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MATS, CAPS AND FURS

MILLINERY
AND
CLOTHING

REVIEW

ONE DOLLAR
Per Year.

TORONTO ENGRAVING Co.

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Are now complete in every Department, and particular attention is directed to a new stock of BRITISH and CONTINENTAL DRESS MATERIALS, comprising all the latest fabrics and newest coloring.

-Our Stock of Prints-

As usual, is perhaps the largest and most varied in the Dominion, and the values are exceptional. We are showing specially good lines in Printed Satens, Printed Drillets, Printed Cambrics, and New Cotton Dress Materials in Zephyrs, Gingham, Chambrays and Printed Wool Delaines. Our stock generally is very attractive, every department being replete with this season's novelties, to which we invite the attention of merchants when visiting this market.

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Toronto Fringe and Tassel Company

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N. B.—Our readers would confer a favor upon us if, while sending, or giving, their orders to advertisers they would mention the REVIEW.

THE CANADIAN DRY GOODS REVIEW

VOL. I.

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THE DRY GOODS REVIEW

THE ORGAN OF THE CANADIAN

Dry Goods, Hats, Caps and Furs, Millinery and Clothing Trades.

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8 Wellington St. West, Toronto.

J. B. McLEAN,

President.

CHAS. MORRISON,

Editor and Business Manager.

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LENGTHENED CREDITS.



BOTH wholesalers and retailers, since the issue of our last number, have been pressing upon us the absolute necessity of doing everything possible to remedy the giant evil of lengthened credits. It is generally felt that, unless some effective measures are adopted soon in this direction, the result will be most disastrous to all concerned. Merchants in Great Britain and the United States are confronted with the same evil and are valiantly fighting to overcome it. In our own Dominion the evil is intensified by the keen competition of foreign houses, and the jealousy between Montreal and Toronto houses. The other day, while conversing with one of the most cautious and experienced men in the trade on the subject, he gave utterance to the following practical views, which

we commend to the careful consideration of our readers: "Over-production in textiles resulting from the effect of the National protective policy gives too early deliveries which lead to a certain class of retailers continually fighting for earlier shipments or better datings. The very keen competition resulting from rival influential firms which started between 1884-6, and the keen competition from Glasgow, Manchester and London warehouses have caused the laxity in dating now prevailing to some extent, as well as the Montreal terms, where sorting bills are often shipped as spring in November, and at six months, while the usual Western trade is four months. The

present dating custom causes an unduly large amount to become due 4 Jan., 4 Feb., 4 July, and 4 August, whereas comparatively little matures in Oct., Nov., Dec., the best collecting months in the year. It is an unkindness to many deserving and well-intentioned men of limited means and experience to grant such credits, and the result is seen in the failures of one in every 45 traders in Canada, whereas in the States they have only one failure in every 102 people in business. The Merchants' Convention held in Hamilton in 1889 complained that credit was too cheap and accused the wholesale trade of starting too many men of limited capital in business for the sake of their opening order, thereby increasing the competition, and these stocks when thrown on the market irritate trade and harass more solvent and competent merchants. The transport facilities have so increased in Ontario that speculative orders need not now be placed by retailers. The farmer gets cash for eggs in March, April and May; for butter and cheese from June to October; barley and wheat from September to December, and lumbering operations circulate cash in other sections from November to March. Consequently storekeepers should not require such long credits as they had twenty years ago, as they can buy in cut lengths and smaller quantities, and oftener, and thus get a large assortment of fresh new goods for little money from the numerous and expensive army of travellers, and they need not carry heavy stocks. The more sensible retail merchants do not wish early deliveries, and the present mode is apt to overstock the incompetent man by tempting him to over-buy early when he hardly knows what his trade demands."

The Dominion Cotton Mills Association, which is a new feature in the trade this season, appears to occupy a similar position to the Sugar Refiners. The latter are combined to protect their own interests by regulating the price of granulated sugar, and wholesale grocers cannot sell at any other than the prices fixed by them. The Dominion Cotton Mills Association in the same way can regulate the price of grey cottons. They will practically be about the principal creditor of each wholesale house and have large powers in directing for weal or woe a considerable part of the dry goods trade in the Dominion. The full scope of their operations is hardly yet realized. Meantime let us see if some understanding could not be arrived at between the wholesaler and retailer as to shortening credits. The terms on grey cottons have been reduced somewhat to the wholesale trade. Warps, yarns and bags are now usually sold nett, 30 days, but the amount of these items in some orders is so small that they are run in and averaged with 3 and 4 months' goods at the end of the month. Could they not be sold at closer prices and for nett cash, 30 days, and so make nett goods such an important item that they would form a settlement by themselves and not be run in and averaged? Then sell all other Canadian domestic manufactures at mill terms thus: Colored cottons at 3 months, and woollens at 4 months, and at mill datings, say 1st March, and 1st September, and give imported goods only 1st April and 1st October. The dry goods men will be forced sooner or later to some such plan from the action of the wholesale grocers. They should not, however, make the same mistake the grocers did and reduce both terms and discounts at the same time; these touch two different sets of customers and both classes were irritated. If the mild changes suggested were made it would help greatly in enabling the dry goods men to get their pro rata share of cash; it would affect a limited number of retailers only; Montreal merchants, who are reasonable enough, would join with Toronto and the West on domestic goods, and by and bye terms might be assimilated on imports.

THE PATRONS OF INDUSTRY.



OW easy it is for some men to get on in the world compared with others. It seems to be the fate of a few to be constantly beset with troubles and perplexities, and in this respect country storekeepers have a full share. Our heartfelt sympathy is extended to them in their impending struggle with the Patrons of Industry and the Farmers' Union. It is said that the one great and all important object of the former is to smash the combines. But it seems to us that another object will be accomplished, and that is to smash the storekeepers who do not enter into their cast-iron agreement. It is all very well for men to combine for that purpose so long as they do not,

by such combination, injure innocent third parties who are as much at the mercy of the combines as they are. In this instance it seems to us a case of "the pot calling the kettle black." The way to smash a combine is not by hitting at the storekeeper in compelling him to sell his goods at a certain profit and no more. People are, of course, perfectly justified in honorably endeavoring to get their goods as cheaply as possible, but they are not justified in combining to practically boycott certain storekeepers because they refuse to be dictated to as to the profit they shall realize on the goods they retail. Storekeepers should have sufficient backbone in them to decline point-blank to enter into any such agreement, and should hoist the Patrons of Industry with their own petard by combining amongst themselves to have nothing to do with the Patrons as such. The agreement that the storekeeper is required to sign reads as follows:—

ARTICLES OF AGREEMENT.

Province of Ontario
 County of...
 This agreement, made and entered into by and between.....
of.....dealer in.....of the first
 part, and the Patrons of Industry of the second part, witnesseth,
 that the said party of the first part, for and in consideration of the co-
 venants to be performed by the parties of the second part hereby
 agree with the parties of the second part as follows:

1. To sell goods to members of said order as follows, to wit:
 will sell all lines of goods in.....store, or that.....
 may hereafter offer for sale at.....store, at the following named prices
 (and furnish invoice of same if required), for cash or its equivalent
 in produce to be taken at the market price.

2. In case that any goods are sold to persons not members of
 the order as a "leader" or "specialty" or for other cause at less than
 the above rate, then the same kind of goods shall be sold to all
 members of the order at such special rate.

3. The party of the first part agrees to show the invoice of
 said goods to any member of said order having authority of said
 order, to be copied by said member if he so desires. And the said
 party of the first part further agrees that.....will not sell
 goods to persons not members of the order at the price aforesaid.

The Patrons of Industry, parties of the second part, agree
 to and with the said party of the first part, to patronize said party of
 the first part in.....line of goods, and to protect.....
 by their efforts and influence. And the parties of the second
 part further agree that they will not make known to persons not
 members of said order the price they pay for goods.

Should any member of the order feel himself wronged by any
 deal he shall furnish the president of his association with a bill and
 a description of the goods purchased, giving kind, marks, etc., suffi-
 cient to identify them, and said president shall investigate the same,
 and if he cannot satisfactorily arrange the matter, he shall refer the
 same to the proper committee, who shall take action hereon.

And it is further agreed by and between the parties that this
 contract shall be and remain in force for.....
 from this date, to be renewed if desired by the parties.

Witness our hands and seals the.....day of.....
A.D. 189.. In presence of:

.....[L.S.]
[L.S.]
[L.S.]

The storekeeper, by this agreement, is bound not only to sell his
 goods at a low figure but to take payment for same in cash "or its
 equivalent in produce to be taken at the market price." He can be

loaded up with produce to an unlimited extent, and be at the trouble
 and expense of selling it and running the risk of a fall in the mar-
 kets. All the Patron has to do is to cart the produce to the store
 and serenely inform the storekeeper that it is in payment of his ac-
 count. A very simple and easy arrangement for the Patron, but a
 most one-sided affair for the storekeeper who, in terms of the agree-
 ment, has no alternative but to grin and bear it. It will surprise us
 very much if any storekeeper will so far forget himself as to submit
 to such a high-handed, unjust, and dictatorial proceeding. There is
 little need for anybody of men to attempt to curtail the profits of the
 country storekeeper as bad debts and long credits are quite sufficient
 at present to keep his nose to the grindstone.

A FAITHFUL RECORD.

In my contribution of last month I spoke of the desirability of
 keeping a correct record of business transactions, and of the superi-
 ority of double entry, as compared with the method usually known as
 single entry for that purpose. I really do not know whether it is
 necessary or not to support such a statement by argument, not being
 familiar with the business mind of the country. If I take it for
 granted that the spread of business knowledge (theoretical of course)
 has kept pace with that of other departments in our educational
 system, it will be perhaps a superfluous task to prove that which is
 already admitted. But it is not safe to take things for granted, and
 I shall proceed on the assumption that here and there throughout
 the country there are men in business—grocers, dry goods mer,
 etc.—who still follow some old-time plan which seems to accomplish
 everything desired.

The simplest form of single entry is that of one book, namely, a
 blotter or day-book, in which customers are debited with the articles
 sold them on credit, the pen being drawn through the entry when the
 amount is paid. This is a stage in advance of the back of the door
 spoken of last month, and if a man does not attach much value to
 time it will perhaps be a pleasing occupation to run his finger back
 over the pages of the day-book for months, picking out the entries
 one by one, until at last he is brought up by the word "Paid" in the
 last entry of the old account. Not many men, of course, retain or
 adopt so clumsy and uncertain a method as this, but among the very
 small storekeepers, no doubt, there are some. In this method the
 cash received on account, or in full, of some former sale, is put in
 the till with that received for ordinary cash sales during the day, no
 cash book being kept. The next step in advance would be the addi-
 tion of an Index, in which the credit sales are gathered together op-
 posite the names of the customers at longer or shorter intervals as
 may be thought desirable. This method will prevent the great loss
 of time caused by the first, but is scarcely more accurate. Next in
 the scale of progress we add a Ledger, to which the items are posted
 daily or in bulk sum at the end of the month. Cash received or
 paid is entered also in the day-book and posted to the Ledger in the
 same manner as other entries. Still ascending we add the Cash
 book, then the Invoice book, the Bill book, etc., until we have all the
 book necessary for a simple system of double entry. But it is not
 double entry, for although we may enter our invoices in the Invoice
 book, our cash in the Cash book, etc., we have yet to discover and
 put in practice the one principle of all others which insures as per-
 fect accuracy as is possible to attain, namely this, that every debit entry
 in the Ledger must have its corresponding credit, and consequently
 that when the books are correctly transcribed the debit and credit
 sides of the Ledger must be equal to each other, or, in book-keeping
 phraseology, must balance. So long as we are without this safe-
 guard, we can never be certain that our books are correct. We may
 check 50c. for \$50.00, or \$500 for \$5.00, and when we have got
 through checking, and think we are all right we may be out the differ-
 ence between some such amounts as these, and never know it until
 some fortunate accident or some honest man reveals the mistake.
 With double entry we should have been obliged to check and re-check,
 as many do to their sorrow every month, until the discrepancy was
 found.

Assuming that my readers have followed me thus far with some
 interest, and that most of them agree with me, I shall be glad in
 some future issue to speak of some systems of double entry adapted
 to various kinds of business.
 J. B. HARRIS.

KNOX, MORGAN & CO.,

Wholesale Dry Goods Importers,

HAMILTON, = = ONTARIO.

OUR Travellers have started on Sorting Trip and will shew newest PRINTS at 10c. These are the very latest designs and colorings and confined to ourselves.

In LINENS—We have secured several packages from McLachlan Bros' stock, which will command attention.

CARPETS and House Furnishings are moving freely. See our Ranges and Values.

SPECIAL ATTENTION is being bestowed on keeping STOCK FULLY ASSORTED this season and well-balanced, and we invite our customers to send letter order repeats for easy selling goods, to be laid aside.

LETTER ORDERS AND CORRESPONDENCE about Goods have special attention, care and despatch.

EDITORIAL NOTES.

Mr. H. de Soras, of the Richelieu Ranch, near Whitewood, N.W.T., has gone to his former home in Lyons, France, with the object of negotiating for the establishment of a woollen factory on his estate.

We are in receipt of an Eastern Pamphlet by Harry Harman, artistic decorator and window draper, Louisville, Kentucky. It contains many valuable hints in window dressing and store decorating, with illustrations which are original in design and most attractive. Every retailer in dry goods should have a copy of the pamphlet.

China appears to be a splendid market for cottons. For the month of January exports from New York alone were valued at over \$1,000,000, which has been rarely surpassed so early in the year. The packages numbered 19,000. A shipment of 130,000 yards was made from the Kingston cotton mill on Feb. 19th, and a like shipment was made in January. The total export of cotton to China from the Kingston mill last year was 2,000,000 yards, or 615,460 lbs.

The attention of our readers is called to the advertisement of Samson, Kennedy & Co., the fancy dry goods house of Canada. The business of this firm has assumed colossal dimensions and is steadily increasing. A walk through their warehouse will impress any one with the fact that it is a progressive house and everything abreast with the times. Their fancy goods department, or what is popularly known as notions, is something surprising in the variety of lines kept, and is almost continuously swarmed with customers.

Messrs. Ogilvy, Alexander & Anderson, Toronto, state that their season's trade is better than last year, and the prospects for a good summer trade are very encouraging. A visit to their warehouse showed that they have specially good lines in Printed Sateens,

Drilletts, Cambrics, and new Cotton Dress Materials in Zephyrs, Gingham, Chambrays, and Printed Wool Delaines. This house always makes a very prominent feature of dress goods, and this season the stock is certainly very attractive. In fact the same can be said of the whole of their stock.

