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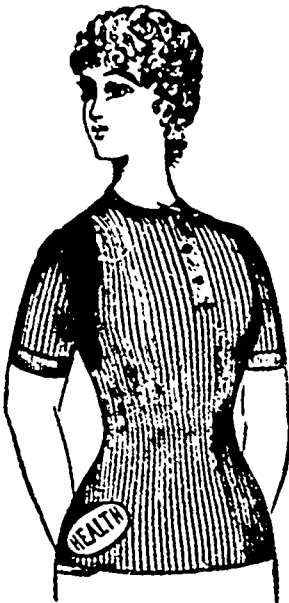
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THE CANADIAN

Wm. Goss

HATS, CAPS & FURS.
Millinery & Clothing.

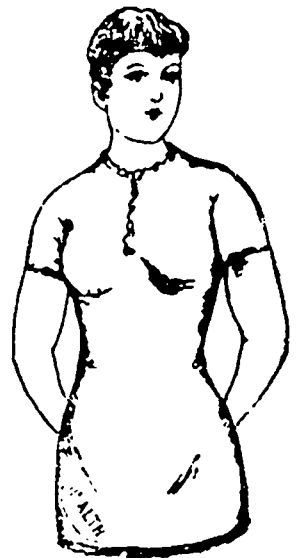
REVIEW.



— THE
HEALTH BRAND
Vests and Drawers.

Both in Special Heavy Weights and new styles for Fall '92.

No other Brand of underwear has ever enjoyed such a large sale, and popularity in the same period, for the simple reason, that the quality and finish cannot be excelled, which the public are not slow to appreciate



Remember also A good article well advertised is half sold

From March 20th the Health underwear will be advertised again, from Victoria, B.C., to Halifax, N.S.

April is the month you will see our new styles for the fall trade — mark well the finish, the extra heavy weights, etc. The public will have all these points kept before them, so you can order the goods with the perfect certainty that they will not remain long on your shelves.

THE MONTREAL SILK MILLS COMPANY, MONTREAL.

GORDON, MACKAY & CO.,

Corner Bay and Front Sts., Toronto.

WE carry at all seasons a full assorted stock, each week's steamers adding to it new and attractive lines. We are also constantly receiving repeats of Staple and desirable Numbers which early in the season proved themselves "Sellers."

Our customers will find us well equipped for the assorting trade and their orders will have our usual prompt attention.

GORDON, MACKAY & CO. Wholesale Dry Goods.

CASCADE ROLL BRAID



Saves Boarding, Saves Remnants, Saves Tangled Bunches, Saves Measuring, Saves Time and Saves Money.

Put up in boxes of One Dozen Rolls, each Roll containing just what is required for the bottom of a dress. If your jobber does not keep CASCADE ROLL BRAID send us a postal and we will send you a list of leading wholesale houses that do.

A beautiful cabinet presented free to the retail trade.

CASCADE NARROW FABRIC CO.,

COATICOOK, P.Q.

TRADE MARK "UNION MAKE"

THE UNION SUSPENDER Co., Ltd.

55 and 57 Yonge Street, Toronto.

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

Sole Manufacturers of the Celebrated and fashionable **Belvedere Sash.** The hit of the season.

Travellers are now out with full lines of Spring Samples.

Letter Orders solicited, which will have prompt attention.

THE CANADIAN DRY GOODS REVIEW

Vol. II.

TORONTO, MARCH, 1892.

No. 3.

THE DRY GOODS REVIEW

THE ORGAN OF THE CANADIAN

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

Published Monthly by

THE DRY GOODS REVIEW CO.,

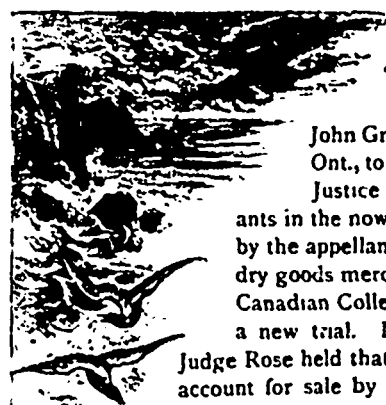
6 Wellington St. West, Toronto

J. B. McLEAN,
President.

CHAS. MORRISON,
Editor and Business Manager.

Address all communications to the Editor.

ACCOUNTS ADVERTISED FOR SALE.



JUDGMENT was given on February 27th by the Queen's Bench Division on the appeal of John Green and his wife, of Kingston, Ont., to reverse the judgment of Mr. Justice Rose in favor of the defendants in the now well-known action brought by the appellants against Minnes & Burns, dry goods merchants, of Kingston, and the Canadian Collecting Agency for libel, or for a new trial. It will be remembered that Judge Rose held that the mere advertising of an account for sale by means of a poster was not libellous. The appellants contended that the advertising of an account for sale was simply a device for blackmailing them and endeavoring to coerce them into paying the debt, and that at all events the account should not have been advertised the way it was, inasmuch as the liability to the defendants, Minnes & Burns, was incurred by the first husband of Mrs. Green or by his estate, and that certainly the appellant John Green had nothing to do with it, though the publication tended to bring him as well as his wife into contempt. It was also contended for the appellants that the evidence of the gentleman who acted as junior counsel for them was improperly rejected, and also that the appellants were entitled to a new trial on the ground of surprise. The court held that the action was maintainable, that the poster was libellous, and that the poster was not justified, because the amount advertised as due was greater than that actually due. Judgment was entered for the appellants for \$50 damages and costs. The question as to whether the advertising of an account for sale by means of a poster is libellous is, in our opinion, not yet definitely settled by this judgment. In the case under notice the amount stated in the poster was, it is claimed more than double that actually due. The Queen's Bench possibly considered that the Greens were libelled from the fact that the poster was wrong in giving their indebtedness considerably in

