, on demand, to deliver up such goods, subject to the rights of the landlord to his preferential claim for rent.

Clerks and other persons in the employ of the insolvent in or about his business, or trade, at the time of the assignment or the issue of a writ of attachment, or within one month prior thereto, shall be collocated in the dividend sheet by special privilege for any arrears of wages due and unpaid to them at the time of the execution of a deed of assignment, or of the issue of a writ of attachment not exceeding three months of such arrears.

If after the expiration of one year from the date of insolvency, the insolvent has not obtained from the required proportion of his creditors a consent to his discharge, he may apply by petition to the court to grant him his discharge, and must at least thirty days before such application send to each of his creditors, whose claims amount to \$100 and upwards, notice of such application.

These are a few of the most important changes in the bill, and the committee will go carefully over each provision and add or eliminate such clauses as will be satisfactory to the majority.

THE WOOL TRADE.

HOLDERS of Canadian fleeces are becoming more confident. They believe that the Wilson Bill is bound to become law and that wool will soon be imported free into the United States. They do not seem to count on the fact that as soon as the Wilson Bill is passed the price of wool in the States will drop. They seemingly count on the American buyers going on and paying usual prices. This they will not do, they know how to bear a market.

In December, American wool was offered in Montreal and Toronto, scoured Texas being procurable at 26 or 27 cents. The Americans cannot use all their own wool, let alone take in the great quantity which will be offered them when the Wilson Bill passes.

Then look at this report given out in Boston on December 30th.

"The wool shorn in the United States in 1893 and grown in 1892 amounts to 299,700,000 pounds. The wool pulled from slaughtered sheep amounts to 64,000,000 pounds. There has been an increase of 40 per cent. in the slaughter of sheep during the year 1893.

"The total yield of wool is 364,156,666 pounds, the largest American clip ever raised. The next largest, in 1883, was 337,500,000 pounds, as estimated by James Lynch of New York, at that time the accepted trade statistician.

"The stock of domestic wool unsold on hand in the United States to-day is 106,362,000 pounds, against 68,354,000 pounds at this time last year. The stock of foreign wool unsold on

hand at the Eastern seaboard is 23,572,500 pounds, against 18,388,875 pounds at this time last year. Prices of wool have fallen, on the average, one-third since last March."

That is, the clip of '93 was the largest on record, but the stock of wool on hand on December 30th was nearly 40,000,000 pounds larger than at the same time last year. This will be forced on the market as soon as the Wilson bill is a certainty, and the result will be falling prices.

The Canadian trade has been very quiet during the past month, very little demand has been experienced for any class of wool. Greasy Cape has been moving a little at 14 to 16c.; Canadian fleece in being held at 18 to 20c.; B. A. scoured has been moved at small quantities at from 30 to 35c.; British Columbia offered at 11 to 12½c., with little demand. Northwest moderate at 11 to 14c. as to grade.

MANUFACTURING KINGS TALK.

THE manufacturing kings of the cotton and woolen trades have been talking to the Government about what tariff reform will mean to them.

The members of the delegation were: Mr. James Kandy, representing the Auburn Woolen Manufacturing Co., Peterboro'; Mr. Bennett Rosamond, M.P., of Almonte Woolen Mills, Almonte; Mr. J. Turnbull, of the Standard Woolen Mills, Toronto; Mr. S. Willett, of the Chambly Flannel Mills, Hespeler; Mr. George Pattinson, of Fergus, Pattinson & Co., Preston; Mr. J. F. Morley, of the Waterloo Woolen Co., Waterloo; Mr. James Rosamond, of the Cobourg Woolen Co., Cobourg; Mr. John Turnbull, of the Woolen Mills, Cornwall. Mr. Foster is anxious to see how far the Government can go without materially injuring the trade. The whole matter was therefore talked over between the Minister and the delegates. The interview was private, but it is understood that the delegates were tolerably well satisfied with the result of the talk they had with Mr. Foster. The delegation of the cotton men was smaller but mightier.

At this moment the following is a clear opposition note from the Montreal Trade Bulletin.

The depression in the cotton trade refers chiefly to colored goods, the output of which has been too large of late, and now that American goods have been brought in to divide honors, the trouble has the appearance of acuteness, and it would not be at all surprising if the Colored Cotton Mills Company made the present depressed condition of the trade a pretext for passing its dividend of six per cent., which it has hitherto regularly paid. On the other hand, what a forcible argument to propound at the present juncture, just before Parliament meets, as a reason why the Government should make no reductions in the present tariff. It certainly is not a little remarkable that the cotton magnates should be so willing to sound the lugubrious notes of the fiddle just now, such as "large stocks on hand," "business depression," "the uncertainty of the tariff changes," "we do not know what is going to happen, etc." At other times, the mill authorities keep "large stocks" and "business depression" well in the background; but now they have suddenly changed their tactics, and brought them prominently to the front, probably to get Mr. Foster's ear, which is said to be a remarkably fine one for "catchy" pieces. It is as well to inspect both sides of the present question, especially as a gentleman connected with one of the white cotton mills stated yesterday, that, so far as his mill was concerned, he could not fill his orders fast enough, and that he was booked considerably ahead. The question may, therefore, well be asked, "Is it all depression?"

THE REVIEW'S PRIZE COMPETITION.

It is the Talk of the Trade Everywhere.

EVERYBODY is talking—except a few—about THE DRY GOODS REVIEW'S Prize Competition. The essays, when published, will be valuable, because they will contain the crystallized experience of the wisest men in the trade. The subject is of the utmost importance, and especially at the opening of the new year, when everybody is revising his methods.

The competition closes on

February 15th,

and full particulars are given again for the benefit of any person who did not see them in last issue. Bring it to the notice of your best clerk if you haven't time yourself. It will make him think; it will make him read, it will make him progressive

A first prize of \$20, a second prize of \$10, and a third prize of \$5, are to be given by this journal for the best essay on the following subject:—

The Pitfalls of the Retail Trade.

The rules of the competition shall be as follows:—

1. All the competitors must be devoting their whole time to some branch of the Canadian dry goods trade.
2. No essay must exceed 2,500 words nor be less than 1,500. Neatness will not be regarded, beyond the point that the essay must be readable, and the paper written on one side only. The sheets must be fastened together and numbered.
3. The essay must be original.
4. Each essay must be signed by a nom de plume, and both the proper name and nom de plume of the writer written on a slip and placed in a sealed envelope, which envelope must be addressed, DRY GOODS REVIEW, 10 Front street east, Toronto, and across the corner have the words "nom de plume." This envelope must be enclosed in another, so that no post mark will appear upon the former.
5. All essays must be sent in to this office not later than February 15th, and awards will be announced in the March issue, and the prize essays will then be published in order.
6. As the competition is to encourage thought among merchants and clerks, professional writers will be excluded.
7. The judging will be done by two dry goods merchants. The names of these merchants will be announced at the same time as the award.
8. Additional prizes—The five essayists who rank in order after the prize men shall each receive THE DRY GOODS REVIEW for one year. This will make eight prizes in all.
9. All prize essays shall be the exclusive property of THE DRY GOODS REVIEW.

NEW AND HANDSOME STORES.

OWING to the fact that the walking has been bad, THE DRY GOODS REVIEW'S representative has been unable to travel much lately. But, with the aid of the editorial shears, some descriptions of the newest dry goods buildings are given. The marked feature of the stores now erected is that the aim is to have the latest and best fittings and to present a handsome appearance. Bar-rooms are attractive; they are even gorgeous in towns and cities. Why shouldn't dry goods stores

be handsome and inviting? Why shouldn't they have mosaics, frescoes, cornices, gildings, mirrors and celebrated paintings?

Messrs. C. H. Wilson & Bro., dealers in household furnishings, Winnipeg, who removed recently from 215 Market street, are in their new quarters, corner of Princess and market streets. The location is an excellent one, and has 7,800 square feet of floor space. The basement contains a large workroom where the fine upholstering, which has ever been a specialty of the firm, is carried on. The street floor is perhaps the most enticing as, besides the rich appearance of the hundred and one pretty and unique designs, the walls are gorgeously decorated with etchings, pastels and steel engravings. The third floor, gained by an electric elevator, is furnished with upholstered goods and bedroom furniture. This firm does a wholesale, retail and jobbing business.

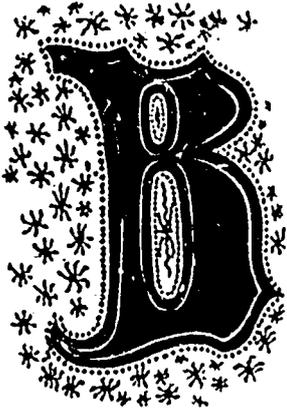
The Vancouver News-Advertiser gives a glowing description of the new and handsome store of the Hudson Bay Company. It has four stories, 100 feet long and 50 feet wide, and all are connected by an elevator. The upper two are used for storage purposes, and the second floor as a carpet room. The first floor contains the general merchandise sold by the company at this branch. It is a different place from the old forts in which the Hudson Bay Company's employees transacted business in the years of the seventeenth century.

The Moose Jaw Times says: "T. W. Robinson moved into his new store on Tuesday. The fittings and counter tops are finished in maple and ash. The ceiling is a very handsome one, being of British Columbia cedar with natural finish. A commodious office with bank screens has been fitted up in the rear of the ground floor. The second story is handsomely fitted up, and here ready made clothing, hats and caps, boots and shoes and china and glassware will be found.

There can be little doubt that the handsome new store of Ryan Bros. in the Butchart Block, Owen Sound, is among the finest and most up-to-date in the province. The store is 30 by 120 feet, with a fourteen foot ceiling, the rear portion being devoted to a commodious millinery showroom, business office, and workroom for the milliners. The store has the largest show windows in Owen Sound. These windows are furnished with immense plate glass mirrors which are fitted in at the sides. The fittings of the store are thoroughly modern all through. Five cash railways (Bar system) communicate from the various parts of the store to the office. One of the most marked features of the premises is the excellent lighting, either by day or night. After dark the store is a blaze of gaslight, and the way in which the light is arranged is a decided innovation. Instead of the old-fashioned gasolers running down the middle of the store—just where you don't sell goods and don't need the light—the jets are arranged directly over the counters. This is a great advantage, as it is possible to buy goods and know exactly what you are buying. The shelving is all deep, and the goods are placed in endwise. This gives a large increase in the capacity of the shelves, and assists in rapid handling of the goods. In the middle of the store, towards the front, is a circular counter for the sale of small haberdashery. Two of the counters have plate glass tops, thus serving the double purpose of counters and show cases.

Grafton & Co., Owen Sound, have been making some improvements in their store. They sell the clothing manufactured at the Grafton clothing factory, Dundas, which employs over 100 hands. T. W. Barry is manager at Owen Sound.

A CHAT WITH RETAILERS.



BVAARS are a nuisance in this country and the retailers should combine to "sit on them." They rob the merchant of his daily bread. Supposing your wife or daughter does get her name in the paper as having lent her genial smiles to aid in the selling of goods, remember you are losing money by it. Montreal is cursed with them; the papers advertise them freely, fully and continuously, and without charge. In Toronto it is nearly as bad. In the other cities and towns of Canada,

the curse is found, more or less. Everybody rushes to them, and, in spite of their better judgment, are cajoled into paying two prices for unnecessary articles. In the interests of the trade, it should be stopped, and tradesmen should have backbone enough to firmly oppose all such contrivances and arrangements which derange or lessen trade.

AFTER THE HOLIDAYS

When the Christmas trade is over, and the big sales are, seemingly, gone by, do not sit down and suck your paw, like a bear, for lack of something to do. Rush for trade then just as hard as ever. Devise all manner of schemes to attract people. Special lines and bargains, well advertised and displayed, will keep the coin rolling in. Keep your clerks busy and active. A half-worked clerk will soon become positively lazy. In his own interest and yours, keep him active. If he has nothing else to do, tell him to hunt up some new designs for window dressing, or inside decorations. When trade grows duller in January and February, never grow dull yourself. Then is the time when you can exhibit your superiority over your circumstances and your competitors; and you can push for a trade which is only secured by those who are ahead on the home stretch.

CO-OPERATIVE DELIVERY.

The merchants of Hastings, Nebraska, tried the experiment of having their goods delivered on the co-operative plan, but discontinued it after one month. A number of those who were in the scheme said that it worked well, was much cheaper than running a waggon themselves, but that petty jealousy among some of the merchants prevented its success. From the various views expressed it would seem that the plan might be made a success among merchants in any small town, provided all the merchants went into it and maintained the right kind of feeling among themselves, took care that goods were got ready promptly, so as not to keep the waggons waiting, and employed reliable deliverymen with a thorough knowledge of the town. Surely these would not seem impossible requisites.

WORK TOGETHER.

The new year is yet too young to warrant a prediction of what the infant will grow to be. Much depends on how we nurse the new born. Each of us must assume a certain amount of responsibility in bringing the child to the apex of success. The buyer and the salesman must each feel equally bound to advance the interests of their employers. The employer, in turn, must feel a certain amount of responsibility as to the success of his employee. Their interests must be mutual, the success of one is dependent upon the success of the other. Every effort during '94 of merchant, buyer and salesman must

be founded upon the principles of co-operation. It must be a "pull hard and a pull together." The laggard in the business race of '94 will be trampled upon and will have perforce to "get down and out."

There must be a different business tonic used this year from that used last. The ammunition must be cleaned with a better oil, and the army of dry goods men, the old veterans and the new recruits, must be more thoroughly drilled, so as to "stand attention" to the 1894 business call of "every man is expected this day to do his duty." The man with rusty arms and with his knapsack (stock) out of order ought to be court-martialed, drummed out of the army and dishonorably discharged. There must be everywhere a healthy mind and a healthy body, and there will then be a healthy trade. Feuds between employer and employee should not exist, for on the adherence of its several parts does the safety of the business building depend.

"WATCH FOR THE TURN OF THE TIDE."

Don't carry goods as ballast. It is not profitable, says the Dry Goods Economist.

Throw all dead weight overboard.

Push your odds and ends and broken lots before the end of the season, and fully resolve to carry nothing over not necessary to the well-being of the department.

Short season goods want more attention still.

A style or color in parasols that promised well in the early spring may not be half as desirable a few weeks later, and those you were a little afraid of in making first purchases may be quite the rage later on; or a new style may be introduced that will necessitate quite late purchases or loss of trade. A loss of that kind means also, in a measure, loss of prestige.

Keep your stock well in hand. Make small purchases, and re-order as often as necessary.

Do not delay an hour in ordering if the goods are needed, and do not hesitate a moment to cut the price of the styles which are slow.

That stock of wash goods sold well at 40 cents, but a cut to 25 cents July 1st would have closed out the balance, given you money instead of merchandise, and you would have been selling new goods in September at a profit instead of struggling with those few odd pieces at half-price.

Fill up broken lines unless you wish to close them out; if so, act as though you meant it; let them go.

Don't overload. In these days of rapid transit it is not necessary.

An active stock is more profitably handled, can be kept bright and fresh, and can be turned over rapidly, necessitating smaller capital and less risk, which is equivalent to more profit.

If the experience of the past dull period teaches the dry goods merchant not to overbuy, then it will have been profitable indeed.

PRIZE COMPETITION.

THE REVIEW'S Prize Competition is a new departure in Canadian trade journalism. It should draw out much practical information from retailers. Do not be hoggish with your ideas. Put them down on paper. It will do you good, even if you do not get a prize. Moreover, it will do the trade good to have your ideas and your experiences. An interchange of opinions is always beneficial. If you haven't time yourself, give your best clerk a few pointers, and a chance. It will do him good.



PROTECTION FOR RETAILERS.

RE INSOLVENCY.

Editor DRY GOODS REVIEW:

SIR,—Laws are made by those holding the reins of government, who are invariably the wealthier classes; this is a point which bears deep significance. The majority of people strive for the betterment of their particular class, aim to make their own platform safer and stronger by adding a nail whenever the opportunity presents itself. This is being done at present by wholesalers, who certainly have a large amount of influence in governmental affairs regarding insolvency laws. I admit the present insolvency laws need remodelling or altering, at least in some respects, and there should be only one, a Dominion law. But let the alterations be based on simplicity and impartiality. Wholesalers are certainly in need of protection; so are retailers. The present laws admit of too much fraud, the honest retailer is forced to pay the penalty of the fraudulent ones. I maintain that either the present insolvency laws, or those now being agitated by the wholesale trade, put a premium on dishonest dealers, or at least have an immoral effect on them. I mean, by leaving them no honest way to protect themselves. Some may say it is not needed, that it is always the creditors who lose, yes, and they will lose so long as a man is forced into dishonest ways, and lose more too than they would, had the retail merchant a fair shake. Now this state of things should not exist. I see no reason why an insolvency law could not be enacted that would protect all from unscrupulous men, by doing away with the necessity of being dishonest. This is the way the difficulty could be overcome. Each bankrupt (providing his assets are larger than his liabilities), becomes a creditor to the estate for the amount of his surplus over liabilities and except whatever the estate pays; for instance,

Assets amount to.....	\$20,000
His liabilities are.....	15,000

This leaves his surplus \$5,000

He puts in his claim against the estate for \$5,000, making total claims of \$20,000 against \$20,000 assets. Say the stock was sold at 50 per cent., he, as well as the other creditors, would receive 50 per cent. of his claim. Now, I maintain that a merchant in such a condition is not entitled to lose what he has invested any more than the wholesaler has, provided, of course, that he has conducted carefully and in a proper manner the business which he was running. All such details, of course, could be embodied in the Act; there should be no preferential claim allowed or anything of the sort, no assignments in trust, the estate would simply be assigned to some honest person capable of handling it properly. Now, you will agree with me if you consider a little that fully half of the bad failures would not have been so had they protection such as I speak of. They saw the crisis coming, and in order to save themselves from losing their all they resort to some form of legalized stealing, and in the majority of cases, when he is at the stealing, he does it in good shape to recompense him for his loss of good character. In my mind, no law could be enacted that would prevent rogues from getting in their dirty work in some way. A thorough

rogue would be a rogue in the realms of Paradise. But the number can be lessened surprisingly. The more common bad failures are the more little rogues are encouraged to step in the ring. This is only preliminary and intended to draw out whatever there may be in the subject.

Truly yours,

REFORMER.

A MERCHANT ON INSOLVENCY.

Editor DRY GOODS REVIEW:

SIR,—Allow me to give your readers my views, as a business man, on the Insolvency question.