A neat brochure has been sent us by Mr. T. C. Irving, superintendent of Bradstreet's, entitled, "A Record—Not a Prospectus," for 1890. It contains much valuable information to the mercantile community, not the least of which is the record of the causes of failure, an inquiry in relation to failure statistics which is wholly unique. In our first issue we were able to give, through the courtesy of Mr. Irving, the causes of failure in the dry goods and allied trades, and as we think the causes applicable to all failures in Canada would be interesting information to our readers, we give the following table taken from the "Record," which also includes Newfoundland.—

Failures due to	No.	Assets.	Liabilities.
Incompetence	312	\$1,166,815	\$2,439,863
Inexperience	68	146,224	164,256
Lack of capital.	905	3,509,583	1,702,563
Reckless granting credits	51	220,194	410,786
Failures of others.	38	241,715	527,417
Personal extravagance.	9	18,458	54,750
Neglect of business	44	91,024	218,220
Undue competition	29	93,186	229,571
Disaster, or commercial crisis	96	840,787	1,588,168
Speculation outside	44	328,574	768,350
Fraudulent disposition.	30	89,440	278,056
Totals	1,626	\$6,746,000	\$12,482,000

CORRESPONDENCE.

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

IMPORTS.



WE are enabled, through the earlier than usual publication of the Trade and Navigation Returns, to present in this issue to our readers a statement showing the imports for the dry goods and allied trades for the year ended 30 June, 1890. We also show the imports for the previous year and the comparison will be found interesting.

The total value of dutiable goods of all kinds imported for 1889 was \$80,059,966, of which the dry goods and allied trades contributed \$24,295,151; the figures for 1890 being respectively \$86,258,633, and \$24,970,869. The total imports of dutiable goods therefore show an increase of \$6,198,667 for 1890, the increase for the dry goods and allied trades being \$675,708. A glance at the statement below will show that the principal items of increase are as follows:—Printed or dyed cotton fabrics, \$82,142; artificial flowers and feathers, \$83,827; gloves and mitts of all kinds, \$64,856; Gutta Percha and India rubber clothing, \$81,604; ribbons, \$124,968; cloths, \$563,091; tweeds, \$190,454; woollen hosiery, shirts and drawers (knitted goods), \$83,480; socks and stockings of wool, etc., \$59,786; all fabrics, composed wholly or in part of wool, etc., \$151,942; cloaks, dolmans, jackets, etc., \$215,038; coats, vests, trousers, etc., \$62,525. But there are decreases also, the principal items being:—Sewing cotton thread in hanks, black and bleached, 3 and 6 cord, \$82,504; all other manufactures of cotton, \$67,600; ostrich and vulture feathers, dressed, \$100,296; towels, of flax, hemp, or jute, \$58,490; fur skins, wholly or partially dressed, \$70,751; hats, caps and bonnets of straw, etc., \$57,141; silk, and all manufactures of, or of which silk is the component part of chief value, \$78,792; cassimeres, \$433,339; clothing, all other, not otherwise specified, \$115,013.

The total value of free goods of all kinds imported into the Dominion for 1889 was \$35,164,965, and for 1890, \$35,599,608, an increase of \$434,643. The total value of these goods used in the manufacture of dry goods, hats, etc., for 1889 as shown in the statement was \$6,015,264, and for 1890, \$5,939,222, a decrease for 1890 of \$76,042.

Following is the statement:—

	DUTIABLE GOODS.	
	1889.	1890.
Braces or suspenders.....	\$ 49,542	38,000
Buttons of vegetable ivory or horn.....	8,642	7,595
Buttons, all other, N. E. S.	281,058	270,172
Carpets, N. E. S.....	93,173	100,369
Cocoa matting.....	5,503	5,304
Collars of cotton or linen.....	34,676	41,920
Cotton and manufactures of:—		
Bleached and unbleached sheetings, drills, ducks, etc., not stained, painted or printed.....	153,846	139,845
Ginghams or plaids, dyed or colored.....	63,958	26,596
Denims, drillings, bed-tickings, Canton flannels, ducks and drills, dyed or colored, checked and striped shirtings, cottonades, pantaloon stuffs, Kentucky jeans, etc.....	193,400	153,420
Printed or dyed cotton fabrics, N. E. S.	1,659,001	1,741,143
Jeans and couilles imported by corset makers for use in their factories ...	39,706	46,482
Damask of cotton, bleached, unbleached, or colored.....	23,547	20,545
Handkerchiefs, plain or printed, in the piece or otherwise.....	109,883	101,001
Wadding, batting, warps, etc., not bleached, dyed or colored	2,545	2,287

Knitting yarn, hosiery yarn, or other cotton yarn, finer than No. 40, not bleached, dyed or colored, N. E. S.....	4,246	4,106
Knitting yarn, hosiery yarn, or other cotton yarn under No. 40 and N. E. S.....	184	1,997
Wadding, batting, warps, etc., dyed or colored.....	6,771	8,280
Knitting yarn, hosiery yarn, etc., dyed or colored	7,038	11,825
Cotton warp, No. 60 and finer.....	39	119
Warp on beams.....	33	665
Shirts, of cotton	21,781	21,229
Sewing thread, on spools.....	309,532	290,399
Sewing cotton threads in hanks, black and bleached, 3 and 6 cord.....	213,361	130,860
Sewing cotton thread, N. E. S.....	1,374	3,139
All other cotton thread, N. E. S.....	5,926	7,802
Bed comforters or quilts of cotton, not including woven quilts or counterpanes..	4,459	4,997
Clothing or other material not otherwise provided for, including corsets and similar articles made up by the seamstress or tailor; also tarpaulin, plain or coated with oil, paint, tar, or other composition.....	402,010	411,975
Clothing not otherwise provided for.....	8,137	1,403
Colored fabrics woven, of dyed or colored cotton yarn, or part jute and part cotton, or other material except silk.....	144,710	160,900
Shawis.....	3,613	1,255
Socks and stockings of cotton.....	86,853	81,790
Tapestry, lap dusters, etc., not embroidered	4,115	3,757
Towels	30,974	29,044
Uncolored cotton fabrics, viz.: Scrims and window scrims, cambric cloths, muslin apron checks, brilliants, cords, piques, diapers, lenos, mosquito nettings, Swiss jaconet and cambric muslins, and plain, striped, or checked lawns (from 28th March).....		16,271
Velveteens and cotton velvet.....	75,121	82,990
Winceys of all kinds, N. E. S.....	27,526	17,160
Winceys, checked, striped, or fancy cotton winceys, not over 25 inches wide.....	1,679	2,854
Cotton, all other manufactures of, N. E. S.	449,230	381,630
Crapes of all kinds.....	97,882	87,657
Cuffs of cotton or linen.....	5,650	6,569
Curtains when made up, trimmed or untrimmed		7,051
Embroideries, not otherwise provided for..	183,867	202,227
Braids, cords, gimps, galloons, fringes, bindings, etc.....	592,634	557,312
Fans, not printed	3,359	2,128
Flowers, artificial, and feathers, N. E. S....	97,963	181,790
Feathers, ostrich, and vulture, undressed..	511	188
“ “ “ dressed....	148,699	48,402
Lace curtains, collars, and similar goods of lace or part of lace, nets, blonds and all laces of cotton, linen, silk or other material.....	629,359	672,611
Millinery, not elsewhere provided for.....	13,685	12,748
Flax, hemp and jute, manufactures of: Carpeting or matting and mats of hemp and jute	93,314	77,282
Damask of linen or of cotton and linen, bleached, unbleached, or colored.....	211,697	224,695
Handkerchiefs, plain or printed, in the piece or otherwise.....	108,066	104,247
Towels.....	207,664	151,174

Sheetings, Russia and other, of flax or hemp	580	826	Costing over 10 cents and under 14 cents		
Linen, brown or bleached.....	99,322	76,227	per yard.....	587,759	567,918
Linen duck, canvas, diapers, huckabacks,			Costing 14 cents and over... ..	2,202,686	2,542,588
or other manufactures of flax, N. E. S.	418,068	426,345	Cloaks, dolmans, jackets, talmas, ulsters,		
Linen clothing, N. E. S.....	2,766	2,375	or other outside garments for ladies'		
Linen thread.....	177,919	171,337	and children's apparel, and goods of		
Shirts of linen.....	5,631	8,239	similar description... ..	507,278	722,316
Yarns, jute.....	2,121	3,404	Coats, vests, trousers, ulsters, and outside		
Tapestry, jute.....	4,850	10,319	garments for men and boys.....	78,394	140,919
Fur skins, wholly or partially dressed.....	654,953	584,202	Shirts, drawers and hosiery, N. E. S....	53,084	28,342
Fur caps, hats, muffs, etc., and other manu-			Cloth caps.....	24,085	.....
factures of fur.....	102,579	98,299	Clothing, all other, N. E. S.....	163,947	48,934
Gloves and mitts of all kinds.....	637,191	702,047	Carpets, Brussels and Tapestry..	973,212	969,596
Laces, knots, stars, embroideries, etc., of			" Damask.....	.....	518
gold and silver.....	635	618	" Dutch.....	.....	12,298
Gutta percha and India rubber cloth, or			" Venetian.....	.....	285
clothing made water-proof with India			" Felts, printed.....	.....	495
rubber.....	293,275	374,879	" Smyrna.....	.....	10
Hats, caps, and bonnets, beaver, silk or	768,514	782,124	" Two ply and three ply, treble in-		
or other like material.....	361,901	304,760	grain, composed wholly of wool.	43,871	43,630
Hats, caps, all other, etc., N. E. S.....	143,687	142,551	" Two ply and three ply ingrain, of		
Mats and rugs of all kinds, N. E. S.....	60,052	73,198	which the warp is composed		
Oilcloth in the piece, cut or shaped, oiled,			wholly of cotton or other mater-		
enamelled, stamped, painted or printed,			ial than wool, worsted, etc., etc..	19,228	22,693
India-rubbered, flocked or coated, N.			Felt, pressed, of all kinds, not filled or cov-		
E. S.....	53,949	62,599	ered by or with any woven fabric.....	100,121	145,091
Oil cloth, floor.....	140,906	148,075	Winceys of all kinds, N. E. S.....	9,150	11,346
Ribbons, N. E. S.....	21,576	26,886	Woollen netting for boots, shoes and gloves	11,975	6,645
Silk and manufactures of:—			Wool waste and shoddy... ..	3,989	17,504
Dress and piece goods.....	587,464	598,053	Total.....	\$24,295,161	\$24,970,869
Handkerchiefs.....	105,174	110,884	FREE GOODS.		
Hosiery.....	6,738	7,450	Fur skins of all kinds not dressed in any		
Clothing, not otherwise provided for.....	124,072	175,887	manner, N. E. S.....	516,525	396,178
Ribbons.....	565,492	690,460	Hatters' furs, not on the skin... ..	5,996	6,722
Silk in the gum or spun, not more advanced			Silk, raw or as reeled from the cocoon, not		
than singles, tram and thrown organ-			being doubled, twisted, or advanced in		
zine, not colored.. ..	11,652	7,379	manufacture any way.....	162,373	192,824
Do. do. colored.....	101	132	Silk cocoons and silk waste.....	865	705
Sewing silk and silk twist.....	71,560	53,119	Wool, unmanufactured, N. E. S.....	1,605,355	1,729,056
Shawls.....	1,125	2,191	Buckram for hat and bonnet shapes.....	1,099	417
Silk plush netting used in the manufacture			Cotton wool.....	3,612,574	3,539,249
of gloves.....	695	491	Cotton yarns, finer than 40, unbleached,		
Silk, and all manufactures of, or of which			bleached or dyed, for the manufacture		
silk is the component part of chief			of Italian cloths, cotton, worsted or silk		
value, N. E. S.....	1,094,468	1,015,676	fabrics.....	74,090	38,321
Velvets.....	196,920	189,660	Hatters' bands, bindings, etc., imported by		
Umbrellas, parasols, and shades of all kinds	303,336	330,144	hat manufacturers only for use in the		
Wool, manufactures of:—			manufacture of hats.....	19,581	19,985
Blankets.....	48,894	54,044	Hatters' plush of silk or cotton.....	4,317	3,738
Cassimeres.....	494,184	69,845	Sweat leathers, imported by manufacturers		
Cloths.....	1,058,910	1,622,001	of hats only.....	1,345	1,567
Coatings.....	788,716	781,538	Yarns, imported by manufacturers of braids,		
Doeskins.....	1,112	185	etc.....	11,144	10,460
Meltons.....	40,757	19,381	Total.....	\$6,015,264	\$5,939,222
Overcoatings.....	47,929	28,840			
Tweeds.....	950,802	1,141,256			
Felt cloth of every description, N. E. S....	5,309	21,706			
Flannels, including plain and checked, of					
all colors.....	244,305	263,913			
Hosiery, shirts and drawers, N. E. S. (knit-					
ted goods).....	443,567	527,047			
Shawls.....	207,373	178,136			
Socks and stockings, of wool, worsted, the					
hair of the Alpaca goat, etc.....	315,192	374,978			
Yarn, knitting yarn, fingering yarn, worsted					
yarn.....	129,523	107,689			
All fabrics composed wholly or in part of					
wool, worsted, etc., costing 10 cents per					
yard and under.....	788,162	620,043			

The spasmodic advertiser, says the Kansas City Star, is like the moon. He waxes and wanes. Occasionally, when he thinks he is outshining all others, he is eclipsed. His boom trade is knocked out, and not having any regular reliable custom, he is left stranded on the sands of credit, while he sees the trim-built craft of his competitor, who has always kept up advertising steam, sailing away over the bar of hard times on the tide of trade into the broad ocean of success. The multitude of big dollars he spent when the tide was naturally coming his way, only runs him so much higher aground; so when the quick ebb came it left him high and dry, a monument of unwise advertising.

DUTY ON TEXTILE MACHINERY.



MANUFACTURERS of textile goods have a just cause for grievance. So far as their machinery is concerned the protective tariff seems to work the wrong way, and it would benefit all classes if the duty on machines, which they are compelled to import, was removed, as it would have the effect of cheapening the cost of production and enable them to successfully compete with foreign manufacturers who have got these machines. We shall instance a few cases. On blanket hemmers the manufacturer has to pay a duty of 30 per cent. The cost of a machine of the most approved and latest style ranges from \$75 to \$110, the higher price being caused by a royalty of \$35 imposed by the United States Government. What object can be gained from a protective standpoint in making a manufacturer pay a duty of 30 per cent. on a machine that cannot be manufactured in this country? It would be folly for a manufacturer to start the manufacture of these machines here, for the simple reason that there is not the trade in this country to call forth a sufficient demand for them so as to even compensate him for the heavy cost of the requisite machinery. Then there is a duty of 30 per cent. on machines for making fashion goods and shape goods which cost from \$2,000 to \$5,000 each. They are made in England for the Nottingham trade. The duty forms a barrier in the way of people purchasing these machines for use in this country. Then take wool washing machines, which are very bulky. To get them of the most approved style they have to be bought either in the United States or England, and as they cost from \$1,000 to \$1,200 each, a duty of 30 per cent., besides commissions, freights, etc., and risks of breakage, is a heavy impost upon the manufacturer and tends to raise the cost of production. While looms and carding machines can be manufactured in this country, they can, we understand, be much more cheaply purchased in England and the United States, even with the duty of 30 per cent. added, and are better adapted for the purpose. Owing to the heavy duty and the constant wearing out of most of the machines our mills, with the exception of ten or at the outside twenty, are equipped with second-hand, discarded machines from the United States. If it were not for the excessive duty the manufacturers could buy new machines of the most approved styles, instead of these second-hand ones, which would be better and cheaper in the end for all concerned. The duty on woollen goods is 10c. per lb. and 20 per cent. ad valorem. This being the duty to protect the manufacturer from foreign competition, what protection is there for him by making him pay duty on all machinery he requires and on his mountings, such as silks, braids, and buttons? There is an anomaly somewhere. Money is dearer in this country, fuel is dearer, and all the cost of manufacturing through difference in climate is greater than in England or the continent of Europe, consequently manufacturers here are handicapped by these causes and by a heavy duty, and are thereby prevented from turning out the best class of goods.