excess of what it actually should have been. If the correct amount had been given we are inclined to think that the judgment of Mr. Justice Rose would have been sustained. Why should the mere fact of advertising an account for sale be deemed libellous? A storekeeper advertises that he has certain goods for sale, but that is not libellous. If a person purchases a supply of these goods and positively refuses to pay for them, the storekeeper has an unquestioned right to sell the account for what it will bring. That is done every day and is a perfectly legitimate transaction. If the storekeeper finds it necessary to advertise the account for sale, after every opportunity has been afforded the debtor to pay up without effect, why should it be considered libellous? It is purely and simply a needful step in disposing of a salable article. We contend that it is right in principle and should be upheld both morally and legally for the protection of storekeepers against the army of professional "dead-beats." We are not assuming that Mr. Green and his wife are "dead-beats;" our argument is on general principles. One of the greatest curses that retailers have to contend against is "bad debts" caused, chiefly, by people who look upon the payment of an account as something beneath their notice. The threat of a summons has no terrors for them, and the fear of the law keeps storekeepers, who are physically strong, from taking satisfaction out of their hides. But here we have a sure and safe means of either making them pay up or publicly warning storekeepers against them, and why we again ask, should it be looked upon as libellous? In connection with the judgment referred to we have received the following letter from Mr. Andrews, manager of the Collecting Agency "Allow me to offer a few remarks on the decision lately delivered by the Court of Queen's Bench, in the case of Green v. Minnes, wherein the judgment of Mr. Justice Rose was set aside and a verdict rendered in favor of plaintiffs for \$50 and costs. At first sight this might seem to imply that our method of collecting was held by this court to be illegal, but such is not the case, as the judgment in no way pronounces the advertising of an account for sale as illegal, if the account is actually and wholly due. Through an error on the part of the creditor the amount published as due by Mrs. Green was \$59.55, whereas it could not be shown, even by the creditor himself, that she was indebted to him for more than \$24.33. The court held that in order to justify the publication of the poster, it would be necessary to show that the debtor named therein was indebted as therein set forth, but it was clear in this case that Mrs. Green was indebted in the sum of \$24.33 and in no other or greater sum, and that she was not indebted in the sum of \$59.33, as the poster set forth, and that the defendants cannot complain, if they are held to the strict proof of the matters published, and failing in such proof, if they are held liable for the consequences of such errors. There is nothing in this judgment that we can consider as a restraint upon our business, in fact it concurs throughout with Judge Rose's decision, wherein it was held that such advertisements were perfectly justifiable wherever an indebtedness exists; save that the decision of the latter court holds us strictly to the proof of the actual sum named. However, we have already entered an application for appeal from Chief Justice Armour's decision to the Court of Appeal, and we see no reason why our chances are not still good, as at present it is a case of horse and horse."



OUR SPRING NUMBER.

THE encomiums passed upon our special spring number have been a source of great encouragement to us. Both advertisers and subscribers have personally and by letter expressed their appreciation of our efforts to turn out a creditable number for which we thank them most heartily. The press has also spoken highly of it as will be seen from the following:

The Globe.—“The publishers of THE CANADIAN DRY GOODS REVIEW have issued a special spring number and they have ample reason to congratulate themselves upon the success attending their efforts. It is in every particular a credit to trade journalism, being full of interesting reading matter to the trade, and made still more attractive by some excellent illustrations. The REVIEW was started in the beginning of last year and has made rapid advances in obtaining the support and approval of the trade.”

The Mail.—“The first attempt of the publishers of THE CANADIAN DRY GOODS REVIEW at issuing a special number has been a most successful one. It is their spring number, and is one of the finest issues of a trade journal in the country. It is full of interesting articles on important trade questions, and is neatly and handsomely illustrated. The REVIEW, although only a year in existence, gives ample evidence of having secured the confidence of the trades it so ably represents.”

The Empire.—“The special spring number of THE CANADIAN DRY GOODS REVIEW issued this week, shows that the publishers have gained the confidence of the trade, if the advertising patronage is to be taken as a criterion. The issue consists of 48 pages and cover, and is filled with most interesting matter to the trade, besides being handsomely illustrated. It is in every respect a most creditable production, and, being a first attempt, augurs well for the future.”

The World.—“The spring number of THE CANADIAN DRY GOODS REVIEW is to hand. It is the first attempt of the proprietors at a special number, but the handiwork looks like the work of veterans. The number is printed on toned paper, is admirably illustrated, and contains articles on timely subjects, which should be read by every dry goods man.”

This is surely sufficient proof of our contention that there is no antagonistic feeling between the daily and trade press, each having its own legitimate field of usefulness.

What is perhaps one of the most gratifying results of our “Special” is the very large addition which it has brought to our list of subscribers. Retailers are apparently becoming reconciled to the fact that THE REVIEW is published in their interests and that they can always depend upon finding something of practical use to them in its columns. We can only say that it will be our earnest endeavor to keep THE REVIEW in the forefront of trade journalism, and that its columns will be always open for the discussion of questions affecting the trades it represents.

TRADE PROSPECTS.

Wholesale houses in Toronto report trade above the average for the past month. For the first week in March the orders were considerably ahead of last year in all departments, notably in ribbons and dress goods. There is quite a feeling of firmness in colored cottons. A large number of buyers are giving orders to be held for shipment, in excess of their immediate necessities, owing to the probable heavy advance in prices. The first report from the new syndicate has been received intimating an advance from 5½ cents per yard to 7 cents, which means somewhere in the neighborhood of 25 per cent. It is expected that other colored goods will also be advanced in price and that the advance in colored cottons will not stop at 25 per cent. It would, therefore, be well for retailers to be

ahead in any pieces of colored goods for their requirements as wholesalers will, in all likelihood, be forced soon to accept orders conditionally on the goods being in stock. The capital of the syndicate has been increased to five million dollars, and it is evident that they mean business. Travelers are all out for sorting orders, and they report prospects of good trade. Although orders are plentiful there is no denying the fact that money is scarce. Farmers, who have been holding back their wheat for big prices, are now to reap the results of their usual weakness, as prices have considerably run down and there is little chance of their reaching anything like a reasonable figure. They will thus be forced to sell at a sacrifice, and the trade has incidentally to suffer for their lack of judgment. There is a hope that money will be in freer circulation during the spring, but at present the puzzle is, where is it to come from? The fourth passed over more satisfactorily than was generally expected. There have been a few failures, but not so many as was predicted. It is by this time well known that the wholesale trade have practically agreed upon shortening terms, the prime object being to abolish what is acknowledged to be a pernicious system—dating ahead. There is, we understand, no combination to effect this but a mutual understanding among the trade generally. It is felt that if this tacit agreement is lived up to there will be better times in store both for wholesalers and legitimate retailers.