It is undoubtedly the opinion of the majority of business men of this country that an Insolvent Act should be passed by the Dominion Parliament as speedily as possible. This opinion has been expressed with no uncertain sound by the Boards of Trade in all the provinces.

The present state of affairs is causing great uneasiness in commercial circles, there being every opportunity for unscrupulous creditors to resort to sharp practices, which are nothing more or less than legalized dishonesty. Arguments are used by some people, principally legal gentlemen, against an Insolvency Act, one of which is that creditors who exercise extra vigilance in looking after debtors who are getting behind hand in their payments should be entitled to the first fruits of the spoil, and that those who have been more negligent in these matters should not share pro rata with the one who gets there first. This view of the case has a tendency to lower rather than raise the tone of commercial morality.

The Ontario Act respecting assignments, in the absence of an Insolvent Act, was unquestionably one of the best Acts that ever was put on the statute book, and worked remarkably well until the question of its validity was raised in the courts; but since some decisions have been given holding that certain sections of that Act are ultra vires a state of chaos has been brought about.

Since these decisions have been given wholesale merchants are simply disgusted, when they learn that some sharp creditor has removed the greater part of the assets of an insolvent estate, and prefer to take what is left (which is often very little) rather than throw away money in expensive litigation in endeavoring to obtain what in equity should be their share.

The necessity for an Insolvent Act was never more apparent than at the present time. The question of the validity of the Ontario Act is not yet settled, and the position is worse than it would be if that Act (although, as before stated, a good one) did not exist. It is to be hoped, therefore, that the Dominion Parliament will legislate on the matter next session. Further delay will be dangerous to our mercantile stability.

In framing the Act, the views of the Board of Trade, representing the business community, should be adhered to for the interests of the merchants of the Dominion, which are about the only ones at stake. It is true, the Act might be made to go a little further than former Acts, and include farmers; possibly, they are entitled to some consideration in this question. If so, they should make their wants known.

The Act should be made as short as possible. The more words used to express a meaning, the more opportunity exists for litigation.

The Insolvent Act of 1875 was altogether too lengthy, and consequently there were numerous lawsuits over it. The

Ontario Act in this respect is a model, and gave rise to very little trouble until its validity was attacked.

With a few amendments, to enable creditors to issue writs of attachment, and insolvents to get a discharge, etc., the Ontario Act would make one of the best insolvent acts that could be framed.

Creditors should have the right to choose their own assignee, for it is their funeral. Official assignees have not the same interest in taking the most that can be got out of an estate, whereas a man appointed by the creditors realizes that his living depends on his judicious management.

Yours truly,

OLD-TIMER.

DIVISION COURT FEES.

Editor DRY GOODS REVIEW.

SIR,—Allow me space in your valuable paper to call attention to the exorbitant fees charged in the Division Court, where only small sums are involved. I may say that I carried on an extensive business in a country town in England for many years, and used to give a great deal of credit, and never found the least difficulty in recovering money from dishonest debtors. Since I have been in Canada, I have been surprised at the loose way business is carried on, both in the wholesale and retail trades, to what it is in the Old Country. In the statistics published regarding the failures of last year, I find they amounted to no less than 1,781, which is something terrible for a population of five millions. Something must be radically wrong to produce such dire results. Now, I think the first thing is to find out the cause of all this dishonesty. One thing it cannot be hereditary, because the majority of the people have come from countries where dishonesty does not prevail as it does here. Now, the only conclusion I can come to is, that it is the Canadian law and the way it is administered that is responsible for this sad state of affairs. Let us for a minute compare the scale of fees in Ontario and in England. In England the cost of a summons for a debt of five dollars is one shilling, and if the debt is admitted one shilling more for the hearing fee, or if it is disputed two shillings. A judgment summons there costs sixpence, and the hearing fee on the same amount is one penny more. In Ontario a summons for five dollars costs two dollars and fifty cents, or five times more than it does in England. A judgment summons also costs two dollars and fifty cents, or eight times more than it does in England. Here, sir, is the cause of all the fraud and dishonesty in a nutshell; but what shall we say about the unfortunate debtors who are saddled with such iniquitous costs? Are the courts run as courts of justice, or are they run solely for the benefit of the privileged few who receive the fees? It looks as if the latter were the case. If Canada wishes to become a prosperous country, she must build her commerce on the rock of justice, and not on stubble as it is at present. As a country she is blessed with great resources, but she seems to be ruled by men scarcely fit to adorn a county council, much less a legislature. Out of the 1,781 failures already referred to, it would not be too much to say that at least one-half of that number are caused by traders being unable to collect their accounts; therefore the onus must be thrown on the Government which allows such a state of things to exist. Their policy has made thousands of honest traders bankrupt; it has thrown thousands of working men out of employment, and it has driven thousands more out of the country;

and all this has been done by a government calling itself "Reform." The next thing is, How is this state of affairs to be remedied? To me it is very simple. Let every trader who reads this letter write to the M.P.P. for his district and give him plainly to understand that if he will not support a reform, you will do your level best to have him defeated at the next election. Try and get every trader who gives credit (and who does not?) in your town or village to join you; by that means you will become formidable, and be able to assist the Patrons of Industry, or any other combination that will help you to turn out this Government of "Fees."

Yours truly,

January 5, 1894.

A. B. C.

NOTICE TO SEALERS.

THE following notice appears in the Canada Gazette of the 13th inst.: "Public notice is hereby given that Her Britannic Majesty's Government have arranged with the Imperial Russian Government, for renewal, until further notice, of the Provisional Agreement of 1893, providing a protective zone of 30 miles around the Komandorsky Islands, in the North Pacific Ocean, and Tulenew Island or Robben Reef, in the Okohotsk Sea. Also a protective zone of 10 miles along the shores of the Russian mainland. All sealers found within these limits are liable to seizure by Her Majesty's ships or those of the Imperial Russian Government.

"(Sgd.) JOHN COSTIGAN,

"Secretary of State."

HIS LORDSHIP'S CHECKERED CAREER.



MOHAMMED—I should like greatly to play checkers with you, but we have no board.

MAHDI—I think here comes just what we want.



MOHAMMED—Your move, Mahdi.

Mr. John Boyd, of the Boyd, Bower & Brumell Co., has just returned from New York with the latest novelties. Their travelers will go out at once, and they will show some handsome fancy lines. New linen goods are abundant, silk and printed drapery goods are choice and varied, while novelties are numerous. This young company is making steady strides up the rough hill of prosperity.

SOME COSTLY ADVERTISING MISTAKES.

BY CECIL W. TATTON.

OLIVER WENDELL HOLMES says, "When you have got anything to say, say it." I want to lay bare in this article experiences which cost friends of mine about three hundred thousand dollars—good money that was lost, stolen or strayed at the Worlds Fair, Columbian, Chicago Exposition.

In the summer of 1892 I noticed that G. A. Sykes, in *Printers' Ink*, vehemently protested against heavy expenditures at the fair. He said in his vigorous manner that a display there would be like dropping a spoonful of ink into the Atlantic, hoping thereby to color the ocean black. He then went on to give the names of advertisers who had tried London, Vienna, and Paris Expositions, as well as experimenters at the American Institute Fair, and a singular unanimity prevailed that exposition advertising was all vanity and vexation of spirit.

However, the Columbian Exposition was on so grand a scale, and had attracted so much attention, that advertisers plunged in *medias res*, often against their better judgment. Let us hear a few of these costly denunciations against needle-in-a-haystack advertising.

One of the daintiest and most beautiful exhibits was that of Rochester Lamp Co. Here is what a representative of that firm said to me: "We feel disappointed and disgusted over the money we wasted at the fair. Our display cost us fifty thousand dollars, and we might about as well have dropped the money into the East River. That amount of money spent in newspaper advertising would have brought us magnificent returns. As it is, our newspaper appropriation will be unusually small, and we shall regret it all the winter."

The Edward Ellsworth Co. intended to make a splurge with H-O, and Sweet Clover flour. Their experience with food shows, etc., had made the members cautious, and upon visiting the Windy City, prior to the opening of the show, they decided to step out of it. Subsequent events proved the wisdom of this retrograde movement, and there are large, solid chunks of satisfaction in their Park Place offices now.

Tobaccos were not too heavily represented, but even so, those that were did not show conspicuously in the seething hodge-podge. In fact, none of the exhibits were able to compete with the Midway Plaisance. Mr. J. W. Surbrug exhibited his Golden Sceptre tobacco at a vast amount of trouble and expense, but now regrets the time that was money and the money that was time. "It was a big mistake," he told me, "and a pretty expensive one, but it's of no use crying over spilt milk. Legitimate advertising pays me well, and hereafter I shall stick to the legitimate."

Messrs. Bernheim Bros., of Louisville, Ky., exhibited their celebrated "I. W. Harper," Nelson County, Ky., whiskey, with a most picturesque and effective log-cabin display. While the whiskey gained advertising doubtless, it by no means compensated for the outlay of time and money.

One of the Wyckoff, Seamans and Benedict firm said, "If we had depended upon our exhibit at the fair, to advertise the Remington type-writer, we should have been hopelessly disappointed. The returns and publicity would have been almost nil. We worked several schemes, for all that was in them, and we think—we think, mind you—that we may have returns, direct and indirect, somewhat commensurate with the heavy

expense incurred. We had Remington machines all over the fair. The Indian girl, trained as a stenographer, operated a Remington, and the blind asylum exhibit of the State of Illinois used our machines, and so on. Then we gave away maps of the grounds and other things. If there be any good or any virtue in Exposition advertising, it is acquired by supplementing proceedings."

Many manufacturers took floor spaces, hoping to gain awards of merit, and advertise this fact, but even this ray of hope has been cut off, for all exhibits, irrespective of age, sex, or previous condition of servitude, have been rewarded. Thus the awards have been rendered valueless, and many, very many of the large firms formally withdrew from the "prize contest," refusing to be subjected to the ignominy of an "all prizes and no blanks" system, for the small fry are put on an equality with the large exhibitors, and the first made last and the last first. Besides this, a Chicago friend writes me that two of the judges have been convicted of offering to regulate the calibre of the awards according to the consideration received. This "quid pro quo" offer is the unkindest cut of all.

The Joseph Dixon Crucible Co., the Eisner & Mendelson Co., and the Bovinine people are other regretful exhibitors, and the list can be made as large as an Englishman's opinion of himself, besides which, every branch of industry comes in, from whiskey to shoes; medicines to hymn books.

Even the advertisers who gave large contracts for sign advertising are dissatisfied. It is just as easy to count the stars as to remember any one particular thing, among the jumble and confusion of the fair. C. S. Houghtaling, the New York sign-painter, remarked in this connection, "I refused to do any sign-painting in or near Chicago, last winter and spring, for it was so over-done. I wouldn't rob advertisers red-handed in this way." Now that Chicago is about to return to its pre-exposition oblivion, these signs will be worth less than ever, which points the moral that one loaf for three hundred people is neither "grateful or comforting."

There is an important lesson to be derived from these costly experiences. The road to expositions is paved with good dollars, and circulars are already being sent broadcast from other cities and states where fairs are about to be perpetrated, and manufacturers are being given unparalleled and unprecedented opportunities to "advertise."

I don't know any more fitting finale to this little article than old Commodore Vanderbilt's utterance: "Any d— fool can make money, but it takes a smart man to keep it."—*The Advertiser's Review*.

The consumption of umbrellas depends very much on weather conditions. Stocks are sometimes quickly reduced. The natural wear differs very much as to the persons who use them. If all were alike careful umbrellas would last a great deal longer. Bad usage is the greatest factor in the wear of umbrellas. Some people never learn how to handle them, especially when the wind is violent. The clumsy manner of rolling, the carrying grasped in the silk part by the hand, the thumping, jerking and twisting are all methods by which umbrellas are destroyed without regard to any advantage which they may have in excellence of materials and workmanship. A good umbrella is a durable article when properly used, but careless or rough usage will quickly ruin the best of them.

THE MONTREAL TRADE.



TRAVELERS have only been out a short time, and it is yet too early to form any reliable opinion of what spring prospects are for dry goods. It is worthy of note, however, that the houses who claim to be able to form an opinion manifest a reasonable degree of confidence in the future. Their chief complaint appears to be regarding the possibility of tariff charges, which is seriously interfering with trade and the cause of some bitter complaints. Many buyers have the idea that some radical changes are bound to ensue, and hence hold off both on imported and domestic goods, as the prevailing impression is that whatever change there is will have a tendency to lower prices. No one wants to order ahead, therefore, to any large extent, but if they do want it expressly stipulated in the bargain that they will be protected should changes in the tariff result in a reduction in price. This is, of course, the reverse of pleasant to wholesalers and jobbers who have on hand, or close by, large quantities of goods on which they will pay existing duties, but in the event of changes in the tariff leading to modification in price may have to sell at a material reduction in price. For this reason they contend that wholesalers who have bought for importation in good faith should be protected also, and that in the event of any changes a reasonable time should be allowed before the new enactments come in force. Briefly the question of tariff changes is the main subject of discussion with the trade at present. The consensus of opinion seems to be in favor of the doctrine that tinkering at the tariff is unwise, and in consequence the opposition to proposed changes is likely to be keen. This at least is the expectation in the case of cotton goods, on which there have been some talk of changes.

In this connection the last decline on white and grey cottons of from 7 or 8 per cent. is interesting, as opinions differ among the trade as to the primal cause. On the one hand it is contended that the mills have too heavy stocks of some lines, and that a result of this has been that one or two of the mills of the colored cotton combine, one in New Brunswick and one at Hamilton, are now running on half time. It is not known at the time of meeting whether any other mills of the company will be put on reduced time, but a director intimated that it was probable. On the other hand the president of one of the large white cotton establishments has said publicly that the establishment was booked ahead and that he could not fill his orders fast enough. It is whispered also that the possibility of the very tariff changes referred to above may not have a little to do with the recent reduction in price and in working hours. It is said it will furnish a good argument when the time comes for the cotton interest to urge upon the Government that there should be no reduction in the tariff. It is certainly not usually the custom for manufacturers to trumpet for the fact that there are large stocks weighing on the market, but rather the reverse, to keep the circumstances as much in the background as possible. In view of this recent developments may be significant.

The popular shades for spring dress goods seem to run to tan colors and various kinds of brown and slate effects

With regard to the competition of American cottons talked about by some, the trade here say that of course some have been

sold in Canada, but they protest that the aggregate quantity is a bagatelle, and not sufficient to exercise the effect that some of the pessimists predicted.

Aside from the decline in cottons the general run of values has been firm. Woollen goods in fact show a stronger tendency, notably on British fabrics, and the strength in all kinds of linen goods owing to the position of flax has already been pointed out in these columns. It is fully maintained, in fact all the linen goods now arriving show higher prices.

Aside from the uncertainty caused by expectations regarding the tariff trade, on the whole has been fair, and orders taken to date by travelers now out for all classes of goods are fully as large in most cases as those of the same date last year. Reports from different sections are fairly favorable.

One of the principals of a leading house devoted to specialties made a flying visit to three sections recently. East of Toronto, in some towns, stocks were pretty large, but in the Eastern Townships and up the Ottawa Valley he considered that the prospects for spring trade could hardly be better.

Some of the trade note that despatches from St. John, N.B., state that the Canada Colored Cotton Co. was reported to be a creditor in a retail failure in that city. They think that this must surely be a mistake, as under existing arrangements it would mean that the Cotton Company had flagrantly violated their agreement with the wholesalers.

S. Greenshields, Son & Co. are showing samples at present of some handsome lines of new dress goods, notably some plain whipcord, satin cloth armures and plain diagonals. Mr. Fraser says that it is essentially a season for plain designs in dress goods.

Stock-taking among the majority of the houses revealed the fact that supplies of fall and winter goods had been worked down fully as low, if not lower, than last year. This, considering the character of the weather this fall, is a favorable feature.

S. Greenshields, Son & Co., Gault Bros. (in fact, all the houses) say that their stocks were down to the right level. Some houses, in fact, say that they have hardly a piece of old goods in their warehouses. Wm. Agnew & Co. report this in the case of their dress goods.

S. Greenshield, Son & Co. expect a big lace season, as laces and braids give indications of being a selling line for trimmings. They have accordingly made ample provision for future calls that might be made upon them.

In the orders that are coming to hand there appears to be a fair run on hopsacks, epangelines, in fact all kind of goods that lend themselves to nice draping. Wm. Agnew & Co. have sent forward several large orders of this class of goods during the past fortnight. The same firm are showing also some bright faced box cloths in all the new shades, which are said to be just the thing for tailor-made costumes.

Priestly's dress fabrics are selling very well, and S. Greenshield, Son & Co. who control these goods state that they have a list of samples this season that will be bound to suit the taste of everyone. The same firm note also that challies are holding their own. They show some pretty effects in silk stripes in this class of goods.

A recent serious retail dry goods failure was that of Edward Lepage, of this city, who assigned at the demand of Messrs. D. McCall & Co. The liabilities are about \$30,000. Messrs. McCall & Co. are interested to the amount of \$20,691; Lindell,

Lesperance & Co., \$1,478; W. A. Murray & Co., \$1,338; Geo. Bourgoin & Co., \$1,437; A. Racine & Co., \$1,371; and Ives & Co., \$1,102.

Cashmeres, as usual, are a staple selling line, and Gault Bros., who did a very large trade in them last season, expect an equally large one this year, and have provided for it. They offer a range of these goods, comprising forty-five or fifty shades, and claim if they cannot satisfy a buyer with the assortment of goods they show him, he must be hard to please, indeed.

Heavy serges are always a staple line for comfortable dresses for all seasons, and Wm. Agnew & Co. show a full range of these in wide wales, also fancy dress goods in honey comb effects in plain and changeable colors.

Jas. Fisher & Co. are getting in their usual extensive supplies of spring woolen goods and gentlemen's trimmings. They consider prospects fair for the spring turnover.

Brophy, Cains & Co. offer as usual very full lines of fine imported print goods. Their receipts are already fair, and they have an additional round quantity on the way. There is something to suit the taste of everyone.

James Johnston & Co. did a very heavy trade last season in velvets and velveteens. In fact, in some shades they could have sold hundreds of pieces more. They offer this spring a very extensive line of sunbeam velveteens in a bewildering variety of shades.

Glover and Brais show extensive lines of neckwear this spring. A specially taking line is a line of polka dot neckties, running from \$2.25 to \$4.00 per dozen, in black and white and blue and white. They offer, also, an unusually large line of white dress bows.