HARD ON THE CUSTOMER.

The estate of Boyd, Bros. & Co., wholesale dry goods, Toronto, is expected to realise between 25 and 30 cents on the dollar. Considerable sympathy has been expressed for a large number of customers of the firm who had sent money to them to cover bills coming due on 4th February, which was claimed by the assignee and included in the firm's assets. The bills had still to be taken up from the Bank by the customers, and they had to rank as creditors on the estate for the money seized by the assignee. The assignee apparently acted within his rights in the matter, but all the same it is not by any means equitable or just that these customers should suffer a serious loss by following an established precedent in business circles

in sending their money to the firm with whom they do business instead of direct to the bank. The money was sent for a definite purpose, viz.: to meet a bill due at a certain date. The customer has no reason to believe otherwise than that the bill is in the hands of the firm; the fact that it has been either discounted by the firm or placed in bank as collateral security should not concern him. In these circumstances is it right for any one, whether clothed with authority or not, to apply that money to any other purpose than what was intended? It may be law, but it is undoubtedly not justice. If the bank had not shut down on the firm on the 4th the money would have been applied by the firm in taking up the bills. Why should an innocent third party be made to suffer loss by the action of either the bank or the firm in regard to a matter with which he had nothing to do? The law should be changed, and if a case were submitted to the courts we believe the customer's rights would be respected and an order in all such cases would be made that such moneys should be utilized for the purpose for which they were intended and for no other.

ONE MERCHANT'S WAY.

W. D. Showalter, in *Printers' Ink*, says:—You, if you are a retail merchant and an advertiser, will allow me the point that one of your chief difficulties in business is to get your clerks thoroughly in touch with the spirit of your advertising, so that when a customer is attracted solely upon the art you have breathed into your announcement, the spell is not completely shattered by the manner or methods of the clerks. You know that it is happening in a thousand stores to-day—now, while you are reading—that a well-written advertisement has given a customer a sort of glowing ideal of a store; and said customer—a new one—is paying a visit to the establishment that can invite patronage with so much politeness and cordiality; and just now, while we are talking about it, the clerks or salespeople in these same thousands of stores are dashing a little cold water on the good impression the advertisement made.

It's merely a case of "the times are out of joint." These stores are out of joint; they are not well organised; they are not a great big, composite merchant, as they should be—these clerks are not; but each is doing his own pulling, and in his own way—to the extent, at least, of making the business jerky. The salespeople are out of gear with the advertising man.

I happen to know personally a merchant who has almost gotten rid of this problem. He employs about fifty salespeople, and his line is "general store" goods. He writes his own advertisements, and writes them well. They are read, and bear fruit. But he got tired of twisting his brains around for arguments to induce Mrs. Homewoman to come to his store and then seeing Mary Manning, at silk counter, spoil his success after the advertisement had done its work.

So my friend the merchant went to his Miss Mary Manning, at silk counter, and handed her his "copy" for a silk counter advertisement one day, and asked her to study it for a while and then come to his desk and tell him what she thought of it; how it could be improved; what she would say if she were trying to get people to visit the store. The astonished clerk gave him no pointers that time, but she pried her eyes open so wide that they commenced to look at things in a somewhat new light.

My merchant began to take each clerk into his confidence in this manner; to ask them to think up points about their department for him to use; to try to see what there was about the things they sold to interest people when told in print. And he liked the results so well that he got to questioning his clerks on how to keep the interest the advertisement might incite awake and increasing when the customer arrived. In short ("in short" is not a good expression, but who of us can kill it?), he broiled his clerks in the same ideas that his announcements proceeded from; and there are now fewer jerks in the store management; and, not very strange to say, my merchant friend makes advertising pay. Could it do otherwise than pay under such conditions?

THE TRADE IN MONTREAL.

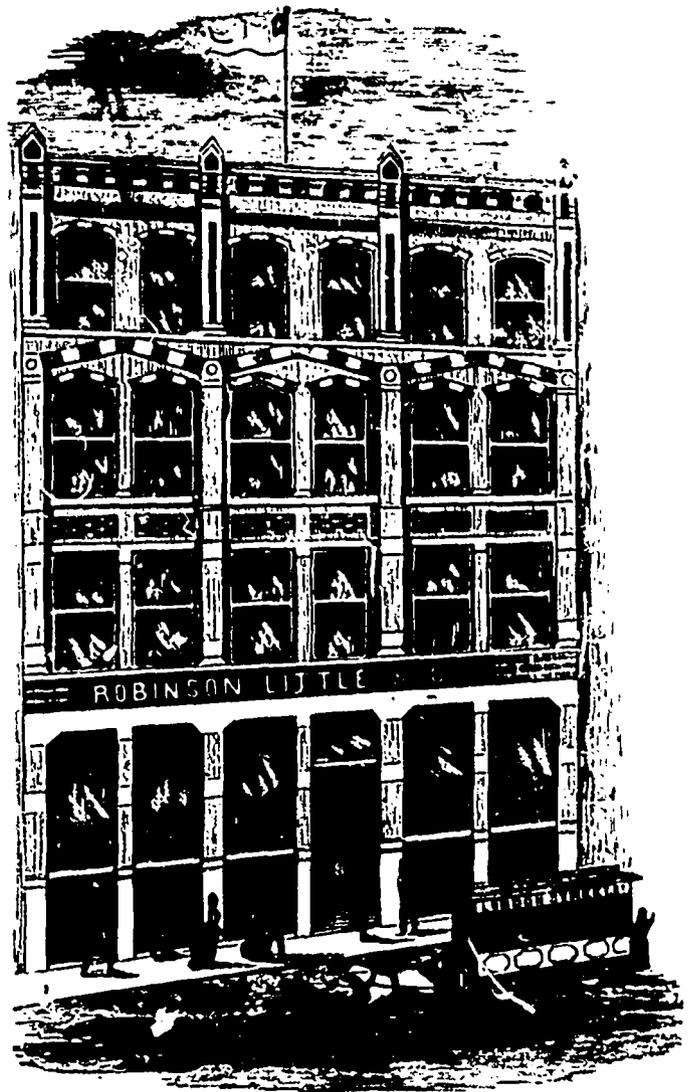
(BY OUR OWN CORRESPONDENT.)



TAKING into account the disturbances to which trade has been subjected during the past month, it would be unwise to attribute the present depression wholly to inherent unfavorable factors. But for present purposes it is necessary only to speak of the condition of the dry goods trade and allied industries in so far as Montreal and the district of which it is the centre, without enquiring too closely into the causes. Whether these causes are likely to be permanent and exercising a widespread influence, or only temporary, remains to be seen. The opening of navigation is looked to as the cure for all industrial evils, but this year it seems certain that some more radical measure is necessary before trade resumes its normal activity. The fourth of March, usually regarded as the critical period, has passed, but the manner in which paper was met is not at all reassuring. The banks say the settling was satisfactory, but the wholesalers affirm that it was at their expense. Their credit has been taxed to meet the liabilities of their customers whom they cannot afford to lose. They decided to carry them a while longer before casting them overboard. A fair estimate places the amount of paper that was met in a purely business way at considerably under one-half. The stocks of the bankrupt houses have not yet been thrown into the circulation; retailers are waiting for them, not unreasonably expecting to get a dollar's worth for fifty cents. If they are not buying, neither are they paying, and they in turn fall back on the farmers and blame them for hoarding their money. The farmers in turn reply that they have none to hoard. On the one hand the reports of the Loan and Mortgage Companies show that notes are being well met and that interest is paid when due, and the bank statement indicates an increase in the amounts on deposit, proving that if pushed to it money is readily forthcoming. On the other hand the earnings of the Canadian Pacific Railway show a marked increase chiefly from the carrying of grain in the West, where the farmers are obliged to place it on the market, and consequently collections from that district are better. But the earnings of the Grand Trunk, while they show an increase in passenger traffic, present a marked deficiency in freight carrying profits. This means that the farmers in Ontario, where this road chiefly operates, have not yet marketed their grain. Last year's crop was undeniably good, so that there must be wealth somewhere. The farmers, through their alliances, seem committed to a concerted action, and as prices are advancing and a free outlet is in sight as navigation opens, it is not unfair to infer that there must soon be an expansion and a freer movement both of goods and money. It is improbable, however, that many houses can much longer stand the strain and further collapses are looked for before the weaker institutions are all weeded out. The localities from which travellers bring the worst reports bear out these views, namely, the interior of Quebec and Ontario, while the returns from the West and the Maritime Provinces are much more hopeful. The general experience is that retailers are unwilling to anticipate their requirements, and in many cases unable to meet the obligations already contracted. Meantime the wholesale houses are very conservative in placing their orders with the mills for fall goods. The combination of the cotton mills, and the consequent restriction of production, is having its effect, and a firmness in values is already noted with a further advance probable in the near future. Woollens are in sympathy with this movement and the feeling in both is altogether harder. English agents are showing more hesitancy in placing orders, and manufacturers are not filling them with their usual alacrity, a condition which is rather in favour of the Canadian manufacturers, who may be supposed to better understand the requirements of this country.

Just Hatched! Easter Pamphlet

Containing fresh "laid" schemes for displaying goods in show windows and arranging interior of stores, with illustrations and suggestions for novel window displays. Price 50 cents. Send for a copy to Harry Harman, decorator and window draper, P. O. Box 113, Louisville, Kentucky.



ROBINSON, LITTLE & Co.,

WHOLESALE IMPORTERS

—OF—

DRY GOODS

—AND—

SMALL WARES OF ALL KINDS.

343 and 345 Richmond St.,
LONDON, ONT.

A BUSINESS TAX.



NTARIO Legislators at their last session passed an Act (53 Vic., Chap. 55), Sec. 4 of which reads as follows:—

(1) In the case of merchants carrying on a mercantile business in a municipality the municipal Council of the municipality may pass by-laws substituting, in respect of any class or classes of mercantile business, a business tax for the taxes on so much of the personal property of the ratepayer as belongs to the business, providing that such business tax does not exceed seven and one-half per cent. of the annual value of the premises in which the business is carried on, and the Council, in their by-law, may classify different

kinds of mercantile business and fix the business tax on the respective classes at such a percentage on the annual value of the premises occupied within the limits provided by this section, as to the Council may seem reasonable.

(2) For the purposes of this section, the annual value of the premises in which the business is carried on, shall be taken to be an amount representing seven per cent. on the assessed real value of the said premises.

Since then the Dry Goods section of the Toronto Board of Trade, through a committee of which Mr Paul Campbell is chairman, has been working energetically to get the City Council to substitute a business tax for the personalty tax now in vogue. Meetings have been held at which the great injustice to merchants and storekeepers by the imposition of a personalty tax has been pointed out by Mr. Campbell and others, and so keenly has this injustice been felt that a general meeting of the Board of Trade was held on the evening of March 9th to take some action in the matter. The question was fully and ably discussed, and the following resolution, moved by Mr. Campbell, was carried almost unanimously:—

Whereas, the system of municipal assessment of taxing capital in manufacture and business existing in the city of Toronto at present was copied and adopted from the system in operation in the United States many years ago;

And whereas, The said mode is crude, unequal, and unjust and difficult in application, and conduces to fraud, injustice and evasion, and has been generally condemned in the United States, from whence copied,

Resolved, That it is advisable that unjust taxation of capital in manufacture and business should be abrogated in Toronto, and that this board will use its best efforts to have it annulled.

As other cities in Ontario are equally affected with Toronto in this important question, we cannot do better than publish in this issue an epitome of Mr. Campbell's views, which will be found most convincing and unanswerable, as he has bestowed upon the subject the most careful and painstaking research and attention:—There is no tax on capital in manufacture and business in the Empire of Great Britain; in fact, in accordance with an Act of Parliament there can be no tax on personalty of any description for municipal taxation. Their local taxation is based upon the rental. They claim there that all wealth is reflected through rental; that if a man is doing a large business he will necessarily be in large premises, and if a private individual is rich he will necessarily live in a fine house. The statesmen of Great Britain hold that no system of local taxation should be adopted which will not act uniformly and equally upon all property of the same kind or upon all persons owning the same class of property. Our municipal legislation is borrowed or copied from the mode of legislation in the United States in vogue there a century ago, and is crude and imperfect. In the States they have generally discarded it and improved their mode of taxation and adopted a form of personalty taxation more in harmony with what exists in civilized countries in Europe. There is no uniformity or equality of the personalty tax in Toronto. One class of merchants are taxed on their capital, another class on their income derived from capital, and other rich capitalists pay no personalty tax whatever. Capitalists having their money at interest in savings banks and in chartered banks are not taxed upon their capital or upon income derived from these investments, and are not taxed on their personalty in their fine houses. Therefore the taxation here is simply confiscation of one class of personalty for the benefit of other classes; there is no uniformity or

equality in it, and therefore great injustice is done. In Philadelphia the municipal tax is raised on realty, and the only personalty tax is that on furniture, horses and carriages, subject to an exemption of \$350. This exemption has the effect of throwing the personalty tax off the furniture of the poor and throwing the whole incidence of personalty taxation on the wealthy. In Toronto it is the very reverse. The furniture, horses and carriages of the wealthy are freed from all personalty taxation, and the small storekeeper and small manufacturer are taxed on their entire capital, the rich capitalist on his personalty being entirely freed. The only just mode of municipal taxation is the mode in existence in Great Britain, where they have the experience of centuries and their legislation is based upon honesty, and common sense. The State of Pennsylvania annulled the system of taxing capital in manufacture and commerce first, thereby compelling the adjoining municipalities and States to follow its example. They got such a start over the other States that it is probably per capita the richest State in the Union. The chairman of the Board of Revision of Taxation in Philadelphia says:—"We owe much of our prosperity to the freedom of capital from taxation." By adopting the new law, which is based upon the value of the building in which a man does business, the tax acts uniformly, equally and in harmony with the principle laid down, that "taxation upon all property of the same class or upon all persons owning the same class of property should be alike." It would be much better to get a by-law passed at once making the adoption of the tax at the rate of the general assessment and not be under the risk of its being made 7½ per cent., which certainly would be very irksome and very trying to the small merchant doing business on expensive land. The incongruities of the present assessment are something fearful and unjust and need not be illustrated. The competition in the wholesale dry goods trade is almost solely located in the city of Montreal and the cities of Great Britain. In the city of Montreal the merchant only pays a small business tax. In Glasgow and other British cities he pays no tax whatever, simply paying, like all other classes of the community, taxes on his rental, which is sensible. This is where our competition comes from. A merchant in Toronto pays five or six times as much taxes as a merchant in Great Britain, and it is a fact that a merchant in Europe can send by our subsidized Canadian Pacific Railway goods all the way from Liverpool to Victoria, B.C., for the same or less than is charged from Toronto to British Columbia. The consequence is that the European merchant has an unfair advantage over Toronto merchants, through a subsidized railway of our own, discriminating against us and an unjust tax imposed upon us by our own municipality. One of the great objections which the merchants have against the present mode of assessment is the inquisitorial, insulting nature of the tax. Take the case of a wholesale dry goods firm, which failed the other day. They had been paying taxes for the past three years on \$20,000 capital, whereas the fact was they had not a cent of capital. Could they, as business men, be expected to go before the Court of Revision and publicly state the exact position of their affairs and claim exemption from taxation?