SHORT MEASUREMENTS.

WE RECEIVED the following letter from W. H. Berkinshaw & Co., Trenton, Ont., just in time to be too late for our last issue:

“Being convinced that the Canadian mills are robbing the retail merchants, I thought it advisable to measure some of the Canadian goods as they came in from the wholesale house. Consequently I measured up three pieces of shirting and found them running from ¼ to 1 yard short in every piece. I then took a piece of gingham and had it measured and found it ½ yard short. These pieces I speak of were just selected from the lot. I am convinced that the retail merchants that deal largely in staple goods, particularly those manufactured at home, are robbed to a great extent by short measurement.

“We have an inspector of weights and measures. Don't you think, under the circumstances, every mill should be compelled to have their lengths guaranteed by the Government?”

“I would like you to give this publicity, making any comments upon it you feel disposed to make. Personally it is my intention to check the measurement of every piece of goods that comes in and place a claim upon the wholesale houses, although it necessitates the employment of more help, an expense which, if the retail men were honestly dealt with, we could do without.

“I have just measured a piece of goods invoiced at 41½ yards which measures 35 yards.”

We have made enquiries at the wholesale houses and find that claims for short measurement are few and far between. We have also endeavored to get an explanation from the mill owners, but have received nothing definite. We are informed, however, that they have not had any claims for shortages worth mentioning, and that some pieces may be short while others may be just as much long. We quite sympathise with our correspondents, as they seem to have been considerably on the “short” side. If the mills make it a practice to send out short measurement, it can only be characterized as barefaced robbery. But it is difficult to believe the guilt of such practices. There are, we understand, men employed at the mills whose special duty it is to measure the cloth, and if short measurements were the rule these men would have to be in collusion with the mill owners, who would scarcely be unwise enough to place themselves in such a precarious position. In the piece which was 6½ yards short there surely must have been a serious blunder on somebody's part. A yard short is had enough, but 6½ yards in it is robbery with a vengeance. We fail to see how the government could be asked to guarantee the lengths, but now that syndicates have swallowed up all the mills, some remedy should most certainly be devised to protect the retailer in regard to short measurements. We confess, however, our inability to suggest a way out of the difficulty. Possibly some of our readers may be able to do so. If so we will be glad to publish any communications on the subject.

KNOX, MORGAN & CO.,

Wholesale Dry Goods Importers,

HAMILTON, = = ONTARIO.

DRESS GOODS DEPARTMENT.

Our varied range of General Dry Goods, has had new tone and character added to it, and our value to the Trade, as a market for supplies, has been greatly enhanced, by the increased energy and new life thrown into the Dress Goods Dep't this season.

Our European Buyer is an experienced Dress Goods man, and has fully met the requirements of the Trade, by his excellent taste, as shown in his purchases of Spring Dress Fabrics.

Costume Tweeds for the early Spring Trade, are selling well.

Estamine Serges are still very popular. We are showing many lines in Plain and Figured; also all the leading lines in

Henriettas,	Fig'd Mohairs,
Cashmeres,	Crape Cloths,
Nun's Veilings,	Fig'd Soliels,
Lustres,	De Laines, &c.

For those who can handle only the cheaper lines, we have secured some very pretty effects.

Best endeavours will be put forth, to make this Dep't a factor in the building up of our well-established Business, and we trust our many friends, will second our efforts, by increasing their orders with us for Dress Goods.

Letter Orders and Samples have careful and prompt attention.

KNOX, MORGAN & CO.

≡⊕ FOR THE RETAIL TRADE ⊕≡

"PATENT ROLL" COTTON BATTING.

None genuine but the following registered brands :

NORTH STAR.

CRESCENT.

PEARL.

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

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

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

"BALED" Goods same quality but less price.

MEN OF THE TIMES.

JAMES P. CLEGHORN,

(Of J. G. Mackenzie & Co., Montreal.)

There is an innate light in every man, discovering to him the first lines of duty in the common notions of good and evil.

—HUTCHES

There are some men specially favored by nature in such a way as to, almost unconsciously, attract and charm others by the agreeableness of their manners. There is a something about them which cannot be acquired by experience; it is inborn. It is with them always, both in their social and business relations. While talking with them the caller is at once relieved from any feeling of embarrassment and leaves them with a desire to know them better. It is not, therefore, to be wondered at that such men are successful in business and have a large circle of friends and admirers.

Such an one is Mr. J. P. Cleghorn, managing partner of the wholesale dry goods house of J. G. Mackenzie & Co., 381-3 St. Paul street, Montreal. Mr. Cleghorn was born in Montreal in 1830. He has been connected with the firm of J. G. Mackenzie & Co. since 1853 and was admitted a partner in 1864. The firm was established in 1829 by the late J. G. Mackenzie and is, therefore, one of the oldest wholesale houses in the Dominion. The present members of the firm are Mr. Hector Mackenzie and Mr. Cleghorn, public spirited men and worthy successors of the original founder of the house, and the high personal esteem in which they are held by the community is evidenced by the many positions of trust they are called upon to fill.

The wholesale trade of Montreal has passed through many vicissitudes during the past sixty three years but this old house has kept steadily onward, always maintaining its position in the foremost rank and upholding its wide-spread reputation for just and honorable dealing. They have a branch house in England, the establishment of which is indicative of the enterprise that has characterized the house from the outset.

Mr. Cleghorn is a gentleman whose administrative ability and public spirit are continually being recognized and few men can boast of being held in greater esteem by the business community than he. He has been closely identified with most of the movements having for their object the advancement of the material and mercantile interests of his native city, and although he has had the supervision of the extensive business of the firm to attend to, that has not prevented him from giving his time and counsel freely and ungrudgingly to these outside matters. He has occupied what is, without doubt, looked upon as the highest honor that business men can con-

fer upon each other viz the position of President of the Board of Trade for the years 1889 and 1890. He took a prominent part in the establishment of the Wholesale Dry Goods Section of the Board and filled the position of President for the first two years of its existence. He has always taken great interest in the proceedings of the Board of Trade, and the Dry Goods Section, where his ripe experience, keen judgment and rare ability are fully appreciated. This is borne out by the following resolution carried by acclamation at the annual meeting of the Board in 1891: "That the thanks of the Montreal Board of Trade, in annual meeting assembled, are hereby tendered to Mr. Jas. P. Cleghorn its retiring President for the ability and zeal displayed by him in the discharge of the duties of the presidency, during the two years he has filled that office, a period rendered specially notable by the successful issue of the effort of the Board to procure the adoption of a plan for the improvement of the harbour, and by the selection, and purchase of a site for the Board's new building."