Thouret, Fitzgibbon & Co. report a steadily advancing glove market, and say that if buyers are holding off in the expectation of getting better terms in the case of new importations, they are much mistaken. The firm still have some goods in stock, however, which they offer at the old rates, but on all new importations buyers have to pay an advance.

Gault Bros. have just received an extensive line of domestic colored cottons and prints. The finish and general make-up of these goods reflects great credit on Canadian makers.

Mr. A. F. Gault of Gault Bros., was elected a director of the Bank of Montreal during the past month, to succeed the late Sir John Abbott. Mr. Gault is one of the leading merchants of Montreal, and in addition to the extensive dry goods business in which he is interested is a large stockholder in the various cotton and woolen mills of Canada. He is now President of the Montreal Cotton Co., Montmorency Cotton Mills, the Globe Woolen Mills, the Campbellford Woolen Mills, the Dominion Cotton Mills, and the Canadian Cotton Mills, and is also a director of the Hochelaga Cotton Mills.

TORONTO TRAVELERS.

THE members of the Toronto branch of the Commercial Travelers' Association of Canada held their twenty-first annual meeting in Shaftesbury Hall on December 29th. President Van Norman occupied the chair, and on the platform with him were Messrs. A. A. Allan, Warring Kennedy and J. C. Black, past presidents of the Association. About 100 members were present when the meeting opened, at 11 o'clock, but this number was doubled in the afternoon. The principal business in the morning was the discussion of a proposal to make a

change in by-law No. 68, which provides for the payment of mortuary benefits, but no change was made.

The report of the board of directors, read by the president, was received with applause. In moving its adoption, Mr. Van Norman gave a capital address, tracing the history of the association from its inception to the present time, and prophesying for it a bright future. The report showed that the large surplus of \$16,118.53 had been carried to the permanent reserve fund. Since 1875 the membership of the association had increased from 558 to 3,600. In 1873 the surplus was only \$959.63. At the present time it amounted to \$223,179. In addition to this the mortuary benefits now amounted to \$172,967, and accidental bonuses to \$29,277. The membership roll had increased by 196 during the year, the total number now being 3,598. The amount paid for accident claims during the year was \$3,647.50, and the sum of \$20,010 had been paid in mortuary benefits. A resolution of condolence with the families of deceased members was moved by ex President A. A. Allan, seconded by Mr. Warring Kennedy, after which the meeting adjourned. The discussion of the report was again taken up in the afternoon, and was, after a few unimportant changes, adopted.

During its discussion Mr. H. Bedlington, of Toronto, caused a slight flurry of excitement by stating that it had been represented to him that Secretary Sargent had been getting commissions from the London Guarantee and Accident Company in connection with his work in the association. He demanded an investigation, but the matter dropped with a dull thud when the Secretary read letters from the chief at the headquarters of the company and from Mr. William Badenach, the agent here, stating that he (Sargent) had made no agreement with the company and had no connection with it. When urged to give the name of his informant, Mr. Bedlington stated that it was a former bookkeeper of the company.

The president then read the report of the scrutineers on the ballot for officers. This resulted as follows:

President, C. C. VanNorman; first vice-president, Robt. H. Gray; second vice-president, R. J. Orr; treasurer, J. C. Black. Board of Directors, M. C. Ellis, C. E. Kyle, John Burns, John Muldrew, R. H. Cosby, T. P. Hayes, John Orr, E. E. Starr, George West, W. L. Brock (Winnipeg), H. Miller (Winnipeg).

The total number of votes cast was 1,102, the spoiled ballots being 35.

The auditors, Mr. William Badenach and Mr. William Anderson, and the representatives of the Industrial Exhibition, Mr. Warring Kennedy and John Burns, were reappointed. After speeches by the new officers the meeting adjourned.

MAKING THEM SICK.

ONE of the meanest practices is when a traveler calls on a customer to sell shirtings, say, a well known line is shown, but the merchant says he has bought. The traveler then proceeds to make him "sick" by quoting a cent below regular prices. The customer is alarmed, he immediately writes to the house he purchased from, and they must lose the order or come down. This is the way cutting begins. It's a mean business selling dry goods sometimes.

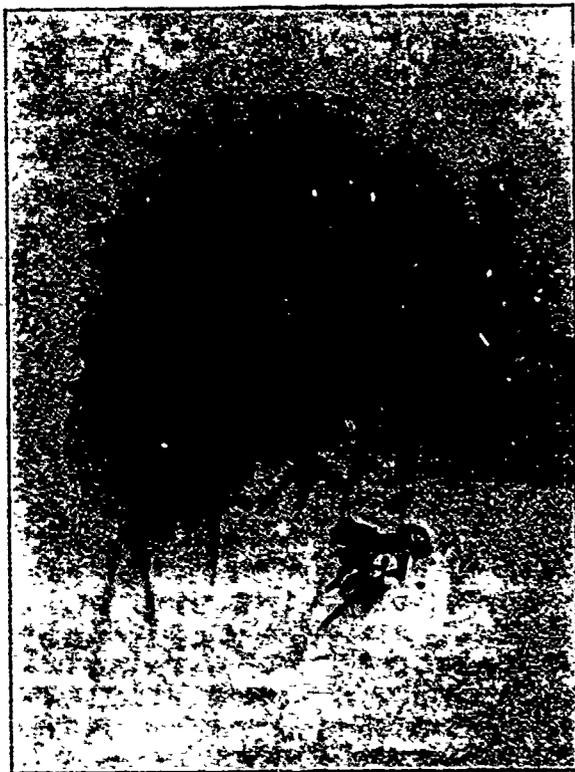
Messrs. H. Shorey & Co., of Montreal, proprietors of the Rigby waterproof garments, are sending out a photograph of Lady Aberdeen to all their customers, informing them on the back of the photo that their representative will call on them.

CARPETS AND CURTAINS.

SORTING orders will not be sought for very much by jobbers until about March 1st. The placing orders are not all in yet, merchants being slow to decide. Trade promises fairly well for spring for both importers and manufacturers.

JONH MACDONALD & CO.

John Macdonald & Co. have a splendid stock of lace curtains in Swiss and Nottingham goods. In the Swiss goods the leaders are Irish Pointe designs and Brussels patterns. In Nottinghams they carry the lowest to the highest grade, in which floral patterns predominate. In chenille curtains the colorings and patterns are much the same as last year, plain centres with dado ends and fringe top and bottom. The only thing that changes is the prices, and their tendency is decidedly down-



Jas. P. Murray, President Toronto Carpet Company.

wards. New designs in Wilton and Axminster rugs are being shown. All-wool and union art squares are shown, similar in style and coloring to the new carpets. That is, the colors are light and patterns quiet.

JAMES P. MURRAY.

The president of the Toronto Carpet Manufacturing Company, James P. Murray, was born in Limerick, Ireland, in 1852. In 1854 his father, W. A. Murray, moved to Toronto, and in this beautiful city the family have since resided. Young James was educated at St. Michael's College, Toronto, and at St. Hyacinthe, Province of Quebec. The late respected W. A. Murray founded the Toronto house of W. A. Murray & Co. soon after landing. This house soon took its present rank as the largest and finest exclusively retail dry goods concern in Canada. The founder was a noted figure in business circles abroad, and crossed the ocean 153 times as a buyer for his firm. In this business Jas. P. Murray was brought up and spent 26 years, studying every branch and frequently visiting the British

and foreign manufacturers: Two years ago, after nine years' experience in the decorating and furnishing of houses, being convinced of the great opening for a better class of carpets than were being made in the Dominion, he commenced his career as a carpet manufacturer.

THE TORONTO CARPET MANUFACTURING COMPANY.

With this move of Mr. Murray's began also the career of the company, of which he is president. The company was chartered in 1890 with a capital of \$50,000, the management being, James P. Murray, president; F. B. Hayes, secretary and treasurer, having with them as co-directors A. Claude Macdonell, of Toronto, and Louis M. Hayes, of Peterboro'.

The initial scheme of the new company looked to the production of a better grade of ingrain that was then being offered in Canada, whether of English or Canadian manufacture. This, of course, meant an advance in dyes, designs and in standard of weights. The styles shown in Canada had been a hybrid between certain lifeless English effects and the crude output of the struggling mills of the Dominion. Taking English extra super as a basis the new company determined to surpass them, though these were already heavier than the American consumers required. To excel meant better stock, more of it to the yard; and a higher price list. The outcome was the famous "Maple Leaf Brand" of extras, 3 plys, C.C.'s, medium wools, and medium unions, all these showing an increased consumption of materials per yard and per piece, and a general lifting of standard.

Preliminary to this advance, however, the question of modern scouring machinery and the scientific treatment of yarns in all their processes was considered. Yarn makers were put under bonds to use only the best lard oil in manufacturing, and mineral oil was absolutely forbidden. How to get away from the old and obsolete designs which had been hawked over the Canadian market next claimed attention, as did also the latest results in special weaves. The best designers and inventors in the United States were consulted and their best work adopted, the aim being to place the Toronto ingrains on a level with the leading Philadelphia mills. Skilled dyers were also employed and the choicest colorings only were purchased, both aniline and alizarine. The first output of the mill showed that the highest standard had been adopted in these essentials, and the brilliancy and depth of the colorings soon told in their favor. These preparations had all taken place in the fall of 1861. The spring line began to capture orders as soon as shown, and finding that the nine looms they had in position would not fill orders promptly enough, the company purchased the entire plant of the Ontario Worsted Company and quickly removed all their thirteen fine power looms from Elora to Toronto, thus making the plant at Toronto the largest in Canada producing ingrain carpets.

It was quickly decided that the premises, Nos. 1 to 3 Jarvis street, would be insufficient for the increasing business, and the result is the handsome and spacious factory illustrated in this article and situated on the south-west corner of Jarvis and Esplanade streets. This has a frontage of 100 feet, with a depth of 70 feet, four storeys high and finely lighted on three sides.

In August, 1892, President Murray finding his manufactures so highly appreciated by the trade, determined to withdraw from the old firm of W. A. Murray & Co., and to devote his future energies to the production of carpets. Having studied out

the purposes and technique of the various makes of three quarter carpet, he decided that a carpet having all the wool on the face, and the tufts so tied in as to be bound to stay, was a desideratum, and he produced a new fabric which he christened "Imperatrix Axminster." For this the following points are claimed: 1. All the wool is brought to the top. 2. The chenille is tied down 100 times to a square inch i. e., 10 ties to an inch of chenille and 10 picks to an inch. 3. The stuffer is of jute, tow or other coarse material to fill the fabric, which works completely between the face and back, giving stability and weight. 4. The back is composed of linen or cotton warp, which is confined entirely to the back and which is filled with jute, tow or other coarse yarn. This carpet, the Toronto Company contend, must wear well, being so well bound. It looks as well as an eight shot axminster, and will not cost more than one-third as much.

EMPIRE CARPET WORKS.

The following is a short history of the Empire Carpet Works, St. Catharines, Ont., of which Mr. James H. Etherington is proprietor. Mr. Etherington was born at Barnard Castle, Durham county, England. His father was an Old Country carpet maker, in fact, for a whole generation the Etheringtons have been brought up in this business, so now at the present time Mr. James H. Etherington has a thorough knowledge of carpet making. When Mr. James H. Etherington first came to Canada, three years ago, he started manufacturing carpets in the town of Paris. When he opened up there he started his factory with three looms; then business began to increase so rapidly that he decided to build or rent a larger building, so that he could increase the small number of looms to ten, which he did. Six months had not elapsed when he found that he could not supply his customers, even with the extra looms and employees. At this time the business men of St. Catharines offered Mr. Etherington great inducements to bring his works there. After due consideration he did, knowing that St. Catharines had better shipping facilities and was more of a central city for a manufactory of this kind. Mr. Etherington deserves great credit for the way in which his factory is run. He has thirty looms, which are run by electric power, the factory is lighted by electricity, his workmen are all Old Country weavers. In connection with his factory he has just erected a large dye-house. Knowing from long experience

that he could not get his material properly dyed without grease and dirt of all kinds, he sent to Philadelphia for a dyer, who is now here running the dye works. He has the latest process of dyeing and scouring in America, and there is not one yard of carpet sent from the factory that is not a credit to the buyer or manufacturer, and he is open for competition with American, English or Canadian makers, knowing from the skilled workmanship, and new process of dyeing and scouring, which is done



World's Fair Exhibit.

on the premises and under his own observation, and the latest patterns and designs, and new machinery, he is able to stand shoulder to shoulder with his competitors. He makes a specialty of two and three ply all wools, union (all grades), art squares, and stair carpets in union and wool.

Canadian carpet factories are yet in their infancy, and the future will see the infant industries grow to large proportions.

ADVERTISING ADVICE.



ADVERTISING is like a wheel, it has no ends. Like a circular race-track you get on, and start, and you never come to a particular stopping place. Of course, you can get off anywhere, but the man who goes on steadily is more of a plodder than the man who stops for a while, and hence accomplishes more. Advertising is profitable only when it is continuous. There must be no cessation. The intensity may increase or decrease, but a total stoppage is disastrous.

Advertising is like the earth with its perpetual motion on its axis. What was good advertising yesterday may not be good advertising to-morrow. The methods which made money for Pear's Soap in 1874, might make them lose money in 1894.

Advertising methods are advancing, as men know more and more about it, as more men give their attention to it. The successful advertiser of to-day is the man who studies the methods of the best men, and then thinks beyond them. There is no royal road to learning how to advertise.

A BRANTFORD HAND-BILL.

Caudwell of Brantford, Ont., sends us a copy of a refreshing hand-bill.

TROUBLE IS FORGOTTEN

WHEN YOU LEARN
CAUDWELL'S PRICES

They are always at low water mark.
We don't give goods away.
We can sell goods very low.
We do! This is a fact.
We might brag about it, but what's the use?
A word to the wise is sufficient.
It's as true as truths.
We sell goods cheap; we prove it.
We don't have any bogus sales
Or selling off, building sales, Thanksgiving
or yearly sales.
We have not had ONE selling off since we
have been in business -over 15 years;
this proves that we sell our stock every
season.

CAUDWELL

A GAELIC ADV.

Mr. A. Munn, a Ripley dry-goods man, advertises in the *Lanquar* in this fashion. —
"MATH. AR DU THCHA.—The Nar Beachd,
Reic Saor, Aodach is Fhach, \$1.00, air son
75c. Cotaichean, U'achdair is Fhach
\$14.00, air son \$10. Tri Mile pund Ti,
Cuig, pund air son doll-r. Taghail aig Stor
agus faic na tha aic de Bahathar de gach
Seorsa, agus e reic gu saor.—AONGHAS
MUNN."

Our translator gives the following version of it. — "For our country's good. It is our purpose to sell cheap. Cloth worth \$1.00 for 75c. Top-coats worth \$14.00 for \$10. Three thousand pounds of tea, five pounds for a dollar. Call at the store and see what she has of goods of all kinds, and it is to be sold cheap."

A FUR ADVERTISEMENT.

The Hudson Bay Co., gets off some good ads. Read this:

FURS.

These are the days when you feel their need. The biting wind and penetrating calls for better protection than mere cloth can render. Furs are not only cosy and warm but luxurious as well. No other garment is so bourgeois in effect and with the exception of Dolge's Felt Boots, none other so proper for our northern climate. To go a little further, we might call your attention to the fact that no other fur merchants could be reasonably expected to sell you furs, reliable furs, at the same prices as the Hudson's Bay Company.

Furs, like jewels, must be purchased largely on the good faith of the firm which sells them. You don't know, can't be expected to know, the actual value of a fur garment. It may be of good appearance, but you must trust to the experience and good faith of the store which sells it to you when you look for wear and reliability. Do you know of any store you would rather trust than this?

As to price — you know that mere figures do not mean much, but we feel that we can do you a service by calling your attention to our Blue Opposums, Grey Persian Lambs, Black Persians, Astrachans, Grey Opposums and Minks. We feel that in these particular lines we have values that will say a good word for the Hudson Bay Co.'s Stores.

A TAILOR-MADE DRESS.

"The success of a fashionable beauty often depends on a tailor-made dress."
—Daily Paper.

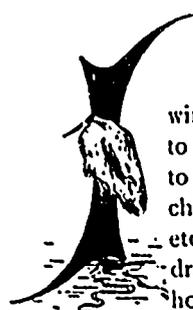
HE thought her an angel, he called her a dove,
And knelt at her feet in the fetters of love;
He dwelt on each word from her ripe ruby lips,
And imprisoned her hands in most tremulous grips.
He felt that his life by a spell was o'ercast,
That, till life's strife was o'er, would triumphantly last;
But he knew not the spell, to sublime too express,
Subtly lurked in the folds of a "tailor-made dress."

He raved of her beauty, in prose and in rhyme,
Her Venus-like contour, her movements sublime,
Each pose was a poem, her exquisite grace,
Unequaled by seraphs that float amid space.
The skill of the sculptor, the poet's bright dream,
Ne'er imaged a form in such beauty supreme.
Around her, fond Cupids her beauties caress,
And sport mid the folds of the "tailor-made dress."

The curved undulations that censure defied,
Were the work of a tailor, cross legged and cross-eyed.
The soft charms that studded Love's rose-tinted bower,
Were "extras," and paid for at sevenpence an hour.
For the spell of her charms round the captive was thrown,
In the form of six yards of blue serge, and whalebone;
And none but the nymph ever traced her success,
To the artist who fashioned the "tailor-made dress."

J. P. THORNTON, in *Minister's Gazette*.

SUGGESTIONS FOR WINDOW DRESSING.



In these days of improved fixtures for displaying men's furnishing goods, it ought not to be very difficult to make creditable case and window trimmings. Time was when, in order to make any kind of a fair show, it was necessary to resort to all sorts of rigging, such as cord, chains, wire, poles covered with paper or cloth, etc., and where now a fairly expert window-dresser can finish a window in two or three hours, it used to take him a whole day.

Under these circumstances there can, therefore, be no excuse for having show-cases or windows carelessly dressed, or materials kept in so long that goods become dusty and faded.

For the benefit of many in the business who have not taken pains to become interested, and therefore have taken no pains to have attractive displays, a few hints of a practical nature on this subject are here offered.

Ask any clerk, "Can you trim a window?" he will answer, "Oh, yes, of course, I can." Put him at it, and put a twenty thousand dollar stock at his disposal, and how often is the result a window which may drive customers away, but, certainly, does not attract them.