The Ottawa Journal, in referring to the subject recently, said. There are several reasons which suggest themselves as valid grounds on which to adopt the new system.

- 1st. It will greatly simplify the work of the assessors.
- 2nd. It will put an end to the inquisitorial inquiries which under the existing law they are compelled to make.
- 3rd. It will distribute the burden of taxation much more equitably than is or can be done at present, and on account of its wide distribution it will fall so lightly in its operation as to be very slightly felt.
- 4th. It is a step in the direction of abolishing the taxes upon the products of labor and thrift and placing them upon the basis of land values, upon which alone in our opinion taxes should be imposed.

To our mind the drift of public opinion is rapidly tending in this direction, and the single tax theory of Henry George, particularly in relation to municipal taxation, has much to commend it. We conceive that no one can with justice controvert the truths expressed by him in a recent publication as follows:

Taxes on income are unjust in nature and cannot be collected fairly. Taxes on bequests and inheritances are also unjust in nature, and would soon be evaded when large amounts were involved. But the tax on land values has pre-eminently the element of justice. It takes from the individual not in proportion to his needs or to his energy, industry or thrift, but in proportion to the value of the special privilege he enjoys. It can be collected with a maximum of ease and certainly with the minimum of cost. Land lies out of doors. It cannot be hid or carried off. Its value is always more definitely known than any other value, and a little sign on every lot stating size, owner and assessed value would enable public opinion to check the assessment.

Let us have the business tax, and we trust that before long the Legislature will see its way clear to extend the operation to such an extent as will enable all other classes to benefit by it instead of being confined as at present to the mercantile community alone.

RETAILERS ORGANIZING.

Several of our Toronto subscribers inform us that there is a movement on foot to start a Retail Dry Goods Association. They feel that they are at a great disadvantage in many ways from their disorganized state. A large number of important questions affecting the trade, if an Association were formed, could be discussed and satisfactorily adjusted, and a better feeling would be engendered than exists at present. The dry goods men are entirely isolated from each other; they pull at different strings and have nothing in common except to outstrip their neighbors in the race for business. We are not yet in a position to enter into particulars, as the movement is in embryo, but we expect to be able in our next issue to state definitely what the aims and objects of the Association are. Meantime we wish the promoters of the movement every success.

DOMESTIC COTTONS AND WOOLLENS.

Agents in Toronto for Canadian cotton mills report that it is almost impossible to fill orders for flannelettes, and the prospects for the fall trade are splendid. The superior quality of the home goods is fully recognized; there are none so nicely finished, and they are just as cheap as those imported. The demand for both white and grey cottons is very good. It was thought that colored flannelettes would materially affect the demand for grey Cantons, but it is not so, as the demand has not fallen off, and the prospects are that there will be as large a sale as ever.

Woollens—Wholesalers are very conservative in their orders for woollen goods. They are buying very cautiously, and cannot be induced to place large orders in any lines to start the season with. There is nothing of note to report regarding styles, as they remain much the same as last season.

GENERAL NOTES.

R Tyler Sons & Co., wholesale woollens and tailors' trimmings, Montreal, assigned on Feb. 19th at the request of Shaw Sons & Co., manufacturers, Huddersfield, England, with liabilities of \$107,431; assets about \$90,000.

The female knitters in the Kingston hosiery mill had a reduction of twenty cents a dozen made in their wages on Feb. 19th. Fourteen accepted the reduction and four went out.

Max Rothchild, the leader of a clever gang of swindlers who had been working dry goods men all over the United States, was arrested in New York on Feb. 28th. The plan of the swindlers, who did business under the name of William Rothchild & Co., with headquarters at No. 834 Broadway, was to have one of their number call on Western dry goods merchants and represent that his firm had a large stock of first-class dry goods on hand and would dispose of them at a rate far below the market value. Many caught at this bait, and believing the firm to be that of William Rothchild, of No. 146 Howard street, a leading cotton goods house, opened communication with the New York end of the swindling concern. The reply came on a letter sheet bearing the heading, "William Rothchild & Co., Cotton Goods. Cable address, Wroth Co., telephone number, 18,118," stating that owing to the present stringency of the money market and for other reasons they had decided not to open any new accounts, and it would be necessary for the Western firm to forward a draft for the amount of the order before they could be shipped. So tempting was the bait offered as to lowness of prices that this demand was frequently complied with, and the desire to make a good deal at the same time prevented them from giving the thing away to other houses in the same town. Thus the swindlers were frequently

protected by their victims themselves, until the non-receipt of their ordered goods informed them that they had been "done." Inspector Byrnes says the number of instances in which these men have succeeded in obtaining drafts for large amounts from out of town merchants during these two years is startling.

We have to place to the credit of the fire fiend since our last issue the following.—Feb. 16th The Dominion Glove Works at Glenwilliams, Ont., loss \$8,000; McIntyre & Davis, dry goods, St. Thomas, Ont., loss \$12,000, insured for \$8,000. Feb. 16th—T. K. Morris, dry goods, New Glasgow, Ont., loss not stated. March 2nd—Faulkner & Sons, gents' furnishings, Ottawa, Ont., loss \$6,500; McPyke, fancy goods, loss \$200; Mrs. Beckett, milliner, loss \$100. March 8th Chevier's clothing store, Winnipeg, Man., loss about \$8,000; R. J. Wilson, tailor, St. James street, Montreal, loss \$5,000.

NEW CLOAKINGS FOR NEXT WINTER.

The Berlin correspondent of the N. Y. Dry Goods Economist says—Although cloakmakers are in full spring season it does not mean that they are not yet thinking about next winter. The sample collections of winter stuffs show a prevalence of cheviots and vicunas, while cloth like foule doubles will be used more than they have been this year. Plain cheviot vicunas, foules and diagonal striped cheviots will be worn.

Zig-zag stripes on cheviots have favor. These zig-zag stripes are frequently seen, but mostly on plain worsted grounds. Labyrinth stripes are newer than the zig-zag, and are serpent stripes which cover the worsted ground. Over these labyrinth stripes are bombs, cubes and similar designs, in mohair.

Cheviots and vicuna grounds are also seen with broken figured designs.

Among the worsteds are seen a pique-like corkscrew double; grounds with raised grate like design, either broken or continuous; moire designs and several new stripes.

Mode colored worsted grounds have raised designs in scroll and other effects. These designs are braid-like.

The soft, pliant fabrics will, of course, have the lead, and camel's hair doubles will be worn. These are sampled in very nice finish and with braided design.

Colored cheviots with net designs in mohair are being made. Colored cheviot doubles, unlined, are seen in all modern colors, in the same weight as Esquimaux, dark blue, bluish gray, mode and gray shades leading.

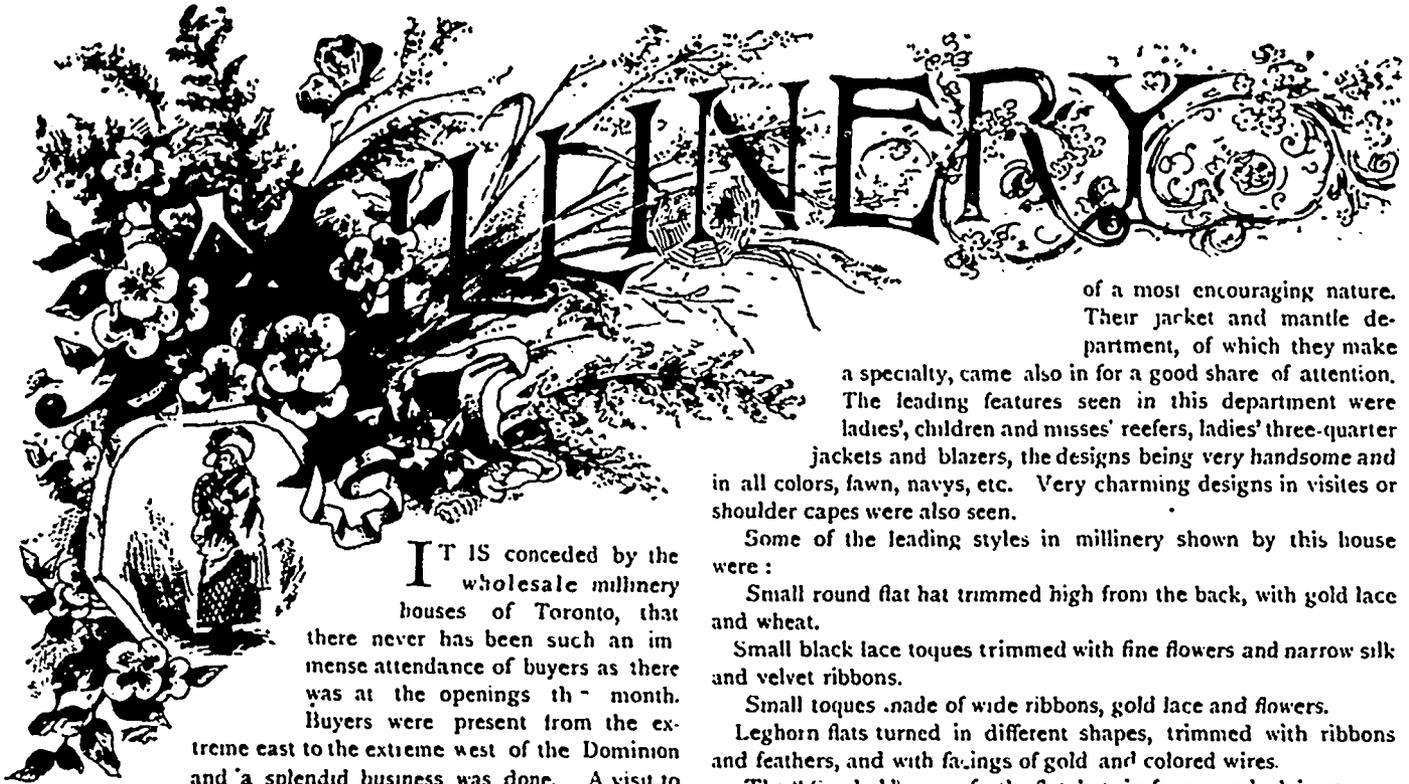
In the cheaper grades, colored wool doubles, in melange, napped into large squares, or diagonal stripes, have been made.

Large gray mode squares on cheviot, vicuna or Himalaya are made.—Colored Himalayas with shorn stripes, are being shown as a novelty.

For cheap staples, black and blue doubles, corkscrew coating and cachemire coating doubles, the latter also with stripes, are made in the various qualities. Esquimaux are seen in plain and melanges, plain and diagonal stripes. Blue Esquimaux are made melange by means of white and orange threads. The principal shades for Esquimaux are black and dark blue, but samples are also seen in bluish gray and in a nice, lustrous chestnut brown.

Pay your readers the compliment of assuming that they will understand what you have to say to them, even if it be technical. If you make or sell first-class dry goods, tell where yours differ from any one else's; point out how to tell good cloth or lace or whatever you sell, show the economy in buying the kind that you carry, or if you carry more than one grade, by buying the best. From Hints to Advertisers.

It is poor policy to place advertisements in a paper because the space can be secured cheap, for cheap rates indicate an insignificant circulation. Business men should pursue the same policy in contracting for space in newspapers as in purchasing their stock of goods—and that is to secure the best value for the money expended.—Ex.



IT IS conceded by the wholesale millinery houses of Toronto, that there never has been such an immense attendance of buyers as there was at the openings this month. Buyers were present from the extreme east to the extreme west of the Dominion and a splendid business was done. A visit to the leading warehouses during the first three or four days was something never to be forgotten. The youth and beauty seemed to be concentrated there, and what they saw did not disappoint them. We will allow some of the wholesale houses to speak for themselves.

D. McCALL & Co.

report that they had the largest crowd in their experience. They came all the way from Halifax to Victoria, B. C., and a special feature of their opening was the large number of buyers from the Lower Provinces who passed through Montreal and came on to Toronto, evidently showing where the trade is centering. The purchases were very numerous and large and they have every reason to be more than satisfied with the result. Their stock of millinery was never in better condition and the same can be said of their mantles and jackets. Some of the leading styles shown by the firm at the opening were as follows:

A large white chip French toque trimmed with lilies of the valley and fine cream lace and ribbons.

Very handsome New York toque in fawn chip trimmed with shaded ribbons and snake ornaments.

Another pretty toque had a foundation of black net with jet trimming, and trimmed with cardinal ribbon and large jet spades.

A charming bonnet with fancy jet crown and full lace front with buttercups and black ribbon velvet tied in bows.

Very handsome French platter made of fancy braid and trimmed with tiger lilies in different shades of green and short ribbon.

Platter in black lace trimmed with heliotrope chrysanthemums and ribbon in a lighter shade of the flower. This was the very best selling shape of the kind.

Black lace hat trimmed with cowslips and lace and jet, a very pretty effect.

Toque with foundation of fawn crape, trimmed with sash ribbon in two shades of fawn, and crown with wreath of violets and buttercups.

Platter made more in the shape of a bonnet with velvet band under, trimmed with full edge of gold and black lace, and with wreath of lilacs underneath and a larger flower on the outside.

S. F. MCKINNON & Co.

saw that they had the largest attendance they ever had at a spring opening and the purchases were in proportion to the attendance. Buyers were present from the extreme west to the extreme east. Trade has since been keeping steady and the prospects are

of a most encouraging nature. Their jacket and mantle department, of which they make a specialty, came also in for a good share of attention. The leading features seen in this department were ladies', children and misses' reefers, ladies' three-quarter jackets and blazers, the designs being very handsome and in all colors, fawn, navys, etc. Very charming designs in visites or shoulder capes were also seen.