That Mr. Cleghorn is assured that he carries into his well-earned retirement from office the sincere respect and regard of the members of the Board who hereby voice their earnest wishes that he may long be spared to enjoy the same."

Mr. Cleghorn is President of the International Coal Company; director of the Sun Life Assurance Company and the Merchants' Manufacturing Company; while in all benevolent enterprises he takes an active part, having been for many years a Governor and member of the Management Committee of the Montreal General Hospital; one of the Trustees of Mount Royal Cemetery, and likewise an active promoter of the Society for the Prevention of Cruelty to Animals and other philanthropic projects.

Mr. Cleghorn is essentially a businessman and has not shown any inclination to enter the field of politics, or even to seek mun-

icipal honors. Had he done so, we feel sure, in view of the popular esteem in which he is held, he would not have sought in vain. The progress and welfare of a community largely depend upon the labors of such men as Mr. Cleghorn and it is often a matter of regret that they are not more fully represented in the councils of the nation where the same characteristics that have made them successful business men could be turned to profitable account.

The firm has always done an extensive business from the Atlantic to the Pacific and has representatives in all the principal centres. The substantial warehouse on St. Paul street consists of five days each 100x50 feet, having all the modern facilities for the quick dispatch of business. For business integrity and ample capital the firm ranks second to none in the Dominion, and its members have every reason to feel proud of the universal respect in which they are held by the trade, both wholesale and retail.



JAMES P. CLEGHORN.

AN APPRECIATIVE SUBSCRIBER.

MR. J. CAMERON, who has been forty-two years in the dry goods and grocery trade, writes us as follows: Allow me to congratulate you on your spring number. It is in every way a credit to the trade, and should be supported by every dry goods merchant and general storekeeper in the country. The articles are all timely and of practical benefit to the retailer, and I can truthfully say that personally I have found them of great use to me. I was particularly struck with the article on the need of a bankruptcy law. THE REVIEW will yet be found a friend indeed to legitimate traders. It cuts both ways like a two-edged sword. It is in one word an excellent detective and is greatly needed in our day, seeing we have no insolvency act. It is a great boon to salesmen; its instructions on how to dress a window are admirable. How thankful I would have been for such hints thirty years ago, when I had to dress a window in one of the best retail stores on King street, Toronto. But alas! no such paper could be found. I had to do my best, and got the credit of being one of the best window dressers on King street, east or west. I would strongly recommend the article on window dressing in the spring number of THE REVIEW to all window dressers.

It is my candid opinion that if the instructions given in those trade papers were more widely known among wholesale and retail merchants throughout the whole Dominion, and not only known, but practically carried out, the number of failures in Canada would not be as many in the year 1892 as in the year 1891. By perusing their trade paper, the wise may become wiser, and to those who are entering business it may become eyes; and prove to such a source of wealth, and teach them to steer clear of the shoals and rocks in business on which so many have made shipwreck, and gone down unwept and unsung.

It is invaluable to milliners as THE REVIEW gives two pages in every issue to the interests of their trade. It has direct communica-

tion with the leading houses in the central cities of Canada, America, Great Britain and France, giving cuts of the latest fashions in bonnets and hats. It gives also two pages in the interest of the clothing trade and gives correct diagrams of the latest styles of hats, caps etc., in that line. The impression of the writer is that these trade journals will prove indispensable to each department of the trade they advocate. This inference I draw from the eagerness with which retail merchants in the cities, towns and villages, that I have visited, look for the coming of THE REVIEW. These are the days of progress. To dwell on the progress made in art and sciences for the past thirty years one might write volumes. In common with other departments in which strides of progress have recently been made the most marked is that made in trade journalism. I have recently been perusing some of those papers published by The J. B. McLean Co., Limited, but specially the Spring Number of THE REVIEW, and I must say again that I admire it exceedingly. The quality of the paper is good, the printing excellent, the illustrations are well executed and would do credit to Punch or Bengough. The articles are well written and show much taste and convey the much needed information to all parties, to the merchants, wholesale and retail; also to the buyer. Indeed it is invaluable to the family. It will guide the wholesale merchant to put his finger on the dead beat among the retailers and the retailer to lay his hand on the dead beat among his customers. It will also help the latter to select the most trustworthy wholesale house. Country merchants in Western Ontario long for the mail that brings them the organ of their trade. I speak, Mr. Editor, from experience of what I have seen.

R. E. Scott, formerly of Scott & Partners, Mount Forest, Ont., writes. I think my year's subscription is nearly run out. I regret that being out of business I do not require your bright, spicy, helpful paper any longer. I have always read it with pleasure, and wish you success in the future.

P. CORRIDI,

Accountant, Auditor, Receiver, Etc.,

EXPERT AUDITING AND ACCOUNTANCY A SPECIALTY

Partnership Accounts Adjusted, Books Opened, Balance Sheets Prepared.

Office, 139 Yonge St., TORONTO.

NO LAUNDRY BILLS NECESSARY.

A. B. MITCHELL'S

Rubberine - Waterproof - Collars - and - Cuffs

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

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

THE GALT KNITTING COMPANY LIMITED,
GALT, ONTARIO.

Knitted Underclothing and Top Shirts in Summer and Winter Weights.

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Montreal, Quebec, Ottawa, Mr. John F. Haskell
Ontario, Mr. J. E. Warnock
Sault Ste. Marie, Mr. M. H. Miller

WHOLESALE ONLY.

GENERAL STOREKEEPERS.

As a special inducement we offer the DRY GOODS REVIEW and THE CANADIAN GROCER, published weekly, for one year, for \$25. The regular subscription price of THE REVIEW is \$1 per year, and THE GROCER \$2.00 per year.