Of course, every furnishing goods window should be fitted up with fixtures which are specially invented for, and adapted to, the showing of these goods. They are made either of brass, polished nickel or black (burnished) nickel. The first two are at present very much in use, the latter which, by the way, are quiet but "tony," are comparatively new, and are as yet very rare.

To be able to make displays suitable for any and all goods in the furnishing goods line, the following arrangements of fixtures are quite convenient for any ordinary window.

There should be four uprights, two towards the front, say eighteen inches from the front glass and the same distance from the side glass or wall, the other two in line toward the back of the window. They should be fastened to the ceiling and reach to within say eighteen inches of the floor, allowing an unbroken and clear base. They should have a liberal number of "saw" brackets according to the height of the window, say from four to eight on each upright, enabling innumerable rods to be used both for showing goods towards the front as well as sides, if there are such views.

The posts, or uprights, being eighteen inches from the front corners, should have arms, placed in sockets, which can be used to great advantage, enabling the display of light articles well into the corners. These are really all the fixtures required, with the exception of a few hooks screwed in the centre of the ceiling, for the purpose of hanging bath robes, dressing gowns, etc., at full length. Having innumerable rods on hand, they can be used in every direction to suit the goods to be shown, and the taste and fancy of the window-dresser.

The base should be covered with flannel or ladies' cloth of a plain neutral shade, say grey, drab or medium slate, which will harmonize with nearly every color or shade. This covering should not be tacked down, so that it may be removed and brushed during the process of window-cleaning and trimming.

After the glass has been cleaned the saws, arms, and rods should be "placed" in the upper part, continuing downward as may be required.

In order to avoid the disarranging of goods, and the consequent double work, the order of dressing of a window should be

about as follows: First, the upper front and sides; next, the upper back; next, the middle front and sides; next, the lower front and sides; next, the whole centre; next, the middle back; next, the entire base, and, last, the lower back.

There are three different styles of dressing a window. First, a mixed window, where every rod, bracket, and arm and every space is made available for display, which gives it the appearance of being crowded and containing sometimes a large quantity of goods.

Second, a mixed window, in which different articles are displayed, but well spaced, and containing few goods.

Third, a "solid" window.

It has probably been observed that the first is generally used by furnishers and clothing stores who have but one window at their disposal; it may be a large one, and made by those who carry a cheap and popular class of goods, and their object seems to be to show all they carry to impress the unwary passer-by with the great variety of goods at popular prices.

The second style is probably made up more than any other, and by dealers who carry a fair stock and go on the principle of showing a little of everything they have that is new.

The third style has been adapted largely by the high class dealers, putting a few goods in, one article at a time, and changing sometimes twice a week. It is also carried out by large clothing houses, who have a number of windows for the use of furnishing goods, and dressing each one solid.

It is proper to state here that while every one may have his own idea of "how to make a good window" and what constitutes, "a good window," a single rule does not apply to all dealers, and the fact that very successful merchants continue to dress their windows to suit the peculiar conditions of their business in the three styles mentioned is the most conclusive proof—Clothier and Furnisher.

A CUSTOMS SEIZURE.

WHAT may turn out to be a very important seizure was made in Montreal on Saturday, although the goods actually seized so far only amount to one case of kid gloves imported by the Montreal agent of Perrin & Co., the great glove manufacturers of Grenoble, France. The importation of Perrin's gloves has very largely increased of late years, and the fact that these goods were being sold cheaper than those of other manufacturers led to the suspicion that there might be something wrong about the importation. An examination of a case of gloves at Montreal on Saturday showed that there was something very wrong with them, as the goods in the case did not correspond at all with the invoice, being considerably undervalued, and they were accordingly seized. It is understood that a thorough investigation will be made by the Montreal customs officer who made the seizure. The gross frauds exposed by the Boyd, Ryrie and Campbell seizures last summer and the systematic undervaluation and substitution of fraudulent for genuine invoices discovered in that case opened the eyes of the customs officers at Montreal, and they have lately been keeping a sharper lookout for undervaluations.

Tea gowns, with the loose Watteau back, so comfortable, are no longer so much the rage as a tighter fitting garment with the reigning eccentricities of large sleeves and wide revers.



SPRING GOODS AND STYLES.

WHAT THE DIFFERENT WHOLESALERS SHOW THE NEWEST THINGS IN DRESS GOODS, SILKS, LACES, EMBROIDERIES, BRAIDS, ETC.

DRIGHT buying presupposes a full knowledge of everything thing that is shown on the market. This knowledge can be gained only by an accurate study of the samples of each wholesale house, but this is a task which few merchants would care to attempt. THE DRY GOODS REVIEW presents its readers with a considerable amount of information, gathered by its representatives during their visits to the wholesale houses. These are not reading notices, paid for at so much per line, but genuine pieces of information, the accuracy of which is guaranteed by THE REVIEW.

DRESS GOODS.

When the retailer scans his fashion journal with a view to determining what fabrics and colorings in dress materials will prove sellers, he would do well to bear in mind that for the coming season, first, that all wool stuffs are so cheap that cotton warps are relegated to a position of obscurity, and as single widths have passed out of existence, so is it at present with cotton warps: and wool or silk and wool materials have the entire trade.

Secondly, all fancy weaves and combination effects for the coming season are dangerous and should be bought sparingly and only in short lengths. In fact never did season open when the retailer had plainer sailing before him. Prices are in his favor. Plain fabrics or fancies of a staple nature are in vogue. The range of shades is well defined and not of that risky order that has prevailed for some seasons past. And while it may not be wise to mark goods with quite the usual profit, he can afford this, because, at the close of the season, little if any slaughtering will have to be done.

W. R. Brock & Co. show some neat black and white striped goods for spring. They are new and make very natty costumes, to be worn with black and white veilings, and black and white millinery. Wool fancies are numerous and striking, with small figures. Basket weaves of various kinds and in combinations are shown in two-tone effects. An ombre effect in a light wool fabric is very pretty. Fancy shots are shown with figures of various kinds. Fancy diagonals are prominent, especially the soleil. Some hopsacks are shown in light weights. Wool delaines have small patterns on dark grounds.

Caldecott, Burton & Spence show in the plainer goods whip cords, diagonals, jacquards, and satin-finished goods. Anything with a satiny face has been a seller with them. The leading

colors are fawns, closely followed by browns and greens: the browns running to a light golden and a madore cast. French Henrietta serges are strong and are meeting with favor, while diagonal and estamene serges are going even better than a year ago. Navys still lead in this, with browns and blacks close after. Estamene hopsackings in plain and fancy weaves have been picked up fairly well in navys, browns, and blacks. In fancy fabrics small diamond checks, and some where the checks are in contrast, are reported to be strong. Plaids are only fair, and the same may be said of shots. Silk figured goods and crocodile effects, showing a silk background with the silk of a contrasting colour to that of the wool, have had many admirers. Crepons are being delivered now for evening wear, as late deliveries are useless. Black goods of a crocodile weave are new. A Sebastopol stripe is in appearance like a Soleil, but is of a duller finish, and has not the bright satiny effect of the latter. In the cheaper lines goods of a light tweedy nature, or of a showy shot effect are numerous. Very pretty silks and wool checks are shown at a low figure. Delaines are shown in black grounds with heliotropes, lilacs, and fancy flowers, of a small, neat character. Delaines are questionable property.

John Macdonald & Co.'s leading lines in dress goods are henriettas, hopsackings, whip cords, nattes, matellatus, cheviots, mohairs, silk stripes, fancy check and floral effect delaines, alpacas, diagonals, soleils, satin cloth, canvas cloth, silk striped cantons, fancy honeycomb, Sheppard checks, lustre diagonals, spider web cloths, shot effects, crepons, nun's veiling, grenadines, and all the latest novelties in French and German dress goods.

No well-posted buyer would think of ignoring the claims of Gordon, Mackay & Co.'s dress goods department. Preparations for the coming season have been made on their usual liberal scale. Their shade card, for standard and staple cloths, such as Henriettes serges, whipcords, diagonals, Epinglines, Granites, Pointille, drap d'Aberdeen, etc., consists of 60 shades. In silk warps, Henrietta, Fayette and Endora will have the call. Other light-weight materials may, of course, owing to price, outsell them, such as Clairette, Albatross and Princetta, but when price is not an object, silk warps are good property.

Alexander & Anderson have long been well-known as a leading dress goods house, and are always up to date with the latest novelties in dress fabrics. They are showing an extensive range for the approaching season, and their exhibit embraces many smart and stylish materials. The prevailing taste seems to be for plain shades, also neat and small effects, such as

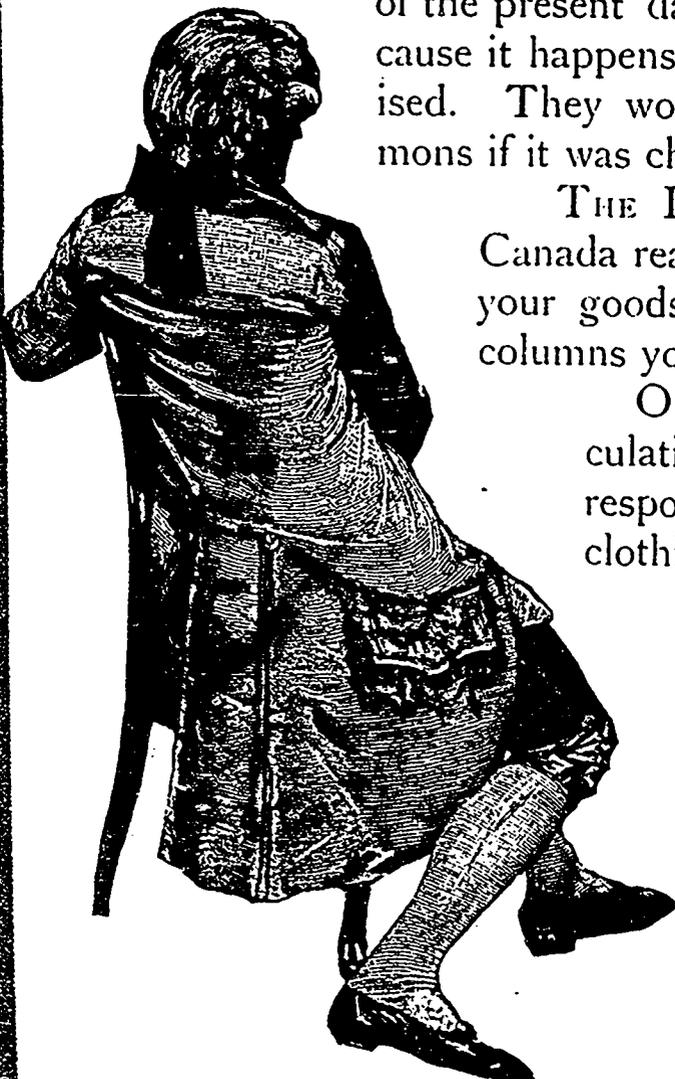
YOUR GREAT GRANDFATHERS

WE venture to claim, never heard of the word "advertise." No wonder they lived to a good old age. What a happy time they must have had in those good old days. No trouble in selling goods. No worry as to which was the best advertising medium. Wouldn't they have a time if they should suddenly drop into our midst and take it into their heads to advertise some line of dry goods, Old fashioned as they would be, still we believe they would have sense enough to pick out a medium that reached their probable buyers direct. In this enlightened age there are many who do not know enough for this. Many of the advertisers of the present day advertise anywhere and everywhere because it happens to be cheap and a large circulation promised. They would advertise at the back of a book of sermons if it was cheap.

THE DRY GOODS REVIEW is the only journal in Canada reaching monthly the people who should buy your goods, and who expect to read regularly in our columns your announcements.

Our Spring Trade Number will have a circulation of 8,000 or 10,000 among the most responsible buyers of dry goods, millinery, clothing, etc. It will penetrate to many places seldom or never visited by your travelers. The attractiveness of the issue will be enhanced by an artistically designed cover in eight colors.

As it will be a directory of representative houses, do you think you can afford to miss it? February 16th is the last day for copy, but to get choice of positions we should have copy at once. Awaiting your orders.



Crepons, Bengalines, Armures, Victorias, poplins, Jacquards, silk mixtures, whipcords, serges, Cashmeres, shot nannies, shot serges, shot diagonals, figures, fancies, and tweed effects. Magpie silk mixtures and printed French delaines, navy and black Estamenes, Cheviot serges, diagonals, and hopsackings are still going to be fashionable for boating and traveling costumes. In cotton dress materials they show a large collection of prints, sateens, Scotch zephyrs, crinkles, Organdi muslins, etc. In dress trimmings, beaded gimps and braids are to be the most popular.

SPRING WOOLENS.

Spring mantlings shown by John Macdonald & Co. comprise mainly box cloths, costume cloths and California kerseys. Tans, fawns, tabac, navys, blacks, browns and myrtles are shown. Venetians are most prominent in their spring overcoatings, in blues, drabs and fawns. In worsted suitings, blue, brown and grey mixtures predominate.

Nothing large nor gaudy is desired by the trade, if one is to judge by W. R. Brock & Co.'s stock of woolens. In every class of materials they show only small, neat effects. Most of their goods are shown this year in six-quarter widths, as this is the most economical width for cutting loose-backed and long-tailed coats. Bluish shades prevail, in blue-greys, blue-browns, etc. Cheviot finished goods are taking, and hop-sack patterns find many admirers. For overcoatings the venetians hold the lead. A specialty they are now showing for suitings and overcoatings is a worsted in a cheviot effect as well as in a close finish. This fabric has a brilliant thread running through it. This thread is the product of the Brazilian spider, and makes a more brilliant effect than either a silk or mohair thread.

Gordon, Mackay & Co. are showing a choice range in Scotch suitings in those tasteful nondescript shades so much spoken of by the makers of fashions for high-class merchant tailors. Their range of worsted is select and choice. Advance orders have been most satisfactory, necessitating repeats of several ranges of special merit. Mr. O'Hara's values in black worsteds are known and appreciated through the trade.

MEN'S FURNISHINGS.

Very little new is seen in negligee shirts beyond a change in patterns. Basket cloths, silk stripes and sateens in blacks and colors are shown by Wyld, Grasett & Darling. The Columbia is a new open-front, colored shirt, with a square instead of a pointed bosom, to be worn with a white collar. In fact, few colored collars will be worn this season. Regatta shirts will run again, with open fronts always. Fine stripes, checks and spots are all shown. Colored fronts on white bodies are less in favor this year. This house shows an excellent range of summer vests. This year's samples have but five buttons instead of six, and nearly all have collars. Cotton and linen have displaced cashmere to a great extent, because they laundry better. Cashmere puckers when united with silk, as the cashmere shrinks and the silk does not. The patterns are varieties of basket patterns, plain or in combination with stripes and cheques. Basket effects in tan shades is a new feature, doubtless in sympathy with tan shoes and hose. Wyld, Grasett & Darling have a huge range of lustres, coats and vests in black, grey and fawn. Silk-aline is also leading. A new line is shown by this house in the shape of unlined summer coats and trousers in hopsack, grampian, and English homespun tweeds. These will displace the fine flannel suits worn last summer.

The flowing end tie predominates in John Macdonald & Co.'s collection for spring. This originated in England and

promises to stay for a while. The graduated derby is an American fad, and its favor will not be so lasting. They are preparing to sell huge quantities of the staple styles, which the dealers will still find in general demand. Colors are quiet and patterns neat in all lines.

Gordon, Mackay & Co. have organized, under competent supervision, a special department for men's neckwear; and an inspection of their range is certainly in the interests of every retailer of these goods. They point they lay stress on are correctness of styles, superiority of workmanship and finish, and, lastly, price. They buy their tie silks from the manufacturer, have them made up to their own shapes. Small knots, large apron, Tecks, and graduated four-in-hands are the novelties, but the bulk of business will fall on standard shapes, 2 3/4 inch four-in-hands and good-sized knots with spread ends.

E. & S. Currie, neckwear manufacturers, of Bay street, are showing small Teck scarfs, small head with large aprons; 2 1/2 inch four-in-hands are still going, with blacks leading. They will soon show plain and figured piques, and these will, undoubtedly, have a big run for summer wear.

PRINTS AND STAPLES.

John Macdonald & Co. claim that their staples for the spring season's trade have been purchased with the greatest care and skilfulness. That buying for cash and doing a large volume of business enables them to show better value than they could do under any other circumstances. They state that the best proof they have of the value and saleableness of their goods is the number of orders they have received through their travelers for the spring trade. Notwithstanding the fact of having sold large quantities from sample, the success of their selections will be more apparent to those of the trade visiting their warehouses, than it can be by selecting from samples, as their goods have a better appearance in the piece than in sample. Prints are shown in light and dark fancies, linen, ombre, medium and Loie Fuller effects; pongee and seersucker effects; light, dark red, cream and dark grounds; blacks, greys, plates, pads, lilacs, madders, reversibles, mournings, and regattas; also German delaines, chambrays, crinkles, sateens, and ginghams.

Gordon, Mackay & Co. have this season adopted a new brand for their prints "Defiance." They report spring sales as highly satisfactory, as many as six repeats having been found necessary on some ranges. It is impossible to imagine anything more sumptuously pretty than some of their delaine effects. The identical appearance of the highest class French delaine is obtained, and this is a wash material that can be retailed at 12 1/2 cents.

W. R. Brock & Co. expect their different stocks to be almost complete by the end of January, and, judging by travelers' orders already received and expressions from many customers, look for good business. They are in possession of many lines which are confined to them for the Dominion, and show as well very special values in others, owing to the advantageous terms on which they are able to purchase. Altogether they claim for the coming season to be in the best possible position to meet all competitors. On the first floor one is particularly struck with the display of prints, and notes especially lines which could be retailed at 10 and 12 1/2 c., giving the purchaser a good margin of profit. This has been a special object in the department, as these prices are popular to the consumer. Heretofore the complaint has been general with the retailer that the profit has been too small. Also on the same floor are to be seen among

Joselin & Parkes

16 Melinda Street, TORONTO

Manufacturers' Agents

.. AND ..

Commission Merchants

TO THE TRADE:

❖ **H**AVING determined to extend our *field* of operations and meet the *growing wants* of the *trade* by bringing the *Retail buyer* into *closer touch* with the *manufacturer*, we have much pleasure in making the following *Special Announcement*:

We have completed arrangements to handle all the *mill ends* and *Job Lines* of about **25** Canadian Knitted Woollen and Blanket Mills. *Samples* will be willingly forwarded on *approbation*, of any lines we handle.