Some of the leading styles in millinery shown by this house were:

Small round flat hat trimmed high from the back, with gold lace and wheat.

Small black lace toques trimmed with fine flowers and narrow silk and velvet ribbons.

Small toques made of wide ribbons, gold lace and flowers.

Leghorn flats turned in different shapes, trimmed with ribbons and feathers, and with facings of gold and colored wires.

The "Symbal," a perfectly flat hat in fancy and plain straws, colored and black, trimmed with lace, flowers and ribbons, with deep band forming a crown and bent to suit one's fancy.

Light silver greys used with almost every shade.

REID, TAYLOR & BAYNE

state that they never had such a large number of buyers, all the way from a Victoria to Halifax, and they sold more goods than during any previous opening. Light, fancy stuff was most heavily in demand. Their large assortment of spring mantles was a great success, the latest styles from the German and French markets or view far excelling any previous year. This year they made a specialty of mourning goods, which was also a great success. In millinery, gold and tinsel effects are a big feature this season. Some of the leading styles shown by this house were:

Very small bonnets trimmed with steel and gold, a special feature being a little "pansy" bonnet, trimmed with pansies, with lace foundation and with velvet facings to match and either velvet or faille ribbons for strings.

Large lace hats for young girls and ladies.

Large Leghorn hats for children, trimmed over the crown with white or cream Surah, coming within an inch of the extreme border and faced with the same material, also with streamers of the same material fringed about a quarter of a yard from the bottom, hanging down over the wearer's back.

In ladies' bonnets, laces will be largely used for strings—what is called the fine Calais streamer lace; others with nine-inch net with fine border, and about two-inch gold spot lace on the other side, with trimmings to match, which gives a very fine effect.

In the mourning department a widow's bonnet, with veil combined, was a very tasteful design.

MILLINERY IN MONTREAL.

(By Our Own Correspondent.)

The millinery season had its customary opening, but the buyers were principally women, and the sales were of the lighter kinds. Many heavy lines are practically untouched, and merchants themselves were not in town in such numbers as other years. One feature that runs through all the styles of hats is flatness, flat crown and flat peak to shade the eyes, and a broad turn up behind over-reaching the crown by several inches. Plain straws are not calling for much attention except the black Milan plates, an oval black straw hat as flat as is consistent with use. The taste seems to run to fancy straws

or hair braids, and the shapes are made so light as to permit the milliner to manipulate them into various styles. Bonnets have retired, giving place to small toques, and turbans are decidedly passe, the only lines being some of last year's importations. In the bonnets that are used lace effects are principally studied, but the light airy hats are claiming most of the popular attention. Flowers are monopolizing the taste for trimmings to the exclusion of feathers, except small ostrich tips arranged in sprays, while the flowers are large and small of every possible description and arranged in all combinations. The colors that are most in demand are pale greys from silver to dark steel and even down to black, but pale browns, brown yellows and lavenders are most sought after; even in the blues there is a tinge of grey. In trimmings there is also a taste for colors strangely out of harmony with these modest tints, for gold points, pins, tinsel spotted nets and gauzes. This taste for metals is believed to be only passing, and the glaring obtrusiveness of the first samples is wanted no longer. The old-fashioned velvet ribbon has come into favor, but it is improved by a satin reverse. Shot and spotted lines, however, are sharing the taste.

FASHIONS IN ENGLAND.

The millinery of the moment, says the Pictorial World, is decidedly assorted, the shapes and styles being many and varied, so that one has only to suit one's face and fancy instead of blindly obeying the dictates of Dame Fashion. The very small hats which reigned paramount last year seem to have decreased in favor, but, in spite of all reports to the contrary, the floral toques seem likely to hold their own against all new-comers, and certainly flowers of every sort are to be seen on every make of hat, be it large or small. There is also a tendency to revive the quaint three-cornered hat, in the real old-fashioned shape which rejoices in the name of the "cocked hat." Like most others, these hats are trimmed with flowers, arranged mostly in trails, the stalks finished with a bow of some colored velvet. A charming example is in Havana brown straw, with a long wreath of corn-flowers in their natural colorings, tied with a bow of corn-flower—blue velvet. A second is in a black straw, the flowers being daisies, which rest on a prettily arranged ground of apple-green chiffon, the brim being lined with velvet of the same color; and yet another in the same shape is also of very fine black straw, with wreaths of forget-me-nots, and bows of blue velvet and black ostrich tips. A good many large flat shapes are to be seen,



PLATE NO. 1.

Toque of beige-colored crepe-de-chine, with gold-embroidered and jewel-studded cloth for brim. Trimmings, jeweled gold pin at front holding cluster of rich, deep red roses, branch and foliage at right side front, and sprays of golden yellow aigrette at back.

these being, generally speaking, larger and more floppy than the plaques which have been in vogue for some time, and for these, also, flowers predominate as a trimming, followed, however, closely by feathers.



PLATE NO. 2.

New Parisian turban made of jet passementerie in Louis XVI design, rich fall of bright cut jets at edge. Black ostrich tips at back, with a colonel's pompon of black aigrettes.

One is of the finest make of black chip, caught up with artistic carelessness at the left side with a large jet dagger. Crossing in front, and resting on the hair at the back, are two long plumes in a beautiful shade of eau de Nil, the stalks being hidden underneath. One, in pale gray straw, is adorned with loops of lemon-yellow velvet, upstanding from amidst a mass of shaded gray feathers, verging almost on to white—this being particularly novel. The plaques are still greatly worn, and many of them are adorned in a most effective manner. A much-to-be-admired chapeau is of stiff net, elaborately beaded all over and cut into vandykes, which fit closely on the hair, whilst on the crown is perched a large jet butterfly, this being the only trimming.

A second stylish capote is of a rich purple velvet, exactly the tint of dark pansies, made quite flat, with deep scalloped edges, outlined with tiny primrose buds, two large bunches of the same flowers being laid on the crown, one at the front slightly at the right side, and the other exactly at the back, narrow strings of purple velvet ribbon coming from underneath and tying in front. It is a rather pretty idea to trim hats with flowers which are afterwards veiled with lace, and one in this style is of black straw with loosely tied bunches of cowslips, the lace being gathered together into the centre of the crown, and then falling in a soft frilling over the flowers. This idea is also carried out in a most becoming little bunch of black chiffon, which has a closely drawn crown, the entire front being covered with violets, which are veiled with a single sheet of the chiffon, so that they appear faintly underneath. The brim, again, is of chiffon, thickly ruffled, so as to stand out well and form a becoming finish, giving a soft touch to the face.

A simple but stylish hat is of black openwork straw, rather oval in front and turned up slightly at the back, the whole resting on a flat rouleau of vivid scarlet velvet, and the only decorations being two medium-sized black birds, with outstretched wings laid flat on the top of the plaque.

An equally pretty hat, in a totally different style, has a wide flat brim, curled up in front, of dark brown velvet, and a full crown of tomato-colored crepe de Chine, finished with a large bow of velvet and a bronze buckle at one side; and another bewitching little bonnet is of tan-colored velvet in an oblong shape, quite flat at the back and fluted in front, the taller part being beautifully embroidered in gold thread, and the former having an upstanding fan of the velvet, spread out from side to side.

POINTERS BY PEDRO.



It is known that many retail merchants do not succeed in business because they are content to follow the customs of their predecessors. They open their doors and think that all they have to do is to wait for people to come in, listen to their wants, and supply them over the counters. But in this hustling age something more is wanted. Every year sees a greater fertility of resource displayed by those who are competing for trade, and every year an increased number of persons reaching out for custom instead of waiting for it to enter their doors. Many persons of conservative ideas may object to the expedients to attract trade resorted to by more energetic men, but it must be borne in

mind that adaptation to circumstances is the law of success, that usages that do not violate right principle acquire a sanction after they have been taken up by the majority, and that our truest wisdom lies in conforming to them. Take advertising as an illustration. There was a time when few traders advertised, but one by one enterprising men took advantage of the newspaper or sent out circulars as a means of informing the public of what they had to sell, thereby perhaps stealing a march on some competitor; now almost every business man advertises, and not to do so is to miss one of the best recognised means of drawing custom.

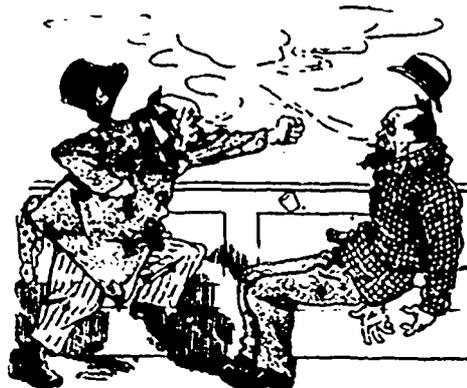
Then take the trade paper. It is, of course, not a recognized means of drawing custom for the retailer, but it is certainly a recognized means of helping him in his business. A live retailer subscribes for his trade paper because he knows that he will find something instructive in its pages which will save him money if the counsel is heeded. He does not glance at its contents in a perfunctory

manner, but reads it carefully, not omitting the advertisements, which contain, as a rule, the latest information to the trade. He knows that by a failure to read the paper in a careful manner he may have lost a suggestion that would have brought him profit. The doctor keeps up with the times by subscribing for the medical journals and making it his business to read them carefully. He studies with scrutinizing care the details of every operation, and is on the alert for any new suggestion that may present itself in the statements before him. The builder peruses his architectural journal with the closest interest, and so should every tradesman peruse his trade paper if he desires to keep himself thoroughly posted. Every retail merchant should nowadays make it a point to subscribe for his trade paper and read it carefully, if he has any ambition to keep abreast of the times, and succeed in his business.

I happened to be in a wholesale store recently when an incident occurred which points a moral. While I was conversing with the manager a customer entered and addressed a question to one of two clerks who were engaged near the entrance. The customer then walked up stairs by himself, and the manager, with a hurried "excuse me," left me and overtook him before he reached the next floor. In about twenty twenty minutes the manager returned to resume his conversation with me, but before doing so gave the two clerks referred to a proper hauling over the coals for not accompanying the customer to the department he apparently asked for, telling them that a repetition of such conduct would lead to their dismissal. The moral is: Show your customer every attention.

A storekeeper never loses anything by treating his employes well. The best employe is one who respects his employer rather than fears him. Because a man is a master is no reason why he should be a tyrant. It would be well for the employer to bear in mind that the prosperity of his business is not due entirely to his capital of money and brains, but that every one in his employ, from the cash boy up, must needs contribute valuable assistance which should be recognised.

CELEBRATING ST. PATRICK'S DAY.



DOOLY.—Do you remember the good times we had, Pat, at the Timiskilla Fair in 'forty noine?
HOGAN.—O! can't call it to mind, this minute.
DOOLY.—Don't ye recollect whin ye whinked at Katie O'Hara, an' O! haul'd off an' tumped ye wan—

—lolke that?

HOGAN.—Be helvins, O! remember it well now! An' do ye' call the fact that O! come back at ye—



—lolke this?—

—and that?

DOOLY.—O! do! An' it's meself that wishes thim happy days would come ag'in.—Puck.



THE HAT TRADE.

Wholesale houses are busy shipping straws to their customers. The demand for this class of goods has been exceptionally good. Retailers have now been pretty well supplied with felts and are ready for the boom immediately after Easter. A good trade has been done in election hats, and many retailers have large orders on hand to fill bets yet undecided.

JUST RECEIVED.

Mr. E. J. Fawcett hat manufacturer, Toronto, received, in the beginning of March, the new Dunlap, Miller, and Youman's blocks, and orders are being filled as rapidly as possible.

A GOOD SEND-OFF.

Mr. Hebert Henderson, who for the past six years, had charge of the fur department in A. A. Allan & Co's establishment, Toronto, was the recipient of a very handsome gold locket from his fellow-employees. The following inscription on the locket tells its own tale: "Presented to Herbert Henderson by his fellow-employees of the firm of A. A. Allan & Co., on his retirement, Feb. 28th, 1891." Mr. Henderson has opened a retail hat, cap, and fur store in the city of Quebec, and he has the good wishes of numerous friends throughout Ontario for his success.

HAT BANDS.

As to the origin of hat-bands, we may remark that hats were originally made of a rough description of milled cloth and leather, and, in order to make these fit the head, a cord was fastened around them, so as to form a sort of contraction. On p. 524 of Farholt's "Costume in England," is the figure of the head of an Anglo-Saxon woman, wearing a hood bound on with a head band; and on p. 530 are figures of several hats, worn during the fourteenth century, which were bound to the head by rolls of cloth; and all the early hats seem provided with some sort of band.

SEALS AND SEALSKINS.

While a great many people are interested in sealskins, most of them have a rather vague idea as to the animals from which they are stripped. Seals captured off Newfoundland or in the Arctic sea are "hair" seals, of no value except for their hides, out of which leather is made, or for their blubber. No fur seals, in the sealskin jacket sense of the term, are found in the North Atlantic. They are almost entirely confined to the North and South Pacific. From the South Shetlands and the Georgian Islands the seals, once so abundant, have almost vanished; and neither St. Paul's, nor the Crozets, nor Marion Isle, the Elephant Isles, and Amsterdam, nor even Tristan da Cunha, yield anything like the number they once did. The early adventurers who first fell among the "rookeries" in these localities seem to have had so glorious a time that their less fortunate successors cannot help envying them, even at the distance of a century, though sealskins were not so valuable in those far away days. In 1800, when the fur-seal business was at its height at the Georgian Islands, 112,000 seals were taken, of which 57,000 were secured by a single ship. Between

the years 1820 and 1821 over 300,000 seals were taken at the South Shetland Islands alone, though, in addition to the number of old ones killed for their fur, not fewer than 100,000 newly-born young died in consequence of the destruction of their mothers. So indiscriminate was the slaughter that whenever a seal reached the beach, no matter what its age, it was immediately clubbed. The result of this butchery was soon apparent. By 1822 the enormous herds in the South Shetlands had been exterminated, and in 1830 sealing in the South Sea was pronounced a losing business; the old resorts of the animals having been abandoned or "cleared out," so that the hunters had to go further afield or be content with profits much smaller or much more precarious. At this day fur seals of different species are picked up all through the Antarctic and sub-Antarctic regions, as well as along the coast of Japan and Siberia as far as Kamschatka, the Kuriles, and Behring Strait. From California northward three species are found. A few are seen on the shores of California, Oregon, and Washington Territory, and the Indians of Vancouver Island and British Columbia find a moderate profit in those which they kill. It is, however, not until the Prybilov or Seal Islands, off the shores of Alaska, are reached that the fur seal attains its maximum.

FOIBLES OF FASHION.