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THE LEE SPOOL

—TOOK THE—

- Gold Medal at the Jamaica Exhibition -

—AS THE—

Best Sewing Cotton for Hand or
Machine Work.**CALDECOTT, BURTON & SPENCE,**

Wholesale Selling Agents,

46 and 48 Bay St., Toronto.

Toronto Fringe and Tassel Company

Manufacturers of

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

19 Front St. West, TORONTO.

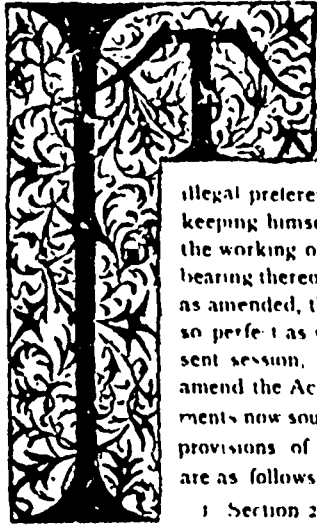
JAMES HOLDSWORTH, Card Clothing Manufacturer,
Upperhead Mills, Huddersfield, England.

Cards made of English Oak bark tanned leather, Filleting of best Linen Warp Vulcanized Cloth, Fox's Hardened and Tempered Steel and Swedish Iron Wire.

G. B. FRASER,

14 Colborne St., Toronto, Agent for Canada.

IMPORTANT LEGISLATION.



It will be remembered that at the last session of the Ontario Legislature, Mr. G. B. Smith, member for West York, introduced a bill and successfully carried it through its various stages dealing with illegal preferences. Since then Mr. Smith has been keeping himself thoroughly versed in regard to the working of the Act and decisions of the courts bearing thereon. This satisfied him that the Act as amended, through his instrumentality, was not so perfect as was desired and he has, at the present session, introduced another bill to further amend the Act. To clearly understand the amendments now sought it will be necessary to give the provisions of the bill passed last session. They are as follows:

1. Section 2 of the Act respecting Assignments and Preferences by Insolvent persons is repealed, and the following substituted therefor:

2. 1. Subject to the provisions of the third section of this Act, every gift, conveyance, assignment or transfer, delivery over or payment of goods, chattels or effects, or of bills, bonds, notes or securities, or of shares, dividends, premiums, or bonus in any bank, company or corporation, or of any other property, real or personal, made by a person at a time when he is in insolvent circumstances, or is unable to pay his debts in full, or knows that he is on the eve of insolvency with intent to defeat, hinder, delay or prejudice his creditors, or any one or more of them, shall as against the creditor or creditors injured, delayed or prejudiced, be utterly void.

2. Subject also to the said provisions of the third section of this Act, every gift, conveyance, assignment or transfer, delivery over or payment of goods, chattels or effects, or of bills, bonds, notes, or securities, or of shares, dividends, premiums, or bonus in any bank, company, or corporation, or of any other property, real or personal, made by a person at a time when he is in insolvent circumstances, or is unable to pay his debts in full, or knows that he is on the eve of insolvency, to or for a creditor with intent to give such creditor an unjust preference over his other creditors or over any one or more of them, shall, as against the creditor or creditors injured, delayed, prejudiced or postponed, be utterly void.

a. Subject to the provisions of section 3 aforesaid, if such transaction with or for a creditor has the effect of giving that creditor a preference over the other creditors of the debtor or over any one or more of them, it shall in and with respect to any action or proceeding which, within sixty days thereafter, is brought, had or taken to impeach or set aside such transaction, be presumed to have been made with the intent aforesaid, and to be an unjust preference within the meaning hereof, whether the same be made voluntarily or under pressure.

b. Subject to the provisions of section 3 aforesaid, if such transaction with or for a creditor has the effect of giving that creditor a preference over the other creditors of the debtor or over any one or more of them, it shall, if the debtor within sixty days after the transaction makes an assignment for the benefit of his creditors, be presumed to have been made with the intent aforesaid, and to be an unjust preference within the meaning hereof, whether the same be made voluntarily or under pressure.

The amended bill now introduced reads as follows:

1. Section 2 of the Act Respecting Assignments and Preferences by Insolvent Persons, as the said Act is amended by the Act passed in the 34th year of Her Majesty's reign chaptered 20 is amended by inserting therein before the word "presumed" where it occurs in clauses (a) and (b) of sub-section 2 of the said section, the word "conclusively".

2. Where the word "creditors" occurs in the ninth line of sub-

section (2) of the said section 2, and in the second and third lines of clause (a) of said sub-section and in the second and third lines of clause (b) of said sub-section, the same shall be deemed to include any surety and the indorser of any promissory note or bill of exchange, who would upon payment by him of the debt, promissory note or bill of exchange, in respect of which such suretyship was entered into or such endorsement given become a creditor of the person giving the preference within the meaning of said sub-section 2.

3. This Act shall not affect any action, suit or proceeding now pending, but the same shall be adjudicated upon and determined as if this Act had not been passed.

These proposed amendments further safeguard the rights of creditors, and it would now appear utterly impossible for the Courts to find an opening for the exercise of their peculiar faculty of rendering judgments to perplex and harass the trade of the country. In regard to section 2, it will be seen that it places the surety or indorser of a note in the same position as other creditors after the debt or note has been paid by such surety or indorser. That is to say that a surety or indorser cannot rank on the estate unless he has paid the debt or note and must take his chances along with the other creditors and not as a preferred creditor.

Another important measure, introduced by the Attorney-General, is "An Act to further amend the law respecting mortgages and sales of personal property." It is as follows:--

1. The provisions of the Act respecting Mortgages and Sales of Personal Property shall extend to mortgages and sales of goods and chattels, notwithstanding that such goods and chattels may not be the property of, or may not be in the possession, custody or control of, the mortgagor or bargainor or any one on his behalf at the time of the making of such mortgage or sale, and notwithstanding that such goods or chattels may be intended to be delivered at some future time, or that the same may not at the time of the making of said mortgage or sale be actually procured or provided, or fit or ready for delivery, and notwithstanding that some act may be required for the making or completing of such goods and chattels, or rendering the same fit for delivery.