We are special agents for Ten Canadian and American Wool and Union Carpet Mills. Prices ranging from 24 cts. to \$1.25 per yard.

WE ARE ALSO THE CANADIAN REPRESENTATIVES OF
THE FOLLOWING FOREIGN MANUFACTURERS

The County Down Flax Spinning and Weaving Co.
Belfast, Linen Manufacturers.
Lang & Co., Glasgow, Art Muslin and Lace Curtains
Wm. O. Hanlon & Co., Manchester Goods
C. & J. Robertson, Glasgow, Lace Curtains
N. E. Brals, Montreal, Men's Shirts and Ladies' White Wear
And the world famous
Kuehnert, Wachler & Neldner, German Hosiery.

JOSELIN & PARKES

16 Melinda St., TORONTO

other goods a large variety of novelties in dress muslins, cotton crepons, flannelettes, zephyrs, gingham, cretonnes, plush draperies and linens in endless variety.

Gordon, Mackay & Co. report lace insertions as being in fair demand, either straight or in serpentine or wavy effects. These are in the heavier makes of lace. Point d'Ireland in new designs by Nottingham makers are marvels of cheapness, and are shown in cream, ecru and fast black. A novelty in Valenciennes is "Frow Frow," the design being so arranged as to permit of the insertion of a narrow ribbon. The effect is pleasing and striking.

LACES, VEILINGS AND EMBROIDERIES.

Veilings will be shown in blacks and whites. See special article on another page.

In laces, the Pointe D'Ireande is again the front in mediums. It is shown by Wyld, Grasett & Darling in both cotton and silk, and in cream, two-tone and black. Some excellent patterns are shown in white cotton Valenciennes. Their cotton and linen torchons and their orientals are good lines. They show a large range of frillings, the latest things being chiffons, silver lights, hypatia, ostrich, and especially combinations of these.

W. R. Brock & Co. show frillings in white and cream, and in very pretty combinations, which are put up with assorted colors in a box, thus giving a small merchant a good assortment without a heavy stock. They show in embroideries a large assortment of cambric, Swiss and Nainsook effects in edgings, insertions, flouncings, all-overs, etc. They have also some joblines.

Caldecott, Burton & Spence show a nice range of embroideries in cambric, nainsook and clear muslins. Cartoon embroidery is also shown in a long range with new designs and

decreased prices. They are preparing for very early deliveries in embroideries, as February is always the best month for retailing these goods. Ladies buy early in order to make up their spring underwear before the leisure evenings of the winter months have gone.

RIBBONS, BRAIDS AND TRIMMINGS.

S. F. McKinnon & Co.'s assortment for spring contains the newest makes and designs, including double-faced satins, silk failles, gros grains, silk moires, Ottoman cords, many unique patterns in fancy moire effects, also all shades in narrow moires and satins, which promise to be very popular for spring. Among the new shades are Reine, Pygmalion, Sumatra, Van Dyck, Siam and Melilla.

Wyld, Grasett & Darling show a full stock of the narrow numbers of ribbon velvet. These will, undoubtedly be used for special trimmings on the revers of ladies' dresses. They also show baby ribbons in the leading shades of satin and silk, and a full stock of staple ribbons.

John Macdonald & Co. have a huge stock of braids, including straight and wave military, in all widths. Those who should know, claim that nearly 25 per cent. more braids will be used this season than last, and buyers have bought with this in view. If such turns out to be the case, braids will disappear next fall, and will not return for a few years. This firm shows them in blacks, browns and navys.

W. R. Brock & Co. show velvet ribbons in Nos. 6 to 200, as well as a full assortment of baby and staple ribbons. They show braids in the leading colors, including seals and black-and-white mixtures.

John Macdonald & Co. report that the most popular laces for spring trade are Irish point, Chantilly, and Oriental, that the

prevailing colors this season in veilings are browns, black, and creams, while jackdaw and magpie veilings are also having a good demand; and that fawns, browns, drabs, and greens are the most fashionable colors, and are shown in great variety of shades in ribbons, silks, dress goods, and dress trimmings. The newest shades in fawns are pongee, chamois, gazelle, papyrus, cocoa, mastic, and chocolate. In greys silver, lead, coal, granite, aluminum, and platinum. In drabs tweed, quaker, stone, livery and mode. In browns moth, russet, leather, amber, Havana, gold, Austral. In greens moss, cigale, charbiouse, forest, and grasshopper. Navy blue and baby blue are also very popular shades. There are also very pretty shades in pink being shown, rose, hyzance, fraise, framboise, and green. The most popular shades in gold are manilla, poppy, manden, and dandelion.

FUR NEWS.

THE retail dealers in fur and clothing in Winnipeg have a grievance, and one which they intend to lay before the city council in the form of a petition, and ask that some action be taken in the matter. The whole trouble is caused by eastern merchants who have during the past few years been making Winnipeg a slaughter market for their surplus stock. A well-known merchant on Main street told a Free Press reporter recently, that one firm alone, whose headquarters are in Montreal, disposed of over \$30,000 worth of goods last fall by auction, and that with but very few exceptions, all the articles sold were of a very inferior quality, in many cases being only shoddy. Furs which were practically worthless were sold at prices much below the ordinary retail price, but they have since been proven to be dear at any figure, as they hardly stood one winter's wear, and fell to pieces after they had been in use only a few months. The merchant in question cited one particular case in which a customer of his purchased a sealskin cap for \$7, but before the winter was over he was compelled to buy another cap, as the first one literally fell to pieces. And this, the merchant contended, has been the experience of almost every person who bought articles. "Now, what we want," continued the gentleman, "is that the city should put some restrictions on this class of dealers. Since the change in the system of taxation one's taxes have been materially increased, my own, for instance, jumping from \$49 to \$118, and we consider that the city should protect us from these "fly-by-night" traders, who do not contribute a cent to the city exchequer. It is a well known fact that the only time a profitable business is done is between certain dates, as a rule, and it is just this time when these merchants flood the Winnipeg market with a worthless stock of moth-eaten and shoddy goods, taking out good money from the province and leaving nothing behind in return, and if there is any way of doing away with this evil we don't intend to stand it any longer than is absolutely necessary, and we will urge on the council the necessity of taking steps at once, as this is about the time of year we can look for the injustice to be perpetrated."

The official statement of the catch of the British Columbia's sealing fleet for the season just closed has been presented and shows that, with 54 vessels employed—52 from Victoria and 2 from Vancouver—a catch of 69,741 skins has been secured, this total being the largest in the history of the industry. The 54 vessels have given employment to 806 white men and 432 native hunters, utilizing 256 hunting boats and

204 canoes. There have been no losses by wreck or seizure, and every vessel of the fleet is kept back in harbor with the exception of the schooner "Maud S.," now in Yokohama, where she will winter, and the steam schooner "Warlock," which was dispossessed of her papers at Petropaulovsky in August, being given a provisional receipt entitling her to their return at Yokohama, where she was ordered to report. The "Warlock's" hunters did not get a skin; the "Maud S." is credited with 986 for the season. The grand total of 69,741 is thus made up:

	B. C. Coast.	Japan Coast.	Russian Siberia.	Total.
Catch of vessels	26,878	20,197	11,955	69,040
Indian catch (canoe)	2,083	66	2,149
	28,961	20,263	11,955	69,741

C. M. Lampson & Co. of London are advertising the following goods for the January sales: 220,000 raccoon; 1,500,000 muskrat, 200,000 skunk, 105,000 opossum, 175,000 mink, 10,000 red fox, 5,300 grey fox, 5,000 white fox, 16,500 Japan fox, 14,000 beaver, 6,000 bear, 36,000 marten, 1,000 Russian sable, 5,000 lynx, 3,400 wolf, 1,600 wild cat, 7,000 house cat, 1,100 badger, 2,800 dry hair seal, 550,000 Australian opossum, 50,000 wallaby, 5,000 kangaroo, 20,000 wombat, 32,000 nutria, 3,500 Thibet lamb, 100 Thibet lamb, crosses.

At the sealskin sales which will take place in London, January 15, the Hudson Bay Co. will offer 12,000 Northwest Coast; C. M. Lampson & Co., 11,500 Northwest Coast and 1,200 Ounalaska; Culverwell, Brooks & Co., 2,200 Northwest Coast, and Goad, Rigg & Co., 2,000 Lobos Island.

Mr. Tingle, agent of the North American Commercial Company at the seal islands, reports that during the past season poachers captured 90,000 sealskins, and in doing so destroyed, without securing them, 500,000 seals. The Commercial Company took last year all they were allowed by their contract—7,500—but these were slaughtered at the rookeries. For twenty years the Alaska Commercial Company killed 100,000 seals annually without any great diminution in the seal herd, but for the past three years poachers have infested the waters around the Pribilof islands, destroying (according to Mr. Tingle) five times as many seals as they have captured.

STOLEN WIT.

"There goes Peterby's wife. He's a fellow I played poker with the other night."

"She looks pretty well dressed."

"She ought to be. She's got on my last week's salary."

"My, dear, don't you intend to invite Mr. and Mrs. Green to your party?"

"Certainly not."

"Why not? They are good friends of ours, and will feel hurt."

"I can't help it if they are hurt. I am going to invite Mr. and Mrs. Brown."

"Well, why can't you invite the Greens as well?"

"You shock me with your bad taste. Brown and Green in my parlor together! Never! Why, I wouldn't be a bit surprised to have you asking me next to wear blue and yellow. Have you no idea of harmony whatever?"

"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."

SPRING MILLINERY

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Our travelers are meeting with marked success this month. Thanks to the trade in general for their appreciation of our efforts.

We have endeavored to place before them, the finest range of **New Spring Millinery Goods** to be seen in this line anywhere! Carefully selected, saleable goods. No stickers.

We beg to direct special attention to our line of **Ostrich Tips** and **Mounts**, best value we have ever shown; everyone who sees them, buys. Also **Flowers, Roses, Violets, etc.**, plain and fancy **Ribbons, Leg-horns, Straw Hats, Plaques, etc.**

In **Laces** we cannot be beaten for style, beauty and value. **Silk** and **Cotton Laces** for both **Dress** and **Millinery** purposes.

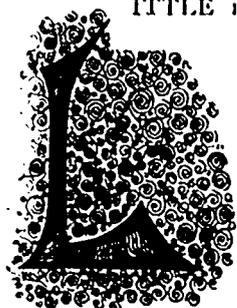


REID, TAYLOR & BAYNE

9 & 11 WELLINGTON STREET EAST, TORONTO.

210 to 214 ST. JAMES STREET, MONTREAL.

A FLOWER SEASON.



LITTLE news of the spring millinery styles is yet to hand, with the exception of the fact that this will be a flower season. Flowers have been a prominent feature of winter trimmings, and small effects are expected to run for spring and larger effects for summer. Roses, orchids, lily of the valley, pinks and chrysanthemums will be among the leading varieties of these brilliant imitations of nature.

With regard to this matter, S. F. McKinnon & Co. say in their annual spring circular: "We believe that flowers will again lead as a hat beautifier. Our showing in this class for the coming spring is perhaps the most extensive ever shown by any house in Canada, and, if possible, more true to nature than ever. Conspicuous in our collection are roses, rose trails, violets, pansies, heliotrope, lilacs, forget-me-nots, lily of the valley, poppies, cowslips, daisies, buttercups, heather and wheat in piquets, mounts, trails, crowns and bands, etc., also black flowers in silk, silk and jet mixtures, crepe, silk and crepe, and black an white."

According to the Millinery Trade Review, the New York trade expect flowers to have a leading place in ornaments. Glittering decorations, such as beads, spangles, tinsel and metallic galloons, will also be much used. Rhinestones and jet pompons will appear. Black velvets will be good for spring trimmings, to be followed by fluffy crepes for summer wear. In ribbons, double-faced satins, grosgrains and satins, seem to have the best prospects.

NEW YORK INDICATIONS.

The New York Dry Goods Economist says: Plateaux are shown in abundance. They are a great improvement on those shown in the domestic market of last year. Most have the centres of fine plaits and fancy braids at the edge, but some are of all fancy braid: all are soft and pliable, and seem less brittle than formerly, which is a great consideration. Many show two tones of one colour, or two distinct colors, as in the felt plateaux of this season. There is also a revival of the boat-shaped hat: if this takes with the trade, long feathers must also go, for nothing else will trim them. A great many of the models are in ecru, and ecru and black, and are very pretty. Though samples, and, so far, orders, show soft and neutral colors, there is no lack of color in the braids, and they are good, clear and soft, showing an absence of those brilliant crude tints that offended correct taste in so much of the millinery of last spring. There are a great variety of turbans, all good shapes, though very few show enough depth of crown for the lady who wears her hair on the top of her head; but this can be remedied by raising the crown with a piece of buckram or willow. The turbans are of the Spanish order; much more becoming than the close brim to most people. A few are in Milan, but most models are shown in course plaits. The braids and plaits are very pretty indeed. Many are interwoven with metal threads, which has a very pretty effect. Amours with gold, silver or bronze, in all colors, are among the prettiest. The chip braids are very much more in use than ever before, their lightness being a great attraction. A wide brim hat with small crown was in alternate rows of dull green and black armour, orders being taken on a range of colors. Another smaller shape was in brown and cream, the brown

having a thread of gold interwoven. Fine Panama hats bid fair to run a tilt with Leghorns. They are shown in lovely shapes and very pure colorings. Another pretty little hat has a pointed crown, medium wide brim, turned up jauntily on one side; this is made of amour chip in two patterns of braid, the one the close, fine plait of last season, the alternate rows of an open pattern. This is very effective and pretty.

A TRI-CORNERED SHAPL.

Felt of any color will answer for this youthful shape (Fig. 1) which has a point in front and two toward the back, none of them being very pointed. A black binding finishes the edge



Fig. 1.

and the simple trimming is a band of black moire or gros grain ribbon, with a bow on the left side and two broad quills that may be plain, speckled or shaded. Such a hat is to be recommended for general wear, shopping, travelling, etc.

SPRING VEILINGS.

The accompanying illustration (Fig. 2) represents a veiling that comes in 12, 14 and 27 inch widths. This style comes on



Fig. 2.

Malines, Alencon and Brussels ground and is shown in all spring colorings.

To correspond with the black and white toilettes which will be worn during the spring and summer months, black veils with white spots and white veils with black spots will be much in

Knox, Morgan & Co.

WHOLESALE DRY GOODS IMPORTERS HAMILTON, CANADA.

SPRING LEADERS.

**Dress Goods
and Prints.**

Travelers' Orders carefully filled and promptly shipped but Letter Orders have always precedence.

WE SOLICIT CORRESPONDENCE.

Having no carried over Goods our Samples are entirely new. In *High Priced Goods FRENCH NOVELTIES* are particularly attractive, and show excellent taste in fabrics and colorings. Costume lengths cut.

In *Medium Priced Dress Goods* we are equally well supplied and cater for the entire wants of the best General Stores.

Print Sales have been quite satisfactory, shewing our selection one of the best offering.

10th January, 1894.

See Samples in Travelers' Hands or write for them.

Wyld, Grasett & Darling

We are opening up large shipments of

New Prints
Sateens
Cretonnes, Etc.

And are making every effort to execute our orders with utmost possible despatch and care.

We have many special lines which will interest the trade in

Dress Goods, Silks, Etc.

Just being passed into stock

See our Travelers' Samples now on the road.

WYLD, GRASETT & DARLING
TORONTO.

Alexander & Anderson

TORONTO

We are now busy receiving and getting ready *Our New Patterns for Spring*, and our travelers will be on their respective routes on or about the *1st of January*, with a splendid range of new Spring samples, to which we desire to direct the attention of the trade. Our Dress Goods will be found specially attractive.

Capes and Jackets

Our new creations for Spring will be in the hands of our special Mantle travelers in a few days.

.. Please Examine Our Collection ..

vogue. These are shown in single and double widths on Tuxedo, Maline, fish net, and novelty grounds, with differently spaced chenille spots.

Wyld, Grasett & Darling show the latest novelties in this class of goods; they are called the Magpie and the Jackdaw. The former is a veiling with black spots on a white ground, and the latter has white spots on a black ground. These will be taken by the best trade. Silk mechlins in cream, white and black are also shown, as well as a full range of the staple veilings.

Figure No. 3 shows a veiling popular in New York and also in Canada. The edging is a different color from the net.



Fig. 3.

W. R. Brock & Co. show veilings in the Magpie, Jackdaw, plain black, chenille spots and other leaders. They have a nice range.

Gordon, Mackay & Co. report that their veiling department is a growing one, and have given it greater prominence this season. They have no hesitation in naming black as the leader, with a combination of black and white a good second. Black grounds with white spots or white borders, either of satin or of Duchesse lace are good. Colors will be worn to some extent, but only in staple shades, such as white, cream, navy, dark and light brown, etc.

Reid, Taylor & Bayne will show an excellent range of veilings, including some special values. They have paid special attention to this class of goods for spring. Black and white combinations, and chenille spots are shown abundantly, the latter in some beautiful shades.

PLATEAUX AND OSTRICH GOODS.

Reid, Taylor & Bayne will show a full range of plateaux for the coming season as they promise to be stronger than last fall even. They have many different designs, and will be able to meet all demands from even the most fastidious buyers. They will also have an excellent stock of laces, which will include all the spring novelties. They expect that ostrich tips and plumes will be a huge feature in the spring trade. Although their travelers have been out but two weeks, they have taken more orders for these goods than have often been taken in whole seasons previously. They claim to have some very fine values.

Their large warehouse on Wellington St., Toronto, has been renovated. A most handsome ceiling has been put in for the ground flat and the walls freshly painted and decorated, until the whole building is resplendent with delicate color-designing.

NEW YORK FASHIONS.

FURS-- the elegant and costly sable, the soft and beautiful mink, the imperial ermine -- is the latest fancy of the fickle dame we call Fashion. This is probably owing (says December Toilettes) to the very general Russian fetes which have created such an excitement in Paris; and, for bleak December, we will not ignore the dictates of our Parisian friends. And with the Russians comes the Russian blouse again, which was such a decided favorite last year, edged and trimmed with fur in every conceivable fashion. Bands of this valuable trimming have already appeared on bonnets and wraps and gowns; and, of course, these must match as a general thing, although it is nothing unusual to see two different kinds of fur upon the same garment, one dark and one light. Even the elegant gold-brocaded velvet and satin ball room wraps are lined and edged with ermine, if possible, although there is a tendency to use jet-black fur, even upon delicate garments. Fur capes and cloaks, half length, and to the edge of the dress skirt, are displayed, to tempt the passers by. This is decidedly a fur season.