The N. Y. Clothier and Furnisher says: The crush hat, as was intimated some time ago, is to come back. The leading hatters have already taken the cue and the opera hat is being made once more a feature in the show-window displays.

The opera hat passed out of the fashionable pale because it was over-appreciated. When the popular trade took up this apt and useful type of headgear the novelty was immediately too much for it. Its affectation in conjunction with everyday attire was a malusance so deteriorating that it was thereupon dropped by the best dressed men of the fashionable world.

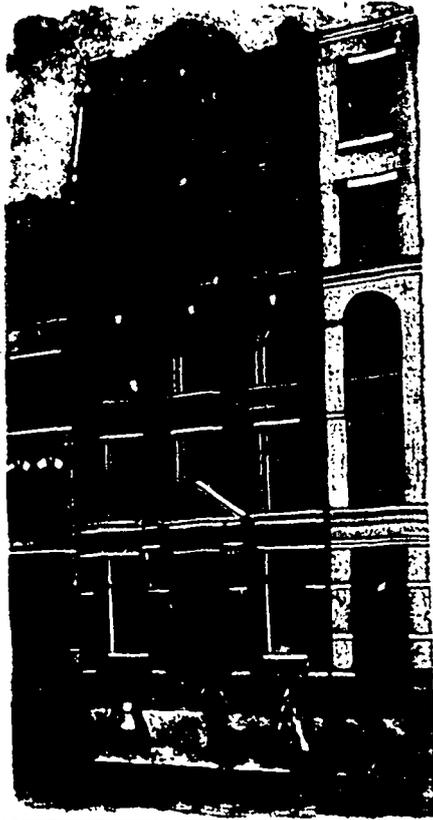
Another altogether select and therefore exclusive article of headgear—the yachtman's cap—has, during the past season, simply been popularized out of style. Every book maker's clerk and cheap out-lying youth in the country had one last season. They wore them under all circumstances of ensemble—with their tennis flannels and dress suits—indeed, everywhere save on board a sailing boat.

It is safe to say that a man who will wear a yachting cap about his business, as did many of the brokers' clerks, and in some instances members of the down-town exchanges themselves, has never been aboard a yacht of registered importance.

What the real yachtsmen will do under this state of affairs remains to be seen. There certainly should be explicit measures taken to adopt some form of innovation in headgear, duly copyrighted, whereby they may be distinguished from the army of would-be's that aspire to be thought bona fide followers of this royal sport.

The English silk hat of this season is in marked deviation from the native. There is a broader curl to the brim that gives to the wearer a more pronounced appearance of having on a tile that is different in shape from those generally worn, and it is not so becoming. But it is English, and what matters it if it be sugar-loaf or bell-crowned!

A. A. ALLAN & CO.,



WHOLESALE
Hats, Caps, Furs,
Robes,
Gloves,
etc.

51 Bay St.,
TORONTO.

SOLE AGENTS FOR
Wakefield's and
Leslie & Co's
Fine English
Silk and
Felt
Hats.

J. TUNSTEAD & Co.,

—MANUFACTURERS OF—

Fur Felt Hats, Stiff, Soft and Flexible.

271 KING ST. EAST, HAMILTON, ONT.

The first Hat Manufacturers that ever catered to
the Retail Trade exclusively.

ALL THE LATEST AMERICAN AND ENGLISH STYLES.

E. J. FAWCETT

MANUFACTURER OF

FELT HATS

STIFF, SOFT and FLEXIBLE.

NIAGARA ST., - - TORONTO.

The only manufacturer in Canada supply-
ing exclusively the RETAIL TRADE. Send
for samples of

DUNLAP, KNOX AND MILLER STYLES.

B. LEVIN & COMPANY,

MANUFACTURERS

—OF—

FINE FURS.



491 and 493 St. Paul St.,

MONTREAL.

WE beg to announce to the Trade that we will in the course of a few weeks, through our representatives, show an unusually large and fine line of manufactured furs for the Fall and Winter Season of 1891-92. Our buyer who is now placing orders for skins in the European markets has advised us that he has secured a choice collection of furs of every description. We can therefore assure merchants throughout the Dominion that we will be in a position to fill orders in a way that will reflect credit on ourselves and give every satisfaction to the purchaser.

N.B. —We are sole agents for the Dominion of Canada of the following celebrated manufacturers of English Silk and Stiff Hats: LINCOLN, BENNETT & CO., London, Eng.

W. WILKINSON & CO., Regent St., London, Eng.

JAMES E. MILLS, Stockport, Eng.

LONDON FUR SALES.

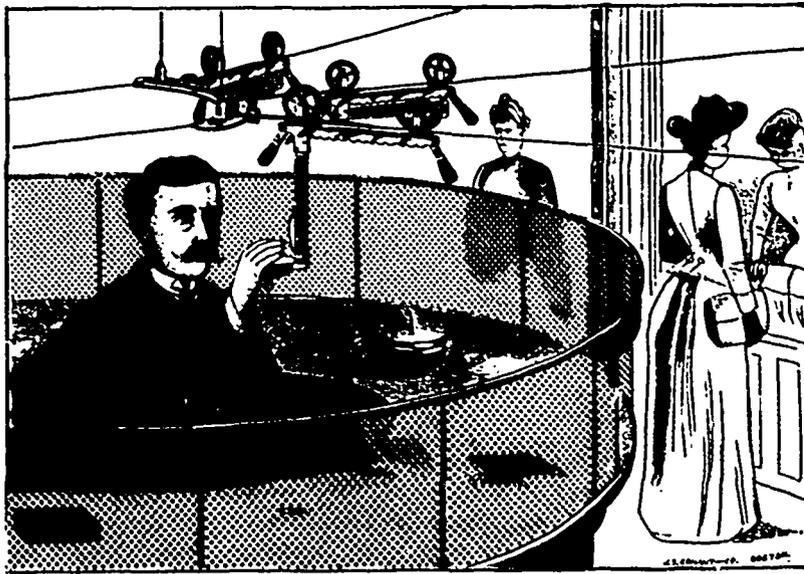
Cable advices received, up to the time of going to press, of the fur sales in London, England, which commenced on March 9th, are as follows:—

HUDSON BAY COMPANY.

- Otter advanced 15 per cent.
 - do (thirds) advanced 20 per cent.
 - Fisher " 15 per cent.
 - Cross Fox " 15 per cent.
 - Silver-Fox " 60 per cent.
 - White Fox declined 20 per cent.
 - Mink advanced 35 per cent.
 - Marten, first declined 7½ per cent, others unaltered.
 - Red fox, first declined 7½ per cent., others unaltered.
- C. M. LAMPSON & CO.
- Silver fox advanced 50 per cent.
 - Russian sables declined 20 per cent.
 - Bear advanced 35 per cent on last March prices.
 - Lynx advanced 10 per cent.

PATHETIC OBITUARY ON A HATTER.

"Died on the 25th ult., at his shop, in Fleet street, London, England, Mr. Samuel Jones, much respected by all who knew and dealt with him. As a man he was amiable, as a hatter, upright and moderate. His virtues were beyond all price, and his beaver hats were only £1 each. He has left a widow to deplore his loss, and a large stock to be sold cheap for the benefit of his family. He was snatched to the other world in the prime of life, and just as he had concluded



an extensive purchase of felt, which he got so cheap that the widow can supply hats at a more moderate charge than any house in London. His disconsolate family will carry on the business with punctuality."

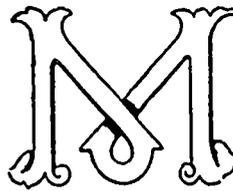
THE REASON WHY.

A dealer in gents' furnishings, says the Bay City, Mich., Tribune, remarks that: "Men's heads, or at least their hats, are growing smaller. I have noticed it year by year in my business, and where a 7½ or 7¾ hat formerly was not a miracle, to-day the average hat is a 7, and it is seldom we have a call for a 7¾. However, there is a reason for this. Besides the custom of wearing the hat perched on the corner of the ear, it must also be admitted that almost all of the men wear their hair closely cropped nowadays, and this makes a great difference. I don't believe people's heads are growing smaller. In olden times the men generally wore long, bushy hair, and drew their hats down so that they always left a mark on the locks. Another thing worthy of notice is that hats of English make always run in larger sizes than American hats. A 6¾ hat of English make equals a 6¾ hat of American make. You can generally tell an English hat by the coat of arms in the crown."

ADVERTISERS TAKE NOTE.

Mr. E. J. Fawcett, writes:—"I am well pleased with the REVIEW, and satisfied with my advertisement."

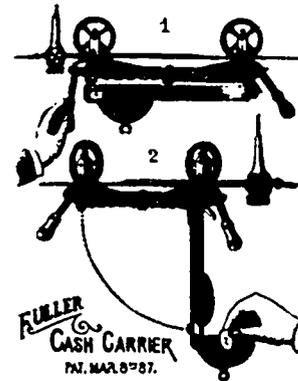
FULLER CASH CARRIER SYSTEM.



R. S. S. KIMBALL, the well-known safe manufacturer, 577 Craig St., Montreal, has been appointed general manager for Canada of the Fuller Cash Carrier Company. The greatest advantage of this system over all other cash carriers is that it is

the most simple, and consequently less liable to get out of repair. As the change cup is not detachable it cannot fall and scatter the change as other carriers do; this also prevents the cup from being mislaid. Owing to the simple contrivance of a thickened wire, the cup never rebounds from the end of the line. There are no springs, chains, or complicated parts to get out of order in the Fuller system, and consequently it is more serviceable to the ordinary storekeeper.

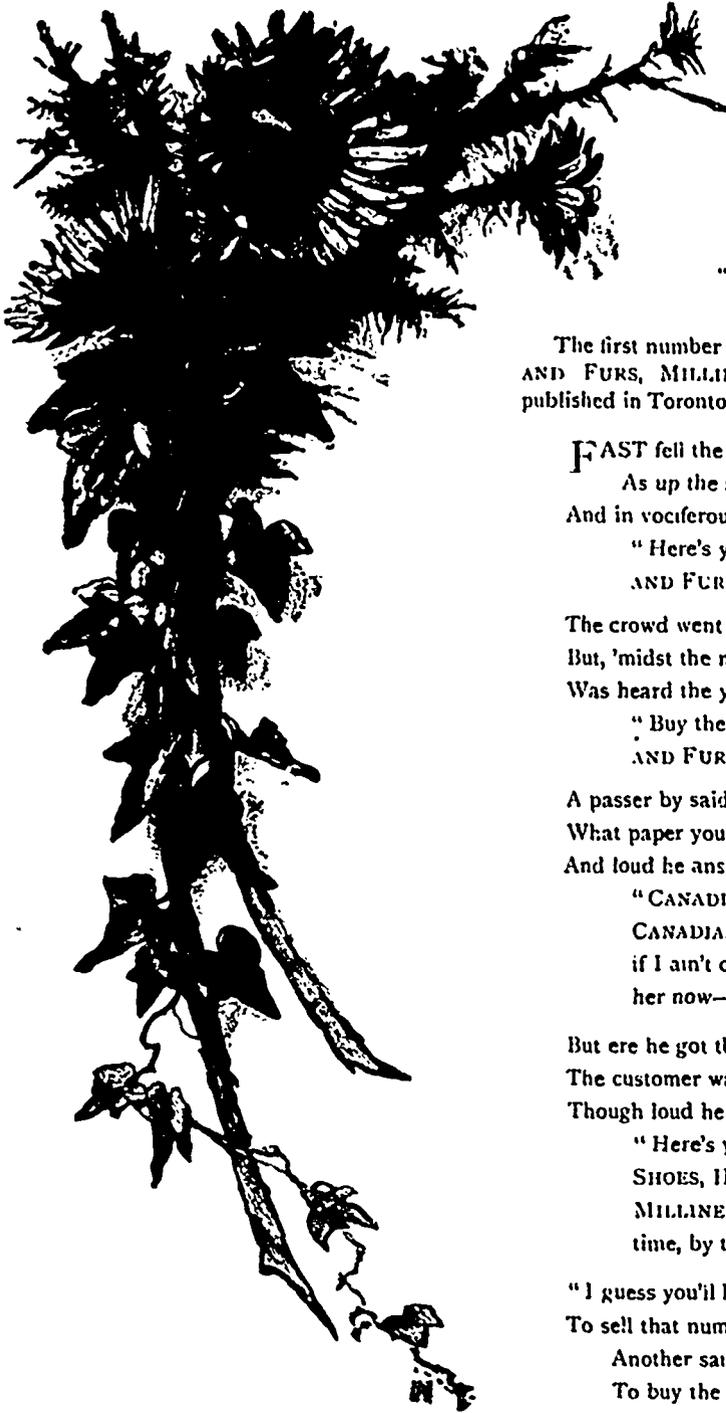
The cost of the Fuller system is about one-third the cost of any other system, whether rented to the merchant or when sold outright. The heavy expense attached to other systems has prevented any but the largest retail merchants from having so advantageous a contrivance in their stores; but the "Fuller" system is within the reach of every merchant whose business is large enough to require a cash boy, and does not cost more than the ordinary wages of a boy or



girl) to carry cash for twenty weeks of the year. Mr. John Ailan, hatter and outfitter, 665 Craig St., Montreal, and Geo. H. Holland, music and fancy goods importer, 1760 Notre Dame St., Montreal, have introduced this system, and our representative was assured by the proprietors and clerks in both these establishments that they were more than satisfied with the new carrier.

The lines are often over two hundred feet, and the ball makes very little noise in going to and from the desk, while it requires but a very slight push of the hand to send it to its destination.

The Fuller Cash Carrier Company, who have only recently put their system on the market in the States, are already manufacturing five hundred lines a week, and they are behind with their orders, so that if the new system is only half as successful in Canada as in the States, it will soon be introduced in every large dry goods store in the Dominion. The accompanying cuts will show the method of operating this carrier; and anyone who sees the apparatus working will realize how much more simple and effective it is than any other mechanical cash carrier in use. Mr. Kimball is too shrewd a mechanic to take up a thing that does not work, and those who investigate and adopt this system will not be disappointed in the result.



"What's in a Name?"

The first number of the CANADIAN DRY GOODS, HATS, CAPS AND FURS, MILLINERY AND CLOTHING REVIEW, a monthly published in Toronto in the interests of these trades,—EX.

FAST fell the shades of eventide,
As up the street a newsboy hied,
And in vociferous accents cried,
"Here's your CANADIAN DRY GOODS, HATS, CAPS
AND FURS, MILLINERY AND CLOTHING REVIEW!"

The crowd went surging up the street,
But, 'midst the noise of tramping feet
Was heard the youth's protracted bleat
"Buy the CANADIAN DRY GOODS, HATS, CAPS
AND FURS, MILLINERY AND CLOTHING REVIEW!"