2. The words "void as against creditors" in said Act shall extend to simple contract creditors of the mortgagor or bargainor suing on behalf of themselves and other creditors, and to any assignee for the general benefit of creditors within the meaning of the Act respecting Assignments and Preferences by Insolvent Persons and amendments thereto, as well as to creditors having executions against the goods and chattels of the mortgagor or bargainor in the hands of the sheriff or other officer.

3. The "actual and continued change of possession" in said Act mentioned shall be taken to be such change of possession as is open notorious and reasonably sufficient to afford public notice thereof.

4. A mortgage or sale declared by said Act to be void as against creditors and subsequent purchasers or mortgagees shall be incapable of being made good or valid as against such creditors and purchasers by the subsequent taking of possession of the things mortgaged or sold by or on behalf of the mortgagee or bargainor.

We draw special attention to section 3 which speaks for itself.

A clause has also been added to the Act respecting liens which in effect is that all liens on stocks of goods for sale in stores on which it is intended to retain the ownership to the vendor, while they give over possession to the vendee, must be registered with the clerk of the County Court the same as chattel mortgages.

Mr. Tait, one of the Toronto members, has introduced a bill to amend the Assessment Act as follows:

1. Section 7 of The Assessment Act is amended by inserting the following after sub-section 17:

17a. The capital of any person which is invested or employed in any wholesale or retail mercantile business in this Province, and the stock in-trade, book debts and other assets held for the purposes of or in connection with said business, but the income or profits derived from such capital shall be liable to be assessed.

2. Section 1 of The Assessment Amendment Act, 1891, is repealed.

We have advocated the passage of such a measure on the ground of justice and fair play and will be very much surprised if the bill is not adopted by the Legislature. The agitation has been kept up by the special committee of the dry goods section of the Toronto Board of Trade and success should crown their efforts. The Attorney General will receive a deputation of those favoring the measure on the 22nd of this month and then the bill will come on for its second reading. If the Attorney General is favorably impressed with the arguments of the deputation, as there is every reason to believe that he will, then the success of the measure is assured and a long standing and iniquitous burden upon merchants and manufacturers will be removed.



BUSINESS CHANGES AND TROUBLES.

SINCE our last issue the failures and business changes are as follows:

- Estate of A. J. Wilson, Chatnam, Ont., dry goods, stock sold.
- Estate of C. Koelln, Kingsville, Ont., dry goods, etc., stock sold.
- J. R. Berry & Co., Lambton Mills, Ont., woollen manufacturers, succeeded by Edward Leadley & Co.
- Kilbourn, Bishop & Co., Owen Sound, Ont., dry goods and millinery, assigned, with liabilities \$15,000, assets \$19,000.
- Page & Page, Toronto, manufacturers white goods, retiring from business.
- Mrs. Chrysler, Welland, Ont., millinery, stock damaged by fire and water; insured.
- F. Nation & Co., Brandon, Man., dry goods, etc., sold out to A. D. Rankin.
- Blair & Rogers, Carberry, Man., dry goods, etc., stock sold.
- Labelle & Co., Montreal, dry goods, offering to compromise.
- Nap La Fortune, Montreal, dry goods, assigned.
- Frank A. Wilson, Amherst, N.S., dry goods, offering to compromise.
- Sutherland & Creaghan, Chatham, N.B., dry goods, assigned.
- Sutherland & Creghan, Newcastle, N.B., dry goods, style changed to John D. Creghan.
- D. McIntosh & Co., Almonte, Ont., woollen manufacturers, assigned.
- I. E. Lane, Barrie, Ont., tailor and clothing, compromised.
- R. Raney, Cardinal, Ont., tailor, assigned.
- A. J. Taylor, Hamilton, Ont., men's furnishings and American Suspenders Co., assigned.
- Thomas Woodhouse, Toronto, dry goods, etc., assigned; stock sold.
- A. H. Van Norman & Co., Trenton, Ont., dry goods, assigned; stock sold.
- J. B. Gass & Co., Amherst, N.S., stock, etc., advertised for sale by tender.
- Fortune & Co., Halifax, N.S., dry goods; stock taken possession of under bill of sale.
- Edward C. Palmer, Dorchester, N.B., merchant tailor, assigned.
- M. Gaglietto & Co., Kamloops, B.C., dry goods, etc., dissolved, M. G. succeeds.
- William McCall, New Westminster, B. C., dry goods, etc., advertising to sell out.
- M. M. Hackett, Cornwall, Ont., dry goods, assigned with \$9,000 liabilities.
- Estate of C. Lynde & Co., Mitchell, Ont., dry goods, etc., stock advertised for sale by tender.
- Kenny Bros., Ottawa, Ont., tailors, etc., stock damaged by fire and water, insured.
- R. McGiffin, Ottawa, Ont., men's furnishings, stock damaged by fire and water, insured.
- Pigeon, Pigeon & Co., Ont., dry goods, dissolved, J. B. A. Pigeon retires, H. H. Pigeon continues, style unchanged.
- S. A. Hoover, Port Arthur, Ont., dry goods, burnt out.
- H. S. Rose, Strathroy, Ont., dry goods, assigned with \$15,000 liabilities.
- L. J. Applegath, Toronto, hats, etc., assigned.
- I. Keating, Toronto, merchant tailor, assigned; stock sold.
- M. Keown & Co., Toronto, dry goods, assigned, stock sold.
- Martin & Labelle, Montreal, dry goods, dissolved.
- Frederick Shipton, Montreal, dry goods, offering to compromise.