Among the wraps the newest is the "clerical" cloak, which hangs loosely from the neck, like a cardinal gown, about the length of a deep sacque. The sleeves are large and long, falling quite low like the "angel" sleeves, but without the points. These cloaks are somewhat like the old-fashioned "cardinal," which was in sacque form covered with a deep cape. I am sure that many who shivered in the open cloaks without sleeves last winter, graceful as they were, will be glad to know that something warmer is coming.

Aside from this there is nothing new in wraps -- the deep capes, either of velvet, cloth, or fur, and the simple jacket with wide-spread revers, with or without a vest -- are the prevailing styles. It is quite the fashion now to cut the skirt of the coat separate from the bodice and sew it on so that it hangs in full plaits, although there are no gathers where they are joined. Velvet is much used for making capes, coats, and jackets with fur or feather trimming. The jacket-basque has a notched collar above a rippled revers, and below this is a double-breasted buttoning. The sleeves are very large, with plaits at the top, which give them great fulness, and the skirt is wide. This may be made in a great variety of fabrics, and is pretty in satin with velvet skirt. A narrow border of fur trims both very effectively.

Jet, in all novel designs, was never more used than at present, and with it is often intermingled white beads in stars and serpentine effects.

The attempt to introduce double skirts is not very successful as yet, as they detract from the graceful effect of those which have pleased our eyes during the last few years. One of the prettiest seen was made with a long point in front, cut a little higher on the sides and descending in two long points almost to the bottom of the lower skirt in the back.

Another was similarly made, but only extending midway from the waist to the feet. A third variety is the short panier confined to the hips. Often three, and even four, kinds of material are found in one costume, but the tints, while deep and rich, are not so crude as many of those recently observed.

Fashion is not yet tired of the Eton and Bolero effects, and we see them carried out in combination with revers. One of the prettiest styles of arranging trimmings is in a circular form around the neck, one row succeeding another until the shoulders are reached, where the universal epaulette in some form or another joins it.

OUR CORRESPONDENCE.

THE increasing interest taken in what THE REVIEW has to say on commercial topics is shown by the correspondence which is monthly found in its columns. This issue contains two excellent letters on Insolvency, and some original suggestions are made, which are worth considering, even if the reader cannot see exactly as the writers do. Another letter on Division Court Fees is also worthy of consideration, and is written by a merchant who has made a wonderful success of retailing.

THE REVIEW is pleased to see that retailers are sufficient alive to advocate what seems best in the interest of the trade, and will do all in its power to effect such reforms as retailers indicate would redound to their benefit.

MR. HENEKER'S VIEWS.

MR. H. W. HENEKER, president of the Paton Woolen Mills Co. of Sherbrooke, and son-in-law of the late Sir John Abbott, was recently asked if the woolen manufacturers could get along with less tariff protection than they now enjoyed. He said: "No, the outlook for the woolen trade of Canada is very gloomy as it is. Our company has not paid a dividend for three years, although we have managed to keep the mills going, and have not reduced the wages of our employees. Our market is limited to Canada, and as wool is free now, the Government cannot help us by abolishing the duties on raw materials. In view of the reductions in the cost of English and German woolen clothes, we could not stand a reduction of the tariff, and the closing of our mills would be a sad thing for Sherbrooke and the eastern townships."

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

PRIESTLEY'S

"The Highest Class of Black
Dress Fabrics."

FOR "GENTLEWOMEN."
(Regd.)

DRESS FABRICS.

*No Mourning Department can be Complete without an assortment
of the above well-known Goods.*

Trade Mark
•••

"THE VARNISHED BOARD."

On which every piece is rolled at the Mills.

S. Greenshields, Son & Co.

Sole Selling Agents for Canada, MONTREAL.

Puritan Pins ARE PERFECT

Have You Got Them? Your customers will want them and to the first thousand retailers writing to us we offer **remarkable inducements**. If you secure the sale of these Pins for your town you will be fortunate, and your smallwares sales will exceed your most sanguine expectations. The offer we make is **astoundingly liberal**; as an advertising idea it is effective and practical, **costs you absolutely nothing** and will attract customers to your store and retain them. Write us at once for particulars. Letters take precedence as received.

GORDON, MACKAY & CO. *Cor. Front and Bay Streets* **Toronto**

BUSINESS CHANGES, FIRES, ETC.

HARRY ED. JAMIESON and Frank E. Phillips (The Montreal Dress Stay Co.) have assigned at the instance of Dame K. McNeill et al (The Eastern Townships Corset Co.) Liabilities, \$1,587.49.

J. James, merchant tailor, Niagara Falls, was burnt out on the 29th ult. His loss was about \$2,000, partly covered by insurance.

George Brasher's dry goods store and Wood's fancy goods store, Tilsonburg, Ont., were badly damaged by fire on the 17th ult. Loss was heavy.

The dry goods stock of J. E. Alston at Hamilton was sold at 70 cents, and the fancy goods stock of Lucy Hooper, of London, at the same price.

Fire in Cow Bay, Cape Breton, on 29th ult., destroyed the Co-operative store and the house adjoining. The loss is about \$18,000; insurance, \$10,000.

The stock of Sutherland Bros., general merchants, of Newmarket, was sold to Danforth Roche at 51 cents on the dollar. The stock amounted to \$5,882 in value.

Coyne & Co., dry goods merchants, Ingersoll, with \$25,000 liabilities and \$20,000 estimated assets, have assigned to Mr. Geo. Heyes, of London, and the stock has been sold.

Several thousand dollars' damage was done to the stock of J. Gilbert, furrier, 15 Sparks street, Ottawa, by fire on the 2nd inst. The fire was caused by an explosion of coal gas in a stove.

McLean & Co., Windsor, Ont., sustained \$10,000 damages to their dry goods stock on the 30th ult. Fire was the cause. It started in the premises of the Celluloid Cuff and Collar Co., who lost \$500.

The estate of A. R. MacKinlay, the Toronto Window Shade Manufacturer, pays a first dividend of \$5,511, or 12 1-2 per cent. Another and final dividend will be paid when the book debts are collected.

Daniel & Boyd, wholesale dry goods dealers, St. John, N.B., have suspended payment. The liabilities will be large, Old country houses being the principal sufferers. The late Lieut. Gov. Boyd was formerly managing director of the firm. The

business is to be put into liquidation and wound up. The clerks received notice that their services would not be required after the first of the year. The millinery department has been purchased by Messrs. Leblanc & Skinner, who took possession on January 1.

Albert Jette's furniture, cloak and carpet warehouse, 1243 Ontario street, Montreal, was damaged by fire on the last day of 1893. The loss on the stock will be about \$8,000, partially covered by insurance. Damage to building \$2,000.

J. N. Poupart, dry goods, Montreal, has made an assignment. The firm consisted of Poupart, Desrouselle & Corbeil. The firm failed in February, 1892, with liabilities of \$16,000, and arranged with the creditors at the rate of 60 cents on the dollar.

Louis Napoleon Dagenais, a Montreal tailor, has assigned at the demand of Mark Fisher, Sons & Co., with liabilities of about \$18,000. The principal creditors are: MacDougall, Barrett & Co., \$1,374; M. Fisher, Sons & Co., \$1,279; James MacDougall & Co., \$1,173; Gault Bros. & Co., \$1,161; R. Kornmaier & Co., \$1,039; Dame M. L. Dusault, \$3,000.

Mr. James L. Armson, of Woodstock, has assigned, his liabilities being in the neighborhood of \$25,000. Mr. Armson was until about a year ago a partner in the firm of Armson & Stone, Toronto, now H. A. Stone & Co. Mr. Armson's trouble in Woodstock was caused by his putting nearly all his capital in a building and not leaving enough for the carrying on of his business.

W. J. Somerville, dry goods, Queen street west, Toronto, assigned to Mr. J. W. Lawrence, of John Macdonald & Co., for the benefit of his creditors. The firm's assets are not yet definitely known, as stock-taking is in progress, but the liabilities are about \$15,000. A year ago Mr. Somerville enlarged his premises, but the present wave of depression has forced him to succumb.

The St. John creditors of George H. McKay, dry goods, who assigned to his bookkeeper and brother-in-law with liabilities of nearly \$40,000, applied to Judge Palmer on the 10th inst., and had H. H. McLean appointed receiver. Mr. McLean has taken charge, and the trustees must show cause why they should not be removed. They were selling goods every day, and at the

There are Lines

No House in the trade attempts to compete with us in. Do we lose money on them? Not likely. We buy them well and are satisfied with a small profit and large turnover. We do not talk at random. We give numbers and prices and ask you to test the truth of our statement by writing for samples and comparing with your stock. If the comparison is unfavorable to us pay no attention to our future advertisements, but in the interests of your business do not fail to get the samples and compare them.



Gordon, Mackay & Co.

GORDON,

same time asking tenders for stock. The chief Montreal creditors are: Thoutet, Fitzgibbon & Co., \$2,422; Thibaudeau Bros., \$2,074; McMaster & Co., \$1,894; S. Green shields & Co., \$1,057; Thomas May & Co., \$525; Perrin Bros., \$491; H. H. Wolfe & Co., \$620; Hodgson, Sumner & Co., \$369; H. A. Nelson & Co., \$165; McCabe, Robertson & Co., \$105; Hutchinson, Lyman & Nisbet, \$116; and Emil Pevry, Thomas & Co., Belding, Paul & Co., Canada Colored Cotton Co., T. H. Carter, John McGillivray, each less than \$100; P. Garneau & Sons, Quebec, are down for \$688; Reid, Taylor & Bayne, \$329, and S. I. McKinnon and others, of Toronto, for small sums. St. John wholesale men are down for \$10,000, and the newspapers for about \$2,000. The assets are said to be \$25,000, with prospects for the creditors not very bright. Some \$3,000 was taken in during Christmas week, and the creditors are not certain where it has gone.

R. Grant & Co., tailors, New Glasgow, N.S., have assigned. A. E. McMillan & Co., tailors, Antigonish, N.S., have assigned. J. Henderson, furnishings, Kalso, B.C., has sold out to W. J. Parkham.

Miss N. Vaneau, millinery, Knowlton, Que., has sold out to A. M. Cameron & Co.

H. Prefontaine & Co., dry goods, Sherbrooke, have offered 50 cents on the dollar cash.

The stock of A. Ross, tailor, Winnipeg, has been sold to Mrs. Ross at 46 cents on the dollar.

J. S. Laughton & Co., merchant tailors, Brandon, Man., have dissolved, and J. R. Strome continues.

S. A. Ripstein, dry goods, Winnipeg, has been burnt out. Loss reported at \$12,000; insurance, \$5,000.

The estate of Isabella Ogilvie, Dartmouth, N.S., is advertising their stock of dry goods and millinery for sale.

The T. A. Mara Co., dry goods, London, Ont., has been dissolved, and the business will be entirely controlled by T. E. Mara.

Geo. Tibbetts, tailor, Kingston, N.S., has removed to Canning; and Miller & Crawford, dry goods, Yarmouth, have dissolved.

A new company, under the authorized capital of \$200,000, and with an issued one of \$50,000, has been formed at Victoria to take over the well-known business at Stanley House in that

city. The first directors are Messrs. Macaulay, Child Aspland, R. Cassidy and Bainbridge. Mr. Hampson, the former proprietor, is acting as managing director of this reorganized dry goods concern.

Samuel Graham, men's furnishings, Halifax, N.S., has assigned. So has R. H. B. Tennant, furnisher, St. John, N.B.

James Morgan & Colin D. Morgan have been registered proprietors of the dry goods business of Henry Morgan & Co., Montreal.

William Agnew and Allan Brown have been registered proprietors of the business of William Agnew & Co., wholesale dry goods, Montreal.

Isidore Thibaudeau & Co., who assigned recently, have dissolved, after compromising at 40 cent. Olivier Thibaudeau continues under the old style.

Victor Gauthier's dry goods stock, Montreal, is advertised to be sold on the 18th, that of J. N. Poupart was sold at 63½ cents to Archambault & Frere.

Brunton Bros., dry goods, Newmarket, Ont., desire to sell their business; so do E. H. Sheffield, dry goods, Walkerton, and H. A. Sippel, tailor, Preston.

The millinery stock of M. Wright, Montreal, has been sold at 31 cents on the dollar to George Morris, and the general stock of A. E. Hall & Co., Grenville, at 52½ cents.

Carscaden, Peck & Co., wholesale clothing, Winnipeg, Man., dissolved on Dec. 31st; J. D. Carscadden retires, and Warren Peck and A. B. Bethune continue, under the style of John W. Peck & Co.

Ontario assignments: Shera & Co., dry goods, Port Arthur; J. R. Johnson, tailor, Chatham; Thos. Beeson, tailor, Ottawa; Charlebois & Ciappy, tailors, Ottawa; James S. Collins, men's furnishings, Simcoe; T. W. Taft, tailor, Tweed; Stewart & Co., men's furnishings, Guelph; H. A. Sippel, tailor, Preston; Sutherland & Hall, tailors and furnishers, Cobourg.

Quebec assignments: Geo. Labelle, dry goods, Montreal; E. Lepage & Co., fancy dry goods, Montreal; M. Lightstone & Co., manufacturers of hats and caps, Montreal; E. B. Cooke & Co., kid gloves, Montreal; Huber & Comptois, hatters and furriers, Montreal; Montreal Dress Stay Co.; Jas. Tremblay, furnishings, Ste. Cunegonde; Royal Waterproof Co., Montreal.

Here Are a Few of Them

Read this

No. 1350, 46 in. Black Cashmere, 18½ cts.	No. 105, Reversible Plush (heavy) 15cts.
No. 130, all wool " " 30 "	No. J G, 66 inch Loom Damask, 37½ cts.
No. 135, " " " 37½ "	No. P1391, 54 inch Venetian Worsted, \$1.25.
No. B X, 42 in. Victoria Lawn, 8½ "	No. 796, 54 inch " " \$2.00.
No. D, 42 in. " " 10 "	No. P1202, 54 inch Fancy Worsted, 8 shades, \$1.50.
No. 111, 35 in. Grey Cotton, 5¾ "	No. 30, French Elastic Canvas, 8½ cents.
No. HM145, 35 in. Fine Cambric, 8 "	No. 40, " " " 10 "

MACKAY & CO., *Cor. Front and Bay Streets,* Toronto

BUYERS AND TRADE PAPERS.

BUYERS have become regular and interested readers of trade journals. There was a time when they gave them only a superficial attention, says *Frabrics*. Fancy Goods and Notions, but moved by their own interests they now give a careful perusal alike of the reading and advertising pages. They do not hesitate to say so, for they appreciate the value of trade journals, and seek to extend to them encouragement and support by both reading and subscribing for them. There is no way in which the buyer can be reached in such a speedy and practical way as through the advertising columns of the trade journal. And, on the other hand, there is no quicker method for the buyer to gain early and accurate information in regard to goods, and especially the novelties in the market, than in the advertising pages of the same publications. In fact the trade journals are the source to which the buyer now goes for the latest trade news, interesting reading, and valuable advertising, which are as important to him as anything he can find in the columns of the daily newspapers. He can no longer follow a beaten track in buying his goods with any safety. He must know what is going on in manufacture and commerce everywhere, and he must especially gain from the trade journals information in regard to the latest offerings of all the houses. He is quick to see that this can be accomplished in a most satisfactory manner by reading the fresh and varied pages of the trade publications. He looks forward to their perusal as a matter of pleasure and duty, becoming

in this manner familiar with the offerings from the advertisements and from the additional information which is given of them through the investigations of the journals. Advertisers fully understand the advantage of this method in reaching buyers, while the latter derive no less benefit from the information which is conveyed to them so readily and clearly in the advertisements which guide them to their most successful dealings.

HOURS OF LABOR IN GERMANY.

GERMAN social political thinkers have been pleading for some years for the introduction of a legal maximum day of labor. But these endeavors have been thwarted by the stubborn resistance of the larger industries, which are disposed to see in every legal restraint concerning the labor day a curtailment in their capacity for competition. That hours of labor in Germany are far too long is admitted by Germans themselves. One of the principal manufacturers of Frankfort frankly avowed as much recently during the course of a speech to a meeting of German Americans at Dolgeville, in the State of New York. In the German spinning mills a shift of 13½ to 14 hours is the rule, with twelve hours real labor. In a few mills, however, the regular hours are one or two longer, so that the operatives are employed from 6 a.m. to 12 noon, and from 1 to 8 or 9 p.m. This is far too great a strain upon the worker. The present state of German politics is not calculated to promote the rectification of the evil

PERRIN'S

PERRIN FRERES et CIE.

PERRIN'S

GLOVES

PERRIN'S

ARE THE BEST.

ARE THE CHEAPEST.

ARE PERFECTION.

7 Victoria Square, Corner St. James St.,

MONTREAL.

ENGLISH HATS FOR MEN.

MINISTER'S Gazette of Fashion, in its January number, speaks thus of 1894 hats: "The first question which claims our attention in this departure is probably that of '94. Notwithstanding the emphatic protests of West-end manufacturers who, at present writing, are painfully in the dark as to the tendency of conventional dress, a much deeper bell than the present generally admitted half-inch is bound to prevail. It is but natural to suppose judging by the fact that the "straight" or "sugar loaf" crown which accompanied the general sackiness of both top and under coats disappeared a couple of years ago with the return of shaping to the figure and as coats have developed waist, so the silk hat has increased in depth of bell. The new era of extremely tight waists which we are inaugurating will affect hats correspondingly, so that even a fraction greater depth than the five-eighths now coming into vogue may be expected before the reaction takes place. I believe that brims must necessarily be wider and more sportively curled, and that those manufacturing Hatters who are preparing a deep belled hat with narrow and slightly-curved brims are making a mistake.

"Straw hats for next summer's wear should be bought early, as far as concerns the better qualities, for there will be an advance in price on the higher grades and a large imitation of last summer's successful styles in cheap grades of Indian and colonial origin. Club colors will be the popular fad in bands, and with negligé out-door dress scarves will be worn matching the hat ribbon. Straw hat wearing will take even a greater hold in cities, and if the weather be at all appreciably warm, a closer approach to the American and Colonial common-sense notions of business dress will be noted. The mountains of prejudice which have been washed away during the past five years, among Englishmen generally, as regards conservatism in dress have been of almost incredible vastness."