A passer by said, "Youngster, tell
What paper you have got to sell,"
And loud he answered with a yell—
"CANADIAN HATS—no that ain't it, neither—
CANADIAN DRY GOODS, HATS, CAPS AND FURS—hanged
if I ain't clean forgot the rest—hold up, I got
her now—MILLINERY AND CLOTHING REVIEW!"

But ere he got the sentence right,
The customer was out of sight,
Though loud he cried with all his might—
"Here's your CANADIAN DRY GOODS, BOOTS AND
SHOES, HATS AND CAPS, KNIVES AND FORKS, FURS,
MILLINERY AND CLOTHING—got 'em all in that
time, by thunder!—REVIEW!"

"I guess you'll have to rent a shop
To sell that numerous paper crop."
Another said, but did not stop
To buy the CANADIAN DRY GOODS, HATS, CAPS
AND FURS, MILLINERY AND CLOTHING REVIEW.

And still the youth his task pursued
And cried his wares in earnest mood,
As on the pavement there he stood—
"Walk up gents and buy the CANADIAN DRY
GOODS, GROCERIES AND LIQUORS, WHOLESALE AND
RETAIL—HATS, CAPS AND FURS, BOOTS AND SHOES,
CLOCKS AND WATCHES, CLOTHING AND MILLINERY—
IF YOU DON'T SEE WHAT YOU WANT ASK FOR IT—be-
gosh, if that don't fetch 'em I dunno what will
—REVIEW!"—Grip.



NOTHING.

The clothing factories are at present busy manufacturing goods to fill up spring orders. There has been a fair spring trade and there are hopeful signs of about the usual summer trade. Retailers look for a big demand soon for light spring overcoats and suits. The weather so far this month has been so changeable that purchasers are apparently hanging back till it becomes more genial.

CLOTHING IN MONTREAL.

[BY OUR OWN CORRESPONDENT.]

The Spring Clothing trade is over, and the result of the season's operations is generally regarded as satisfactory. Travellers are preparing for the fall trips, and as the quality improves and there is decreased ability to buy more expensive garments this class of goods is being placed in unexpected quarters. The styles shown by custom tailors are undoubtedly in good taste. The two shades are brown and grey. The browns are of a rich bronze and the material of the texture of serge. There are dark greys with a faint plaid in the weaving, but in accordance with New York styles, many tailors are showing a light grey with large squares marked off with faint blue or brown coloring. The black chevots have still their admirers, and are as much in demand as ever for their handsome rich appearance, and their excellent wearing qualities.

GENERAL REVIEW OF STYLES.

FOR the coming season of Spring and Summer, says the N. Y. Sartorial Art Journal, Fashion has decreed that the leading characteristic of gentlemen's garments shall be plainness. It may be that she feels a trifle nervous on account of the absurd extreme to which she has carried the standing collars and puffed sleeves of the softer sex, and wishes to strike a reasonable average by clothing the lords of creation with almost strained simplicity. But whatever may be her purpose the adamant fact is, that, in comparison with the styles on which she has smiled approval during the past three or four years, those on which she smiles now are as a quaker meeting in comparison with a French ball. Even in fabrics, quietness is apparent, for although stripes and checks and plaids continue in favor, they are subdued as a rule, and few of them will assert themselves with the emphasis of strongly contrasted colors, or pronounced design. Bindings will be considerably less used than they were last season, and narrow single stitching will be a favorite edge finish. Covered buttons and buttons of the same material as the garment will be much fancied, but the ivory, bone and metal buttons of elaborate design and beautiful finish will find less favor with fine trades than they have enjoyed for several seasons.

DAY DRESS AND HALF DRESS BUSINESS SUITS.

Both the double-breasted frock and either the three or four-button cutaway are correctly worn for day dress, as is also, now and then, the straight front single-breasted frock. That these styles are also worn for business purposes does not lessen their value or appropriateness for full dress, for, as we said last month, it is their color and texture, modified or emphasized by their accessories, that give them the unmistakable expression which eminently fits them for the occasion.

For half dress business wear the same costumes may be worn with propriety, but the vest may be of any suitable material, from that of the same cloth as the coat to the fanciest of vestings, and

may be either single or double-breasted, and the trousers may be of pronounced plaided or striped material, though his ears importations include but few extravagant designs. The double-breasted vest, by the way, will be considerably worn and will be made of marseilles as well as of fancy vestings. It will have the lapels well peaked, as a rule, with the collar and lapels cut off, and will close with either three or four buttons so spaced as to show about as much shirt front as a single-breasted vest. The collar and lapels, however, will frequently be cut together, and sometimes will have the notch shaped as for a single-breasted vest, though, of course, somewhat larger.

For half dress business wear the double-breasted frock suit made of gray worsted or mixed cheviot, will be quite popular, but the coat and trousers, as the season advances, will be generally worn with a white vest. The coat will be a trifle shorter than for day dress, averaging from 35 to 35½ inches in length, will have the edges single-stitched narrow, and will be silk-faced only to the end of collar. In other respects it will be the same.

Three and four-button cutaways of the same goods, and also of mixed chevots and other suitings cut as for day dress, but with the edges either single or double-stitched, narrow, with the sleeves finished with a deep vent and two buttons, and quite often with side flaps, will be much worn. The vest will be the usual notched-collar five-buttoner, the trousers will average in size from 19½ to 20 inches at the knee and be 18 inches at the bottom, and will have the side seams finished with a welt of moderate width.

The one-button cutaway will be but little worn except by stout and corpulent men. It will be worn with the coat, vest and trousers of the same goods; with the coat and vest alike; or with a white or fancy vest, and striped or checked trousers.

A comparatively new style of coat, (for the revival of an old style is practically new, especially when the details of finish and the general expression are changed) is the double-breasted cutaway which at the lower button, closes the same as though it were (and it really is at that point) single-breasted. The lapels are sometimes peaked as for double-breasted frock, and sometimes blunted as for a cutaway, but in either case the fronts are cut well away and are evenly spaced for four holes, the width at the second being the same as for a double-breasted frock, and at the third, the same as for a single-breasted coat; the fourth is cut away. This coat should be made of worsted or plain cheviot or thibet and have the edges corded and stitched, or flat braided, and, if the lapels are peaked, the silk should show either to the end of the collar or to the buttonholes. It should be worn with a fancy vest, and light striped, checked, or plaided trousers. It may also be worn for day dress with the other garments, but it is not likely that it will be, to any considerable extent, for the reason that it might be considered rather too fancy for that purpose, by the majority of good dressers; and for the further reason that for day or evening dress anything radically new, no matter how elegant, artistic or appropriate it may be, wins favor, if it wins it at all, with exasperating deliberation.

BUSINESS SUITS.

Sacks suits of the several styles in vogue will be much worn during the incoming season. During the spring months the double-breasted sack, so popular during the fall and winter season just ended, will probably be a leading favorite. It will be made, as a rule

of plain, rough-finished, and diagonal chevrons, and will be much worn without an overcoat, especially by young men of athletic tendencies. It will be loose fitting, though shapely, and will be quite long, ranging in length for a man of average height, from 30½ to 31 inches. The lapels will be well peaked and from 2¼ to 2½ inches wide, and the silk will extend to the end of the collar, or to the button-holes. The buttons will be ¼ inches from the edge, the holes will be evenly spaced, and the roll will extend to the third. The edges will be double-stitched moderately wide; the sleeves will be finished with a vent about three inches deep, closed with two buttons, and all the pockets will have flaps to go in or out. The vest should be of the same material as the coat, but the trousers may be of a fancy trousering.

This coat, with the roll self-faced, and with vest and trousers of the same cloth, will be occasionally made also of mixed, checked and plaided suitings, but the combination suit will be, undoubtedly, the decided favorite.

The straight front single breasted sack, to close with four buttons, made from any style of suiting in the market, but generally from checks and modest plids, or stripes with an over-plaid effect will be, as usual, a standard style for strictly business purposes. It will be shapely and the average length will be 29½ inches. The roll will be of ample proportions and from 5 to 5½ inches long, measuring from the top of lapel, and the fronts will be well rounded from just below the lower button to the bottom, the breast pocket will be finished with a welt, and the side or hip pockets, as well as the ticket pocket, will have flaps to go in or out, except for mid-summer wear when all the pockets will be patched on. The edges will be double-stitched narrow, and the sleeves will have a deep vent closed with one or two buttons.

The three-button cutaway sack will retain its popularity, whether made of dark goods to be worn with a white vest and fancy trousers, or of a fashionable suiting, with the vest and trousers to match. But whatever the material used the style will be the same. It will be shapely and average 29½ inches long. The roll will extend from 5 to 5½ inches below the top of the lapel, and the fronts will cut away from a point just high enough to permit the lower button of the vest to show. The edges will be double-stitched narrow, and all the pockets will have flaps to go in or out.

The one-buttoner will not be worn to any considerable extent except by stout or corpulent men. It will roll to a point from 5½ to 6 inches below the top of lapel, and will have the fronts well rounded, but only moderately cut away. In other respects it will be cut and finished in the same manner as the straight front sack.

For mid summer wear the low roll sack, with the breast pockets patched on, and with the side pockets finished with flaps to go in or out, will be much worn. The fronts should be cut away a trifle less than for the one-buttoner, and should be finished soft, so as to button to the short roll, though there is no intention that the coat shall ever be so buttoned; but unless it is cut and finished for the short roll, the long roll, which should extend to the lower button, will have that flat, elephant-crushed appearance peculiar to the roll of ready-made garments, and offensive to good taste. The edges should be double-stitched narrow, and the sleeves should be finished with a vent closed with one button or left open.

With these suits the vest should be single-breasted, open from 14 to 15 inches, be 25½ inches long and close with five buttons; and the trousers should average in size from 20 to 21½ inches at the knee and from 18 to 18½ at the bottom. The side-seams should be finished with a welt, and the bottoms should have a moderate spring.

Any of the cutaway frock suits made from fancy suitings, may, if the coat has side flaps, and the sleeves are vented, be properly regarded as a business suit.

REMARKS.—The tendency in all frocks, especially cutaways, is to increased waist and full lengths; shoulders are of full natural width, sleeves are cut half-and-half and are of moderate size; single stitched edges are growing in favor, and sacks though shapely are moderately loose fitting. Vests open from 14 to 15 inches, whether single or double-breasted, and trousers shade to the peg-top side of straight legs.

CHEAP CUSTOM TAILORING.

The Pointsman in the N. Y. Clothier and Furnisher says:—Meanwhile, as the ready-made millenium is being neared by the clothing specialists, the gudgeon young man that aspires to be in the style is forced by the lack of enterprise of the retailer or led astray by some weird statements of the alleged fashion writers, to betake himself to the lair of the cheap custom tailor. "There, at least," says the addle-pated youth, "I shall have things made as I want them."

I will not say that all cheap custom tailors are of the same breed of felines, for I know six very much alike little gentlemen associated in an East Side enterprise that are wont to give good goods for good money—but there are many of the lightning made-to-order gentry that are looking exclusively for large profits and ready cash.

I recently met the victim of one of these sharks in a first-class Fifth avenue tailoring shop. "Where did you get that suit? Why, the cloth is made up inside out! the fuzz will all wear off of it in a few days," said the proprietor.

"But that's the way I bought it! I asked for a widerwale effect in slate blue, and there it is!"

"Well, now, let me show you!"

And then the tailor brought forth a smooth finish ordinary cassimere of a mixed pattern, cheaper than was his wont to carry, and turning it wrong side out, disclosed an inside similar to the suiting the self-supposed swell had on.

Still the young man was not satisfied, until the tailor, skilfully ripping the lining away from the edge of his coat, showed that the real outside of the cloth had been made the under.

"Well, what will be the result?" asked the awakening gull somewhat anxiously.

"Oh, nothing! It will be threadbare in a few weeks, and be careful you don't go out in the wet or you may have to relegate it to your younger brother."

THE LONDON SPRING OVERCOAT.

It will be a matter of great interest to Anglophobists to know that the correct thing in London in the way of men's spring overcoats is a very long and loose single-breasted garment, which resembles the ulster that was at one time so popular, but it is made without a belt, hood, or cape which are the appurtenances to the garment. The inexorable law of fashion, which no self-respecting "Johnny" would dare to contravene, says that the material must be Melton or shower-proof cloth and its color drab or a snuff mixture. The coat, as you will imagine, somewhat resembles that of a Newmarket, but it has no pretension of fitting tightly to the figure. Perhaps the quaintest thing about it is the fact that the lapels are very small, and, as a would-be witty young man remarked: "Your tailor ought to send a microscope when he sent home your coat if you want to see your lapels." These coats have quite supplanted the short little garments that were so much affected by sportsmen or those who affected to be rapid members of society. It must be acknowledged in all fairness that they look remarkably well with a Derby hat.—Chicago Apparel Gazette.

DOWN ON THE FROCK COAT.

The New York Sun has this to say of the frock coat:—Of all the garments which the Puritanic fashions of this day have forced upon men the frock coat is the most unpopular. It is affected by certain kinds of men because of its supposed dignity. It is worn by another sort because it is the correct garment for a certain time of day, for certain occasions. But few men really like it, and most men cordially detest it. This dislike was so widespread and so deep-seated that the cutaway coat was introduced, tolerated and even approved for many functions which were formerly supposed to require the frock coat. Now comes a bit of news from England, whence men's fashions are imported, that will intensify dislike into malignant hatred. This news is solemnly announced by a London daily as follows:—

"The frock coat which is just coming in and will be the conventional male garment of the coming season, has very long skirts, reaching within about a foot of the ground. The lapels are broader and more pointed than those worn previously, and the effect is good in the matter of breadth of chest. The newest development only wants frogs down to the front to look extremely like an Old World surtout."



EX-Ald. John James of Toronto, who had been for ten years a member of the Commer-

cial Travellers' Association, died on Monday, March 9th. He was a member of the firm of James & Furness, commission merchants. His widow will receive \$1,200 from the mortuary benefit fund of the Association, and \$1,000 from the Mutual Benefit Society.

EVERYTHING SATISFACTORY.

The Superintendent of the Department of Insurance, Ottawa, was in Toronto at the end of last month and examined the books of the Commercial Travellers' Mutual Benefit Society. He found everything satisfactory.

A TRAVELLER'S VIOLENT DEATH.

On Feb. 17th while the Iron Mountain passenger train from St. Louis was pulling out from Baldknob station, Isidore Meyer, travelling man for Foster, Hillson & Co., New York, was sitting in his seat in a palace car, when a man who sat eating his luncheon suddenly drew a pistol and fired, killing Meyer instantly. Conductor E. W. Leach was on the platform, and hearing the shot pulled the bell to stop the train. The man thereupon turned and fired at Leach, shooting him in the head. He fell to the platform dead. The murderer, who proved to be insane, was secured after a desperate struggle.

WOMEN DRUMMERS.