- Dodd & Jolly, Yarmouth, N. S. wholesale and retail dry goods, dissolved, Thomas R. Jolly registered as sole owner.
- D. C. Sullivan, Moncton, N. B., dry goods, assigned.
- Blackwood & Blair, St. Johns, Nfld., dry goods, dissolved, Henry Blair continues in his own name, Andrew Blackwood retires.
- James V. Miller & Co., Brockville, Ont., dry goods, dissolved, succeeded by E. A. Bigg & Co.
- John Kerrigan, Hamilton, Ont., merchant tailor, assigned.
- Estate of R. Harper, Morrisburg, Ont., dry goods, assigned.
- James Foy & Co., Port Hope, Ont., dry goods, removing to Brighton.
- D. Grant & Co., Toronto, millinery and mantles, dissolved.
- R. & J. Campbell, Whitby, Ont., dry goods, retiring from business.
- Roy & Beaudoin, Montreal, dry goods, assigned.
- Yarmouth Hosiery Manufacturing Co., Yarmouth, N. S., copartnership registered, Charles Dodds and Edward M. Viets.
- George Clark, Brantford, Ont., dry goods, assigned.
- Jacob J. Phillips, Brockville, Ont., clothier, assigned.
- R. A. Miller, Galt, Ont., tailor, sold out to J. A. Wendell.
- Mills Bros., Ottawa, Ont., hats and furs, dissolved, W. H. Mills, continues, style unchanged.
- C. E. Yates, Preston, Ont., men's furnishings, assigned.
- Miss Frances M. Thompson, Sarnia, Ont., merchant tailoring, assigned.
- J. Rippon & Son, Woodstock, Ont., dry goods, assigned with \$18,000 liabilities.
- Elizabeth Clark, Moose Jaw, N.W.T., millinery, building and stock burnt.
- Beliveau & Quevillon, Montreal, men's furnishings, assigned.
- Alex. Adams, Halifax, N.S., dry goods, assigned.
- Wm. Doherty & Co., St. John, N.B., tailors, dissolved.
- Mollison Bros., St. John, N.B., dry goods, offering to compromise.


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THE PATRONS OF INDUSTRY.

A FEW days ago the Grand Lodge of the Patrons of Industry met in Toronto in secret session. The reports of the proceedings, supplied to the press, were very meagre and gave only a superficial idea of what transpired. One of the resolutions passed was to the effect that, in the opinion of the Patrons, the Government should enact a law making it a penal offence on the part of any citizen or firm to unduly raise the price of necessaries. It would have been more to the point if they had adopted a resolution asking the Government to enact a law making it a penal offence for any body of men to combine to prohibit merchants from charging a just and equitable price for their goods, enabling them to meet their bills and leaving enough to keep themselves and their families in reasonable comfort. The Patrons seem to take a pleasure in showing by resolutions that they are down on combines but they are careful to overlook the fact that in doing so they are simply making fools of themselves. For what is their organization but one of the worst possible combines that could be conceived. It is a restraint upon legitimate trade and we believe that if the question on this point were brought into court it would be declared illegal. One of the States we forget which last year passed a law enacting that all combines shall be declared illegal and imposing a severe penalty upon the combiners. We do not suppose that our Provincial Governments would adopt a similar course, as there are too many farmers in the Legislatures, but there is no reason why the Dominion Government should not step in and protect merchants from the greed and rapacity of such organizations as the Patrons of Industry. In the Winnipeg Commercial of last week a letter appeared from a "Country Merchant," which is well worth the careful consideration of both wholesale and retail merchants. It is as follows: As I am living in a part of this province where the organization known as the Patrons of Industry have been at work lately, and as they are making such outrageous demands upon the country retailer with threats of boycotting unless their demands are complied with, I write this to see if it is not time for the wholesale and retail trade to come to some understanding for the purpose of protecting themselves against the unjust demands made by this organization. The demands they are making on the retailer here is to come under contract with them, and on that contract you agree to sell them goods at an advance of 12½ per cent. on invoice price, and you also agree to produce your invoice for their inspection whenever called upon by any of their members to do so. After signing this contract they issue a charter to you, making your store a charter one, for which you pay them \$13. Now, any merchant that knows anything about his business, is well aware that he cannot supply them with goods at the above advance on invoice price and have his balance come out on the right side at the end of the year, for it takes on an average about one-half of the above percentage to lay the goods down in his store from the wholesale warehouse and on the balance of the percentage allowed he has to pay for fuel, light, taxes, insurance, dead stock, hired help, rent, interest on money invested, and make his living besides, which is simply impossible, and the country merchant that attempts it will certainly come to a disastrous end, which will inflict loss upon the wholesaler that supplies him with goods, as well as injury to the honest retailer who is trying to pay his hundred cents on the dollar. I have heard of some retail merchants that are agreeing to the above terms. Now, all I have to say about them is this, that they are either knaves or fools, and if they are the former the wholesaler will likely be called upon to assist them in the fraud by making out duplicate invoices with an advance on actual prices, and if he is the latter, the wholesaler is sure to suffer in the end, which is not far distant. Now, what I would like to see the wholesale trade do, is this, to refuse to sell goods to merchants that agree to such terms, unless their cash accompanies the order, and, also, refuse to be a party to the above fraud of making out duplicate invoices, and what I expect of the retail trade is, to refuse to buy goods from the wholesaler that supplies goods to the above merchants, unless he is satisfied that the above

merchant is compelled to pay spot cash for his supplies. Hoping to hear the opinion of other merchants on the above subject, through the medium of your valuable journal, I remain &c.

THE TRADE IN MONTREAL.

(By Our Own Correspondent.)

THE present condition of the dry goods trade in the district of which Montreal is the centre, bears out what was said a month ago, that this branch of business is in a better position than many other industries. It is now possible to survey the winter's trade and a careful scrutiny shows that not only has the amount been greater than that of the last two seasons, but the volume of business transacted constitutes a normal turnover for the amount of capital involved, and the population to be supplied. If, on the whole, the profits are not yet up to the standard, it is due to causes antedating the season under review: namely, an accumulation of debts from the past few years, the pressing demands for payment made by money lenders and manufacturers of agricultural machinery, and a hesitancy to buy arising out of the experience of the past.

The fourth of March was a notable settling day, and if the payments were no better than the corresponding fourth of last year they were certainly no worse. The paper, as a rule, was well taken care of; the demands for renewals were only for partial amounts and the general experience went to show an ability and willingness on the part of retailers to pay. The feeling is one of increased confidence all through the country and it is accentuated by the results of the Quebec Provincial elections. The results of the Federal bye-elections, whatever one may think of them, have caused a belief in the stability of the present government and policy in force in Canada. Merchants, and the public generally, are adjusting themselves to this state of affairs and are prepared to make the best of everything.

Several travelers, who had just returned from the Maritime Provinces, the far West, Ontario and Quebec, were met the morning they arrived, and they confirm the view that the feeling throughout the country is better; that retailers are more hopeful, more willing to buy, and that they see their way clear to selling and being paid for the goods.