A London correspondent of the American Hatter says: The tendency towards deeper "bell" grows more and more pronounced. At present writing the majority of West End houses are selling a half-inch "bell," and are in fact making up most of their spring shipments to America on the half-inch standard. One house alone has increased it to the depth of 5/8 inch, which is quite as much as the prevailing fashion will stand, but I am of opinion that a fraction will still be taken off in the London market when the styles in clothing for the year 1894 are published. The spring styles for next year embody certain very radical changes of very much the same nature as have operated on the feminine idea of costume. London club men are beginning to see, or think they see, certain beauties in the attire of their ancestors at approximately the same period from which womankind are now filching their modes, and not the only expression of popular taste is to be a very deep belled hat with a high and extreme rolled curl. That such a hat will be worn in conjunction with a "stock" is not at all improbable, as within three months a stock has been invented which so simplifies the mode of adjusting that old-fashioned affair and adapts it to modern requirements that the style cannot help but force itself as a novelty. In the hunting field this stock has superseded every other model. It is called the "Bicester," and Welch, Margetson & Co. are negotiating with its inventors for its introduction to the fashionables of American cities.

"I merely intend in thus dragging in neckwear to show the American hatter that the deep bell is not an arbitrary fad, but is

logically following the general tendency of dress. Henry Heath is selling fast a shape of about 1-2 in. bell with a very smart roll curl. Two other leading West End hatters still stick to the 1-2 in. bell, but their brims are insignificant, and just curled enough to save their being termed flat. I do not intend by the foregoing that such British manufacturers as up to now have not adopted an extra deep bell have committed themselves not to do so later on. In fact, I am of opinion that what must, for many important reasons, inevitably follow, has only been prematurely published. It will serve as a hint at any rate, and bright Americans will ponder on it."

SPRING STYLES AND COLORS.

FROM what little interest is expressed in the matter the indications are that spring styles in men's hats will be conservative, and that no attempt will be made to introduce radical shapes in colors in either soft or stiff hats.

In stiff hats the tendency is decidedly towards medium proportions with a preponderance of full crowns. In this latter regard it is impossible to prophecy with any degree of accuracy.

The tastes of different sections of the country vary so greatly that widely divergent styles sell at the same time in different cities.

The dry goods papers aver that following periods of depression, there always comes a change in the demand for colors. In prosperous times bright colors are worn, while in seasons of depression more sober hues are preferred, as they are more economical and less expensive.

This may possibly hold true to a certain degree in hats; at all events the times are not auspicious for extremes, and it is not likely they will be offered.—The American Hatter.

POINTERS FOR BUYERS.

W. CAVERT & CO. will show the wholesale trade a very fine lot of white and grey blankets for next fall trade. They have the production of five blanket mills to sell for this coming year, with a united capacity of 75,000 to 100,000 pairs. They will also show shirts and drawers, hosiery, etc.

The demand for "Maltese Cross" mackintoshes among the large wholesale houses has been so great that the Gutta Percha & Rubber Manufacturing Co. of Toronto, Ltd., who are the sole manufacturers of these goods, have been obliged to double their capacity. The "Maltese Cross" brand mackintoshes are not merely "dew-proof" or "shower-proof" garments; they are thoroughly "water-proof," and guaranteed not to grow hard or to open at the seams. Almost every Canadian dealer can recall with sorrow severe losses through inferior imported goods spoiling on their hands. Similar losses will be entirely avoided by purchasing the "Maltese Cross" brand, which are absolutely unaffected by any change of climate. The Gutta Percha Co. now "set the pace" in the mackintosh line.

Alexander & Anderson have been busy, for the past month or more, getting up their new spring styles of jackets, capes, etc. This firm is showing some stylish creations in this line for which they are sure to find a large and ready sale. Samples of these goods will be in the hands of their special mantle travelers in a few days, and all merchants interested in this line ought to see their collection.

= CARPETS =

We wish to advise the RETAIL TRADE that we are open to fill orders for Carpets in the following makes :

UNIONS, at 23 1-2, 25, 27, 28, 30, 35, 41 1-2c.

WOOLS, at 41 1-2, 52 1-2c.

SUPER WOOLS, at 72 1-2c.

BRUSSELS, TAPESTRIES, and VELVET PILES.

We will forward samples of any line you require.

We are the **Agents** for **Ten Canadian** and **American Carpet Mills** and therefore show the **largest range of Samples** in **Canada**.

In some of our Union lines we show 400 different patterns.

We solicit correspondence.

W. CALVERT & CO.,

MANUFACTURERS' . . AGENTS . . 14 Front Street West, TORONTO

MONTREAL OFFICE,
43 St. Sacrament St.

Samples can be seen here also.

Branches in
WINNIPEG, VICTORIA,
ST. JOHNS, Nfld.

Glover & Brais' Styles

— IN Men's Furnishings.

London	NECK WEAR
Paris	
American	
Domestic	
Black Silk	

The Surprise is the art displayed in our Cotton Neckwear.

Note. Our White Dress Bows at \$1.25. Forty (40) different styles.

Navy & White and Black & White Polka Dots in all styles.
\$2.25 and \$4.00 per doz.

GLOVER & BRAIS, Montreal.



TRADE CHAT.

THE estate of James Bell & Son, merchant tailors, Toronto, has paid 4 cents on the dollar. Charles Bell was the sole proprietor, and is now a resident of the States. It would fare badly with him if he were to return to the land of his dupes. Canada can afford to lose him.

McIlwraith & Tregenza, retail dry goods merchants, Hamilton, are going out of business.

A. J. Syer, blankets, flannels and knit goods, Wyoming, Ont., has added an extra set of cards.

E. Geer, merchant tailor, Norwood, Ont., was recently given a handsome present by his employees.

James Cormack, traveler for Wyld, Grassett & Darling, was laid up for a few days with "the same."

Is your clerk going to write an article for THE REVIEW'S prize competition? Or are you going to try it yourself?

Albert Bradley, for stealing goods out of the Sarnia woolen mills, has been sentenced to three years in Kingston Penitentiary.

The customs officials have seized the goods of some Montreal Syrians, who have been smuggling goods to and from the United States.

The claims of the British Columbia sealers against the United States, amounting to \$1,000,000, have been forwarded to the Dominion Government.

The general stock of W. C. Young, Alvinston, valued at \$6,586.48, has been sold to Mr. Hennessy, of the same place. The price paid was 60 cents on the dollar.

"The Almonte Blanket Mill" is the name by which Messrs. Wylie & Shaw's new factory at Almonte will be known. The mill is expected to be running by the middle of January.

J. & J. Taylor, safe manufacturers, Toronto, have made a shipment of safes to Hong-Kong. Canadian manufacturers are hustlers as a rule, with some exceptions, who are exceptions.

The captain of the steam yacht H. R. Clarke, of Alexandria Bay, N.Y., has been fined \$100 for smuggling oil-cloth into Canada. He threw a roll of it off the yacht for a Rockport merchant.

Edgar Finch has caused a writ to be issued for \$1,500 in an action against H. Shorey & Co., Montreal, for damages for alleged wrongful dismissal. He was manager of their retail store in Toronto.

W. J. Chestnut, the well-known lacrosse player, who has been traveling representative of the Dominion Feather Co. for several years, with headquarters in Winnipeg, has been transferred to Toronto.

Mr. James O'Brien, the head of the well-known firm of James O'Brien & Co., clothiers, Montreal, is to retire from business. He has been in business since 1858, and has been highly successful.

Messrs. Preston & Norris gave a pleasant entertainment on Saturday for the benefit of all visitors to their store in the even-

ing. A delightful program of orchestral music was given, and there was a large attendance despite the unfavorable weather.—Winnipeg Free Press.

On Dec. 6 the McKay Woolen Co. will occupy their new store, J. D. McLeod's corner. They will open up a full line of ready-made clothing, tweeds, gents' furnishings and fur goods. —Charlottetown, P.E.I., paper.

Collections at the Montreal Custom House during November were \$553,820, as compared with \$513,696 in November last year. The inland revenue also showed an increase, being \$231,451, as compared with \$211,124.

The directors of the Richelieu & Ontario Navigation Co. recently entered into negotiations with a view to removing their workshops to Quebec. The city council of Sorel decided to offer the company a bonus of \$16,000, and it was accepted.

Mr. W. H. Cope, of the dry goods department of the Hudson's Bay Company's store at Winnipeg, has been transferred to the branch in Vancouver, B. C. Mr. Cope was very popular in the Prairie City, and general regret is felt at his departure.

The well-known dry goods establishment of John Murphy & Co., 1781-1783 Notre Dame street, carried on by Mr. John Murphy, will henceforth be carried on by Mr. Murphy in partnership with Mr. George Donald McKay and Mr. Hugh Henry.

Smith, a Winnipeg tanner, who was entrusted with \$1,000 worth of furs by Rogers & Co. to repair, after cleaning the goods, shipped the same to the Pacific Coast, and then followed on the next train. He was caught at Moosomin, and brought back for trial.

What can a young man of barely 25 years of age possibly want with \$4,000 worth of shirts? Among the liabilities of the eldest son of Sir Robert Peel, who has just become bankrupt, is an item of that amount. His debts amount to some \$250,000, while his assets are practically nil.

An unusually large and representative meeting of the knit goods manufacturers' section of the Canadian Manufacturers' Association was held in Toronto recently to discuss tariff matters. A committee was appointed to wait on the Government at an early date regarding the same.

The overseers of the Dominion Cotton Co. held their annual dinner at St. Lawrence Hall, Montreal, on the 2nd ult., and a very enjoyable evening was spent. Songs, speeches, etc., were indulged in after dinner, and the evening concluded with the singing of "God Save the Queen."

Mr. A. Porter, who has been with Messrs. S. Carsley & Co., wholesale dry goods, 113 St. Peter street, has been made a partner in the firm, which now consists of Messrs. Samuel Carsley, William Francis Carsley and Alfred Porter. The name of the firm is now Carsley, Son & Company.

The second annual dinner of W. A. Murray & Co.'s Cricket Club, Toronto, was held at Clow's on the 30th ult. Messrs. Rutherford, Oxley and Featherstonhaugh carried off the honors in batting and bowling, and were accordingly presented with cricket bats donated by members of the firm.

The following leading merchants of Ottawa, Messrs. J. F. Graham, M. M. Pyke, Robert Masson, Richard Doney, L. N. Poulin, H. Stevens, Gamble & Co., L. H. Nolin, D. Sinclair, T. Lindsay, C. Ross, L. G. Morgan, Jas. Pratt and Charles McDonald, appeared in the police court on Dec. 26th, and were

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

Toronto Fringe and Tassel Company
 MANUFACTURERS OF
 19 Front St. West, TORONTO
 Fringes, Cords, Pompons,
 Tassels, Dress Upholstery,
 ... AND ...
UNDERTAKERS' TRIMMINGS

MATTHEWS, TOWERS & CO.,
 Manufacturers and Importers of MONTREAL
Men's Furnishings
 WHOLESALE Fine Goods a Specialty

JUNG & SIMONS Manufacturers
BLACK AND COLORED ITALIAN CLOTHS
 FINEST GERMAN MAKE
 SOLE AGENTS: Dieckerhoff, Raffloer & Co. New York, Barmen, Paris.
 CANADIAN OFFICE: 22 Wellington St. West, Toronto
 Sold only to the wholesale trade.

Have you a **SAFE?**
 If not, get a

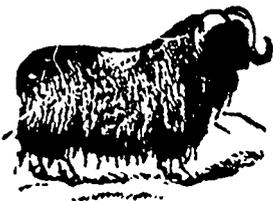
TAYLOR

the acknowledged superior of all others.

J. & J. TAYLOR

TORONTO SAFE WORKS
 145 and 147 Front St. East, - - TORONTO

THOMAS WEST. ROBERT McCLAIN.



Headquarters for **ROBES,**
Gentlemen's Furs,
 and *Tailors' Fur Trimmings.*

JOHN MARTIN & CO.,
 455 and 457—St. Paul St.—455 and 457
 MONTREAL



DO YOU STOCK THEM?

"Maltese Cross" **Mackintoshes**
 BRAND

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.
 of TORONTO, Ltd.

fined \$1 without costs for an infraction of the early closing law. The parties were anxious to take advantage of doing all the business they could during Christmas week.

Mr. H. W. Williams, who resides at 41 Ulster street, Toronto, and who is a traveler for A. A. Allan & Co., has just returned to his home after spending two months in the hospital at Battle Creek. He is one of the many who were injured in the disaster at Battle Creek, Mich., on the morning of the 20th of November.

Wm. Dorling, merchant tailor, Alymer, Ont., celebrated his golden wedding on New Year's Day. The celebration took the form of a family gathering, the daughters, Mrs. James Wright, of Stratford, and Mrs. Thos. Bengough, of Toronto, being present with their families, in addition to Mr. Dorling's only son, Leonard.

At the annual meeting of the St. John, N. B., Board of Trade on Dec. 11th, Mr. W. Frank Hatheway was elected president, and Messrs. W. S. Fisher, John Seely, T. S. Williams, R. Cruikshank, Wm. Jarvis, W. H. Thorne, G. Wetmore Merrit, John White, C. A. Everett, John McMillan and George Robertson, directors.

The largest sale of cotton goods since May, 1885, was held recently in New York. The whole amount represented an aggregate value of nearly \$2,000,000. An exceedingly large number of buyers were present, and the goods were disposed of in an exceedingly small space of time. Over 17,000 pkgs. were sold. Prices ruled high.

The death is reported at Maple Creek of J. F. Gowley, who at one time was engaged in the clothing business in Winnipeg, but latterly has been in the sheep ranching business and general store at Maple Creek. While out shooting Mr. Gowley sustained a scratch which came in contact with poison ivy. Blood poisoning set in, causing his death.

In the Probate Court for the county of Middlesex, the will of the late T. A. Mara, dry goods merchant, London, has been filed. By it the interest held by the deceased in the dry goods business, all the real and personal estate (consisting of stock in trade, cash and book debts), are left to the widow of deceased. The value of the entire estate is placed at \$45,135.

The death of James Murray, eldest son of Alexander Murray, the well-known Hamilton merchant, caused great sorrow in that city. He had been ill for more than a year, and his death was not altogether unexpected, but he had many warm friends, whose hopes led them to believe that he would not be called so soon. He had been in his father's store for some time while his health was good, and was 41 years of age.

The Gazette of Fashion, published by Minister & Co., London, England, comes to hand for January with a new outer garment—a dress suit this time. There is no need to recommend this journal to leading tailors, and outfitters, for they have known it for years. It can be recommended, though, to those who are not leading, as a means by which they may become leaders. The plates and patterns are excellent.

The Toronto Branch Commercial Travelers' Association of Canada never do things by halves. Some time ago an old member of the association, Mr. R. B. Linton, became blind. The association promptly set about to assist him, and as a result of a concert they got up December 16, in the Pavilion, raised \$1,300 to help him. One night at Henry Morgan's restaurant they presented him with a marked cheque for this amount. The even-

ing was enlivened by songs and speeches. At the close the members unanimously endorsed the platform of Mr. Warring Kennedy as Mayor for 1894. Mr. A. O. Hurst, secretary of the committee, was presented with a gold-headed cane for his generous work in behalf of Mr. Linton.

Hamilton's city clerk has been served with a notice in the suit of McMaster & Co. against Warren Totten, of Woodstock, and Hunter & Bell, for alleged improper distress against A. L. Davis for rent and taxes. Hunter & Bell claim to be protected by the corporation so far as the distress for taxes is concerned, and the notice to the city clerk requires an appearance on behalf of the corporation if this is disputed.

The large attendance which has been customary at the H. B. store musicales attended the closing one on Saturday. The big establishment looked neat and attractive and the orchestral selections, particularly the novelties, "Uncle Eph's Wedding," and the "Gathering of the Coons," were greatly appreciated. The management have decided to prepare other attractions for the Saturday night fetes during the winter season.—Winnipeg Free Press.

The serious advance in the price of flax, combined with the greatly increased cost of production through the coal strike, has compelled Messrs. W. Barbour & Co., limited, of Lisburn, England, to issue advanced price lists of thread. Up to the present we have not received similar communications from any other makers, but there is little likelihood of Messrs. Barbour having taken such a step without assuring themselves of the support of the trade in their action.

A pleasing annual occurrence took place at Mr. S. Carsley's store, Notre Dame street, Montreal, recently. It has been the custom of this popular dry goods merchant to make a seasonable present every year to the news boys and girls of the city. About two hundred youngsters received a full suit of warm underclothing and a muffler or shawl according to sex. Mr. Carsley says the poor of Montreal are better off this year than formerly, the number of applications being considerably less.

Sir Thomas McIlwraith, who has recently retired from the Premiership of Queensland, Australia, has started on a trip to China and Japan, whence he proceeds to America, proposing to visit Canada en route, which has also recently sent a representative to Australia in the person of Mr. Sanford Fleming, C.M.G., who is interested in the effort to introduce trade relations between the two great colonies of the Empire, in which effort Sir Thomas McIlwraith will warmly coincide.

Edward McSweeney, one of the oldest and most prominent of the business men of Moncton, N.B., died recently. The deceased was best known as the senior member of the dry goods firm of McSweeney Bros., but the dry goods department was closed out some time ago, and Mr. McSweeney has of late years been devoting his attention to carpets and furniture. Mr. McSweeney was a close reader and a deep thinker, and was an occasional contributor to Editors' Drawer in Harper's. Deceased leaves surviving him a wife and two young children, three brothers and several sisters.

The foreign trade of the Dominion is remarkably well maintained, when we consider the decline in prices of cereals, and the stagnation of business in the United States and Great Britain. For the first four months of the current fiscal year, exports from Canada were only \$519,000 less in value than in the like period last year, a decrease more than accounted for by

TO THE CLOTHING TRADE

Thouret, Fitzgibbon

& Co.

MONTREAL

Sole Agency

And BERLIN, Germany

Jammet's French Kid

Gloves

MANUFACTURERS OF THE . . .

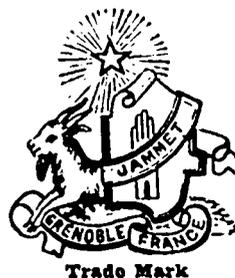
\$1 BOYS' SUIT.

WRITE FOR SAMPLES.

GLAYTON & SONS,

Halifax, N. S.

We Still . . . Quote Prices



Guaranteed

"La Chartreuse," 7 Stud laced, gussets, \$11.50
"Andree," 4 button, gussets . . . 9.50

Stock Carried • Fresh Goods

. . . WRITE FOR SAMPLES . . .