It is no secret that the Executive Board of the Commercial Travellers' Association of Canada had their gallantry put to the test at a recent meeting in the discussion of an application by a Toronto lady for a certificate of membership. The lady's husband was in the jewellery business and she was desirous of going on the road in that line. We are not in a position to say whether any or all of the members of the Board looked upon the

application with favor or vice versa. We believe, however, that they took refuge in the by-laws which distinctly lay down the stern fact that a commercial traveller "is a man." That settled it. The lady was not a "man," therefore her application, according to the by-laws, had to be declined. Our poet, on hearing of the occurrence, at once penned the following lines, which are supposed to be addressed to other lady aspirants for membership.

Oh girls do you know—I'm as mad as can be—
Those men surely think me a mummer,
They say that a woman—oh fiddle-de-dee—
By their by-laws can't be a drummer.

I'm not done with them yet, indeed I am not,
They'll find me a regular humor.
How absurd that no woman, and only men,
Can be a success as a drummer.

Oh happy I'll be, when with pride I can say
In the fall, spring, winter, or summer,
A lady I am, and what's more in my way,
I'm one of the bright boys—a drummer

There are a good many women drummers on the road in the States, and it is said that they are successful. They handle generally silks, ribbons, buttons, trimmings and such goods. An exchange says: Women are working their way into the commercial travelling business very fast. They are determined and persistent and it will not be very long before they stand on an equal footing with men. Of course equal recognition in business means equal recognition in wages, and in a few years woman will occupy the position she has been struggling for and between her and man there will be no distinction. It will make a big change in many ways in the relation between man and woman. The law of compensation will get in its inevitable work and revolutionize things. The burden of social expense, for instance, falls on man; the balls, concert and theatre tickets, drives, sleighing parties, suppers and all that sort of thing come from him. Under the present distribution of expense and with equal opportunity in money making woman would possess an advantage which nature will not allow to any class. Man's advantage in that respect has been offset by the extra expenses he has always been subjected to, and as woman enlarges her liberty and sphere of action these outlays will be forced upon her-

sell. It is in the nature of things that the equality talked about so much means equality in all ways.

SICK BENEFIT FUND.

"What's the matter with ———? I haven't seen him on the road lately." "Oh he's been confined to bed for some time, and won't be out again for weeks yet." "I'm sorry to hear that. How is he fixed?" "Don't know. He is one of those fellows who would rather die than let it be known that he is in want." This may, or may not, be an imaginary conversation, but it serves our purpose. Have there not been many instances where the head of the house has been laid up without anything being saved to meet just such an emergency, and who will not accept assistance from any source, wrongly looking upon it in the light of charity? And what has been the result? The family has been compelled to live from hand to mouth, getting everything on credit and the patient rises from his bed of sickness with the knowledge that it will take months, if not years, of economy to clear himself of the debt thus incurred. All this would be obviated to a great extent if the associations had a sick benefit fund out of which any member during sickness would be paid a certain amount for household expenses and have free medical attendance. Then it would be looked upon, not in the light of charity, but as a right and there could be no lowering of pride in accepting it. If the annual fee is not sufficient to meet the demand upon this fund, then make a small additional charge, which we feel sure every member would gladly pay when he knew the great and useful benefits to be derived from it. We merely throw out this as a suggestion; at the same time we feel that it is a matter which urgently demands attention.

ACCIDENT INSURANCE.

Commercial Travellers' Associations have been so successful in their life insurance schemes that we are surprised they have not devoted their attention to accident insurance. If such insurance is at all necessary it is surely so in the case of commercial travellers, who are constantly exposed to all the dangers incident to transportation either by land or water. It is quite evident that there is money to be made out of accident insurance, as the companies accepting these risks would not continue the business if it were a losing one. It would not involve much extra labor or expense to carry it on and the annual assessment to members

would not be much. Why should travellers be compelled to patronize outside companies when their own associations could just as effectually do the business, and thereby keep the funds under their own control? A lot could be written on this subject, but meantime we are content simply to draw attention to it.

TRAVELLERS IN GREAT BRITAIN.

There are more than 60,000 travellers in the United Kingdom. In 1845 an institution was founded by them at Pinner for "the clothing, maintenance and education of destitute orphans of deceased, and the children of necessitous commercial travellers." This institution is supported solely by volunteer contributions, and the sum of \$45,000 is raised annually for its maintenance. In Great Britain commercial travellers, as such, have no fees to pay, and are not required to take out licenses, whether travelling for foreign or English houses.

IMPORTANT DECISION TO TRAVELLERS.

U. S. Consul Sherman, of Liverpool, England, in a report to the State Department on "Commercial Travellers in Foreign Countries," quotes an important decision in regard to commissions, given by Justice Lopes in the Court of Appeals in July, 1889, and not published in the regular law reports. It is alike interesting to commercial travellers and their employers. The plaintiff agreed with the defendants to introduce customers, the plaintiff to be paid a commission upon all orders executed by the defendants received from such customers and paid for by them. The defendants subsequently dismiss the plaintiff, but execute and are paid for orders from such customers after the dismissal. The judges decided that the plaintiff was entitled to all commissions on orders given by customers introduced by him to defendants, executed by the latter and paid for by the customers, although such orders were given after plaintiff ceased to be in defendants' employ. It was also decided that defendants were not bound to pay commissions upon orders obtained from and paid for by customers introduced by plaintiff after he, the plaintiff, ceased to be in the defendants' employ.

The question was as to the construction of certain words in two letters from the defendants to the plaintiff, viz.: "As regards your commission, we hereby agree to give you 1½ per cent. upon all orders executed by us and paid for by the customers arising from your introduction." Under this agreement the plaintiff introduced customers, and a considerable trade resulted to the defendants. The plaintiff was then summarily dismissed, the defendants continuing to do business with his customers, and at the same time declining to give him any commission.

In rendering his decision the judge said that he was impressed at first by the view that, when the agreement terminated, it would be a hardship for the defendants to have to account to the plaintiff. The plaintiff's lawyer had said, however, that no such

hardship existed, because they were not obliged to execute those orders which arose from the plaintiff's introduction. That suggestion was weighty and cogent, and he had come to the conclusion that the plaintiff was entitled to commission, provided the order arose from the introduction, although the employment had terminated. From this judgment an appeal was made to the Court of Appeals and there dismissed.

A similar case has been settled in Liverpool without going into Court. Plaintiff agreed with defendants to introduce customers, for which the former was to be paid by commission. Subsequently defendants dismissed plaintiff, who claimed commission on all orders from customers introduced by him, the plaintiff, and executed. Defendants refused to satisfy the claim, but eventually, through the intervention of a solicitor, agreed to pay the commission up to the time of dismissal in satisfaction of all claims. Plaintiff refused this offer, and finally defendants paid the commission up to date of issue of writ, without reservation.



MR. J. C. BLACK.

Mr. J. C. Black is one of the most popular and best known "Knights of the Road" in Canada. He was one of the first members of the Commercial Travellers' Association and has been honored by occupying the offices of director, second vice-president, first vice-president and president. But apart from these honors, as the originator of the admirable insurance scheme in connection with the Association, which he introduced in 1881, he will always be respected and esteemed by every member of the Association. For many years he represented the W. E. Sanford Manufacturing Co., and two years ago became a partner in the wholesale clothing house of W. R. Johnston & Co., Toronto.

A POINT AT LAW.

Commercial travellers, says the Draper's Record, of London, England, when they are anxious to sell a line have been known to remain unsatisfied with "No" for an answer, and in pressing their object they have sometimes overstepped the bounds of discretion. Another instance of this was afforded at the

Birmingham County Court last week. A draper in that city was sued by a Nottingham firm for a debt which was alleged to have been incurred in this way. The plaintiff's traveller called upon the defendant for orders; the defendant was already overstocked and declined to buy, and said so. The traveller, not content with this, called later in the day at the same establishment, and in an interview with a buyer succeeded in disposing of a small parcel of lace goods. The defendant declined to pay the account, and the matter came before the County Court to settle whether the draper had the right to repudiate a bargain which he had no desire to make, and to which he had not been a party. On the part of the traveller's firm it was urged that the business of a buyer was obviously to buy, and that by the custom of the drapery trade the buyer in each department had unlimited authority for this purpose. The case for the defence was that the buyer was no buyer at all, he was a salesman only. Ultimately the judge decided that the buyer in this case had no authority to contract the debt which was sued for, and the goods not having been accepted, there was no liability.

A DRUMMER'S IDEAS.

"Never speak of a competitor in any way. Get the good will of the clerks, for they can help you."

"When trade is brisk, push all the harder."

"Never abuse competing firms. Leave slow buyers till the last in a town, and let them know the limits of your time."

"If a merchant tells you he can buy any article below your price, do not argue with him; try something else. Do not ask if he is in need of any goods, for he will generally tell you he is 'full up.' The better way is to carry some small article and introduce yourself with that before you are told that nothing is wanted."

"Nothing is gained by travelling nights, and the same is true of working Sundays."

Another drummer differs slightly in his ideas: He says: "To succeed nowadays as a travelling salesman, a man must sell days and travel nights whenever he can save time by it. He must not expect to have things easy, for he cannot do it and win. He must score every point he can, and work like blazes. He is no pleasure tourist, and selling goods on the road is not a picnic."—Ex.

TRAVELLERS IN JAPAN.

In Japan there do not exist at present any special regulations with regard to commercial travellers. Under the existing treaties no foreigners are allowed to travel in the interior of the country for purposes of trade, and at the ports of Tokio, Yokohama, Nagasaki, Hakodate and Niigata commercial travellers are allowed, in common with all other foreign traders, to pursue their calling within the limits of the settlements existing at these places, and are not obliged to pay fees or take out licenses.

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1891. MARCH. 1891.

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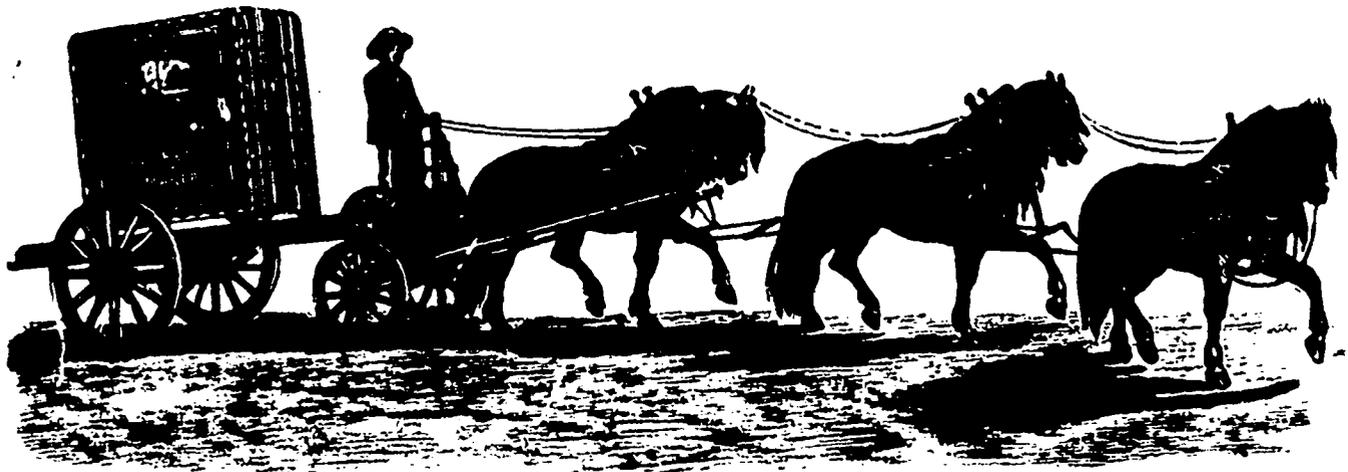
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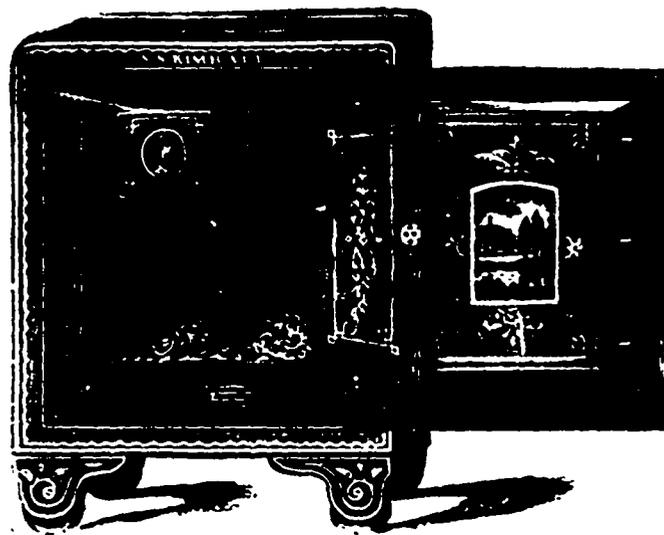
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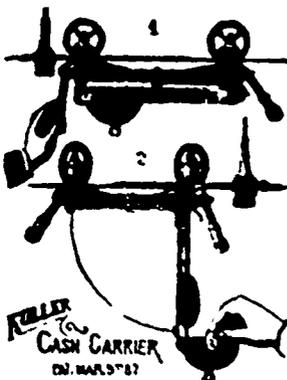
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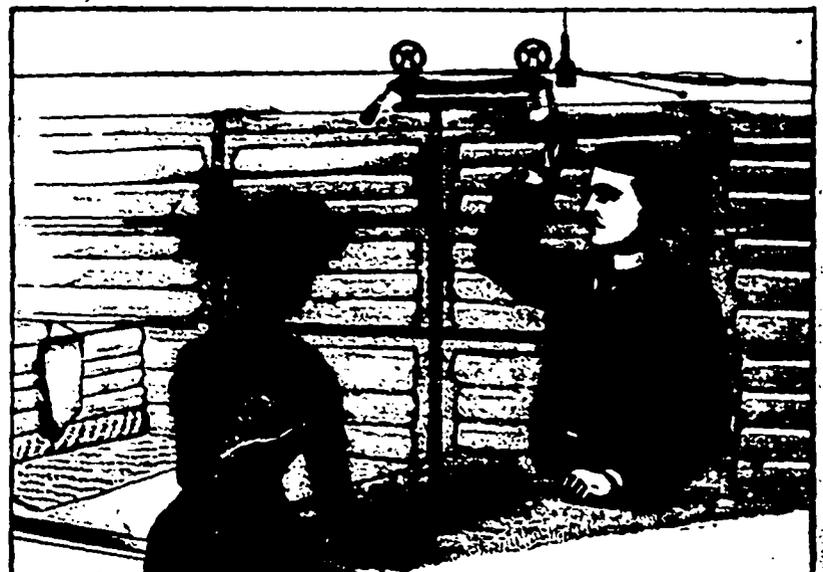
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vents Mistakes All money
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to fall off and Scatter
Change The Cup cannot
get mislaid by hurried
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