GERMAN ARTISTIC WEAVING CO.

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

Labels shown include:

- TRADE Eureka MARK
- A
- 37
- Woolly
- Marshall Mill-Co CHICAGO.
- S.
- 15 1/2
- FROM F. COOPER'S GOLDEN SHIRT FACTORY TORONTO
- Thayer, McNeil, Hodekin Boston
- Waskel & Waskel 20 WEST 23RD ST NEW YORK
- WOOLF BROS. MAKERS KANSAS CITY.
- Stern Brothers, New York.
- Monarch TRADE MARK
- Custom Made

120 FRANKLIN STREET, NEW YORK. ALL ORDERS.

98 MARKT STR., CREFELD.

24 EDMUND PLACE, LONDON, E. C.

8 FAUB'G POISSONNIERE, PARIS.

the single item of live stock. On the other hand, the import trade since June 30th has exceeded that of last year by about \$1,800,000, the gain being principally in the free list.

Mr. M. Staton intends starting a knitting factory in Springfield, Ont., this winter.

Burrows Bros., the well-known carpet manufacturers, Guelph, have adopted a unique advertising scheme. It is a miniature thermometer, and, besides being ornamental, is a very useful little article.

Thomas Youngclaus, clothier, St. John, N.B., has been making extensive improvements in his block, at the corner of Main and Mill streets. There are three fine stores there now, and he will occupy the handsome central one himself.

W. R. Tufts, of Tufts & Sons, Vancouver, has been appointed secretary of the Northwest Commercial Travelers' Association for British Columbia. The directors expect a large increase in the membership of the association throughout British Columbia this year.

Mr. J. J. Westgate, manager of Hudson Bay Knitting Co., Montreal, met with quite a serious accident while acting Santa Claus on Christmas morning. His clothing caught fire from candles on the tree and badly burned both hands and face, confining him to the house for two weeks.

The fur store of E. C. Simmons, Barrie, Ont., was entered by burglars on the night of the 11th, and about \$100 worth of furs stolen. The thieves evidently belong to Toronto, as a letter was found in the stable where they slept, written from Brantford, addressed to W. R. Clark, George street, Toronto.

A fashionable wedding took place in the private chapel of the Archbishop's Palace, Montreal, this month, when Mr. Alfred Thibaudeau, son of the late Hon. Isidore Thibaudeau, and head of the firm of Thibaudeau Bros., was married to Miss Eva Rodier, daughter of the late Senator Rodier. Mr. and Mrs. Thibaudeau have gone to Florida on their wedding tour.

Messrs. Darling Bros., Montreal, have built within the last two months power elevators for the following parties. E. & C. Gurney Co., Toronto; Breithampt Leather Co., Listowel, Ont.; James Hall & Co., Brockville, Ont.; Haines & Lockhart, Belleville, Ont.; Dominion Blanket and Fibre Co., Beauharnois, Que.; Dominion Oil Cloth Co., Montreal. George Bishop Engraving Co., Montreal, Montreal Blanket Co., Montreal, and Montmorency Cotton Mills, Quebec.

George Caudwell is an enterprising dry goods merchant of Brantford, and he believes in the cash basis for a dry goods business. His cash book shows that he has served as many as 1,560 cash customers in one day. Fifteen years of experience has taught him this; but there are many men who wouldn't learn as much as Mr. Caudwell has, even if they had a hundred years' experience. Because he adopted modern methods, he has a handsome two-flat store and employs 22 clerks.

Mr. Ogilvie, President of the Montreal Board of Trade, is being pressed to run for another term. In reply to a deputation, Mr. Ogilvie, after expressing his gratitude for the kindly sentiments, said that there was a great demand on his time to attend to private business, but still he could not refuse to listen to their request. There were matters connected with the new building on which he had a feeling, and he would like to see them straightened out before leaving office. He went on to say that if it was desirable that he should remain in office for another term, it was also desirable that there should be no

change in the treasurership, as there were matters which could not well be taken up by a new treasurer. He would accept office, provided that Mr. Judge retained the treasurership.

The New York Dry Goods Economist of January 6th had one of the prettiest lithographed covers any trade journal has ever used. Not only is it, on both the front and back, a striking advertisement for an energetic New York firm, but it is an illustration of how an illuminated page of a dozen or more colors, can be produced by the latest methods from three photo-engraved zinc plates, instead of as formerly from a dozen stones, i.e., one stone for each separate tint. The Economist is certainly deserving of the excellent support it receives from its patrons.

The country is full of advertising fakirs. One of the latest of foolish advertising schemes is a volume published in Toronto and called "Toronto Illustrated." A man buys \$15 worth of the books and gets a puff free. The book is nothing but puffs, and a few pictures of the "puffed." If the pictures could show the feelings of the "puffed" after they realized what they had done, there would be a write-me-down-an-ass and somebody-kick-me expression on their faces. Do not tell it above a whisper—there were many dry goods men "in it." Advice—Do not advertise in anything but a newspaper, or something that is entirely your own, such as a circular, catalogue, etc.

The bankrupt stock of A. Bowes & Co., dry goods, Princess street, Kingston, has been purchased by John O'Connor, manager for F. X. Cousineau & Co., Toronto. He took possession on New Year's day, and immediately began to slaughter the stock, to the disgust of the other Kingston merchants, who pay the taxes—their share—and help keep the old stone city in running order. Down in their heart of hearts they moralized on selling by wholesalers on long terms of credit to irresponsible men, the accepting of compromises, the throwing of bankrupt stocks on the market, etc. But the stock will not all be slaughtered there. Part of it will be slaughtered in Hamilton, where Mr. Cousineau advertises that he is running three large bankrupt stocks. Poor Hamilton!

Middletown, Del., was left, by the shifting of the peach belt, with 1,500 inhabitants, and not one considerable business interest, so a few men of the place got together \$3,000, built the plant of a shirt factory, and turned it over, rent free, to a large concern in a neighbouring city. The factory now, at the end of two years, is turning out 600 dozen shirts a week, enough to clothe every man in town a dozen times over, and employing, at wages varying from \$3.50 to \$10 per week, eighty young women, or more than five per cent. of the population. The concern to which the plant was turned over takes the entire product, and pays out in wages \$25,000 annually. Nearly all the employees are persons who heretofore have earned nothing. The factory is about to be extended, and the concern operating it will pay for the extension rent equal to the interest on the original investment. The shirt factory is the pet of the place, and when any one of the prosperous citizens who started the concern meets one of the factory girls on the street, he takes off his hat with the same elaborate courtesy he would show to his neighbor's wife.

BUSINESS CHANCE

STORES AND OFFICES TO RENT in the Thomson Bros. Block, Calgary, a three-storey stone building, plate glass front; heated with hot water; lavatory, closets, etc.; most central location in the city; ready for occupation in about a month. Address, Thomson Bros., Calgary.

LISTER & CO.

(LIMITED)

Manningham Mills

BRADFORD, - - ENGLAND

(Paid up Capital, \$10,000,000)

*Are the Largest and most Reliable
Makers of Pile Fabrics
in the World.*

Silk Seals, Silk Velvets, black and colored,
Dress and Millinery Plushes, Etc.
Silk and Mohair Furniture Plushes, Etc.

To be had of all the leading Wholesale
Houses in Canada.

SOLE AGENTS FOR THE DOMINION :

H. L. SMYTH & CO., Montreal and Toronto

SPRING 1884. NOVELTY PATTERNS & STYLES

IN WHITE SILKS

White Grounds with Colored Embroidery
and newest shades in Colored Grounds.
Figures in all sizes of cords, styles and
qualities in white and fancy.

The latest Bow is "The York."
We have a very large range at
all prices.

E. & S. CURRIE, 64 Bay St.,
TORONTO.



Still a Favorite : :



Our Reliable Suspender has sold largely
ever since we introduced it to the trade.

No Sewing to give out! No button
holes bursting! No pulling apart in the
back!

If you haven't seen it, send 50 cents for
a sample pair.

We make a complete line of Braces,
Hose Supporters, Belts, etc., and keep up
to the times. A specially fine line of Holi-
day Braces.

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



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

1/2 size fac-simile of package.

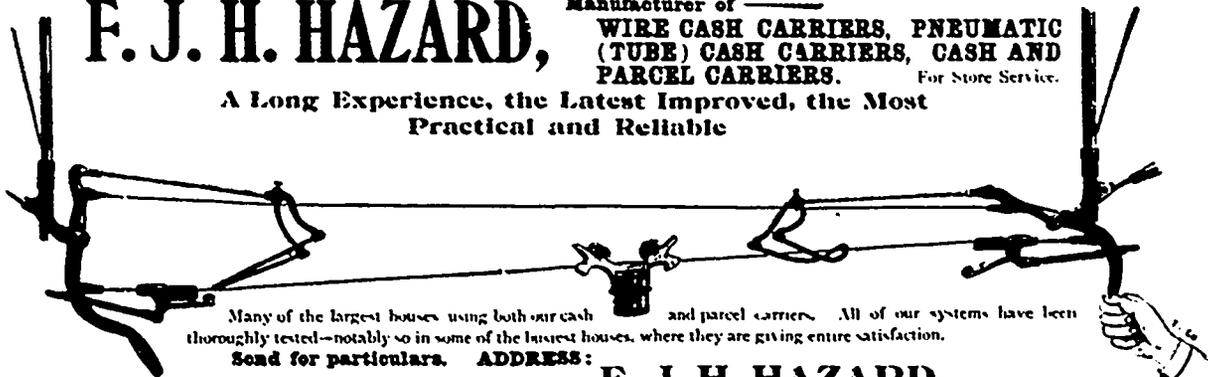
F. W. HUDSON & CO., Sole Agents, TORONTO.

THE BEST IS THE CHEAPEST

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 largest houses, where they are giving entire satisfaction.

Send for particulars. ADDRESS:

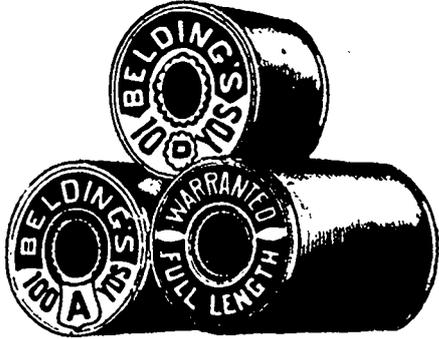
F. J. H. HAZARD,

81 Victoria St., TORONTO, ONT.

Established 1884
Patented in Canada and the United
States

LIKE all other Silk Thread Manufacturers, we make different qualities of 100 yards and 50 yards Spool Silks to meet the demands of the trade.

The Only Brand we recommend is that bearing our own name on Spool like this.



Belding's Silks will be found the best in the market, and average 10% stronger than any other make.

See that the name Belding is on every Spool, and take no other.

All the Leading Retail Dry Goods houses from the Atlantic to the Pacific keep Belding's Silks.

**BELDING, PAUL & CO., Ltd.,
MONTREAL.**

The Worsted and Braid Co.

OF TORONTO, Ltd.

(WHOLESALE ONLY)

Solicit Trial Orders for any and



All kinds of Boot and Shoe Laces
Dress, Corset and Stay Laces
Cords of All Sizes and Kinds
Braids of any Kind or Width

The above are made in Cotton, Wool (Mohair or Worsted) or Silk.

Send for Samples and get Quotations

THE WORSTED AND BRAID CO., Limited,
TORONTO JUNCTION

Established 1792

KNOX'S



Tailors' Linen Threads

—ARE—

UNEQUALLED

FOR

.. Evenness and Strength ..

IN USE FOR THE PAST 100 YEARS BY THE

Best Tailors
Throughout the World

DEMAND **KNOX'S** AND TAKE
NO OTHER

CHADWICK'S SPOOL COTTON

For Hand and Machine use.

HAS NO SUPERIOR

ASK FOR IT

Sold by leading jobbers,
among whom may be mentioned:

Robinson, Little & Co., London
W. R. Brock & Co., Toronto
Samson, Kennedy & Co., Toronto
Caldecott, Burton & Spence, Toronto
Knox, Morgan & Co., Hamilton
R. J. Whittle & Co., Winnipeg
S. Greenshields, Son & Co., Montreal
Jas. Johnston & Co., Montreal
Etc., Etc.

ROBERT HENDERSON & CO.

General Agents for Canada.

MONTREAL

**WOOLENS AND
TAILORS' TRIMMINGS**

John Fisher, Son & Co.,

Balmoral Buildings,
Montreal,
Canada.

Huddersfield,
England.



TWELVE FIRST MEDALS.

"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.

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 ORO MARQUIS
MOZART CUFFS, RAPHAEL,
ANGELO Reversible Linen
Collars & Cuffs

Only the very
best materials
are used in the
manufacture of
these Goods

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.



MANTLES, GRATES and TILES
OFFICE AND STORE FITTINGS
AND FURNISHINGS.

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.

World Wide Popularity

The Delicious Perfume.



Crab Apple Blossoms

EXTRA CONCENTRATED

Put up in 1, 2, 3, 4, 6, 8, and 15
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.



ALLOA

Paton's
Make

KNITTING

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

WOOLS

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

Merchants having any difficulty in procuring them will please communicate with

JOHN F. RAPHAEL
198 St. James St., Montreal
Agent for Canada.

or to **JOHN PATON, SON & CO.**
Alloa, Scotland; and 51 Mil-
lton St., London, E.C.

Only makers of the ORIGINAL ALLOA YARNS.

Thomas Mealey & Co.

MANUFACTURERS OF

Wadded Carpet Lining

MEALEY STAIR PAD.

AND

STAIR PADS

**HAMILTON,
ONT.**

OFFICE.—

24 Catharine St. North.



NEW YEAR'S GREETINGS

The Great Print House of Canada

TO THE TRADE:

Spring Prints 1894 Spring Prints.

We have received large shipment for the Spring Season Trade. Our stock is now the largest, newest, and best value ever shown in the Dominion of Canada. Merchants who have not already ordered their **SPRING PRINTS** and wish to secure any of our popular numbers will please place their orders early.

Dark Fancies, Light Fancies,
Linen Effects, Ombre Effects,
Loie Fullers, Medium Effects,
Dark Grounds, Light Grounds,
Pongee Effects, Seersucker Effects,
Indigo and White, Cardinal and Navy,

Red Grounds in Spots, Stripes and Figures,
Cream Grounds, Shot Effects,
Indigo Spots, Indigo Fancies,
Black Grounds in Spots, Stripes, etc.,
Greys, Plain Blacks, Black and Grey,
Light Plates, Dark Plates,

Lilacs, Madders, Light Pads,
Reversibles, Fancy Regattas,
Shirting Regattas,
German Light and Dark Delainettes,
Scotch Chambrey, Crinkles,
Plain Sateens and Gingham.

Thousands of Patterns to Select from at Popular Prices.

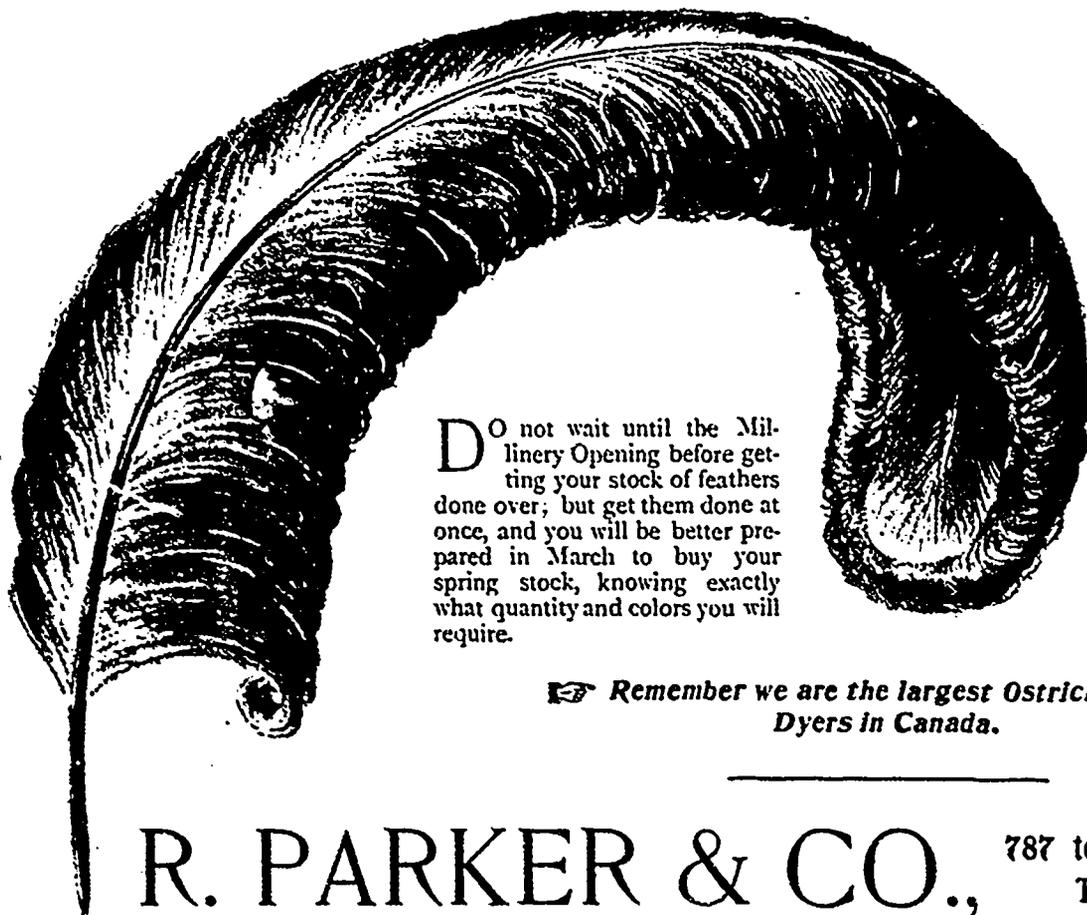
ORDERS SOLICITED.

Filling Letter Orders
a Specialty.

JOHN MACDONALD & CO.

Wellington and Front Sts. East,

TORONTO



Ostrich Feathers



Cleaned,
Dyed and
Curled.



Do not wait until the Millinery Opening before getting your stock of feathers done over; but get them done at once, and you will be better prepared in March to buy your spring stock, knowing exactly what quantity and colors you will require.

Remember we are the largest Ostrich Feather Dyers in Canada.

R. PARKER & CO.,

787 to 791 Yonge Street,
TORONTO, ONT.