The present occupation in the wholesale houses, now that the travelers are all in, is hurrying forward the spring shipments ordered in January and February. They are also preparing samples for the sorting trip, and travelers will again be ready for the road the first week in April. The prospect of an early spring is causing an urgent demand for goods to go forward, and the sales have prompted a number of repeat orders for special lines, such as fine blacks, mournings, and half-mournings. It is a curious fact that the high mortality of the winter has caused an actual demand for this class of goods. The stocks of woollens throughout the country are much reduced and in many cases the shelves are bare. The hint may be taken that the orders for next fall will be unprecedentedly large. The city jobbing trade is only moderate and quietness is to be expected till Easter is at hand. The action of a Toronto house, advertising largely here, is having its effect and is drawing business westward which usually belongs here.

The month has been entirely free from failures, and it is quite unlikely that any will be heard of for some time.

The demand is active for foreign dress goods' specialties, and for fabrics in the new colors there is marked steadiness. Such staples as Cashmeres and Henriettas are in excellent request for high grades, and in the low grades, at about 50c to 55c, the supply is insufficient.

Cottons are quietly advancing in value due to the association of manufacturers, though it has not yet become apparent to outsiders.

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.

DOMINION INSOLVENCY ACT.



OUR last issue we referred to the fact that the Board of Trade of Victoria, B.C., had decided to petition the Dominion Government, through the city members, to pass an Insolvency Act. Since then the Council of the Board of Trade of St. John, N.B., has adopted a resolution that Parliament be requested to re-enact the insolvency law of 1875, as amended in the subsequent year, with certain changes. The changes suggested are the addition of provisions for settlement by composition as in Eng-

land; that an official assignee be always appointed, and that the release of the debtor be made more difficult than formerly, where the amount paid is less than 50 cents on the dollar. And now the Montreal Board of Trade has gone a step further by preparing a proposed Bill and sending out printed copies to other Boards for their consideration and approval. The Hamilton Board has referred the draft Bill to a special committee, and the Council of the Toronto Board will consider its provisions on March 21st. As far as we can gather the bill is favorably looked upon and there is no insuperable difficulty in the way of preventing a united petition being laid before Parliament praying for the passage of the bill during the present session.

We have persistently advocated the passage of such an Act for the credit of the Dominion and in justice to foreign merchants and manufacturers trading with us. We know that there is a bitter feeling against the Dominion in commercial circles in Great Britain owing to the discreditable state of our insolvency laws, which we have dwelt upon from time to time, and if the proposed Act is carried through at the present session of Parliament it will restore confidence in the minds of foreign traders and lead to enlarged and more cordial trade relations with the Dominion. We feel justified in attributing to our efforts no small share of the credit for bringing matters to such a forward stage, and can only hope that the agitation will not stop until the Act is placed upon our Statute books.

WOOLLENS FOR THE FALL.

Messrs. Millichamp, Coyle & Co., report that they have about placed all orders with the wholesale houses for the next fall trade. Samples of the new goods from the Waterloo mills show large checks and diagonals for suitings and overcoatings. Some really superior goods of first-class material are shown of double and twist warp and fillings in checks and snowflakes and plain diagonals. They are almost as tough and durable as leather. There has been a brisk demand for these goods and it is evident that the products of this mill are very popular with the trade.

They also show an infinite variety of samples of dress goods, mantlings and tweeds from Brodie's mills. There are many charming designs in checks, stripes and snowflakes in fawns and greys for mantlings and ladies' costumes. It would seem as if blue serges in herringbones and heavy wide wales will be the prevailing fashion for ladies' costumes. The trade has long since recognized the fact that the products of this mill are fully equal in texture and beauty of design to any of the imported article.

Mr. G. B. Fraser, who has recently removed to larger and more commodious premises at 42 Scott Street, Toronto, has some excellent samples for the fall season of Irish friezes for overcoatings from the Montreal Woollen Mills Co. Plain, light fawn is the leading color. They are fine goods and there has been a big demand for them. He also shows a large variety of samples for suitings from

the same mills in large and medium checks and diagonals in browns and fawns. There has been a brisk demand for a brownish brick-red shade.

Mr. Fraser also shows samples of Irish friezes in fawns from Van Egmond's mills and etoffes in large and decided checks. These etoffes from this mill take well every season and the demand is constantly increasing for them.

EDWARD MCKEOWN'S ARREST.

THE arrest on March 12th of Edward McKeown, the well-known retail dry goods merchant of Toronto, at the instance of Gault Bros. & Co., of Montreal, has caused a good deal of talk among the trade. He was taken to Montreal, and is now in gaol awaiting the result of the investigation into his case. The charge against him is obtaining goods on false pretences. From the evidence of Mr. Robert L. Gault it appears that McKeown, a few weeks before his failure, called upon Mr. Gault's firm and gave an order for \$1,200 worth of goods. He produced a statement giving his indebtedness as follows: Gault Bros., \$6,000; James Johnston & Co., \$3,200; E. Delaunay, \$2,200; Mr. McGillivray, \$2,400; McLaughlin Bros., \$2,520; John Macdonald & Co., \$1,520; S. F. McKinnon & Co., \$2,200; D. McCall & Co., \$550; Samson, Kennedy & Co., \$850; others, \$2,200; total, \$23,400. Mr. Gault states that McKeown gave him to understand that his total liabilities amounted to about \$28,000, while his assets would reach \$38,700, leaving a clear surplus of \$10,700. He was assured that McKeown's business was in first-class condition, and that he was doing well, while in fact he was then hopelessly bankrupt. James Johnston & Co. are precisely in the same position as Gault Bros., and have also given instructions to their solicitor to take similar proceedings against McKeown.

Just before his failure, McKeown gave C. P. Archibald and W. T. Kiely, of Toronto, a chattel mortgage, thereby absorbing his whole assets. When McKeown failed some time ago Messrs. Archibald & Kiely supplied him with the necessary capital to start again, and it was to secure them that he gave them the chattel mortgage.

The statement of McKeown's affairs as filed in Court is as follows:—

LIABILITIES	
Direct, unsecured	\$28,831 22
Direct, part secured	25,938 24
Ferguson's claim, not in assignee's statement	2,200 00
<hr/>	
Total	\$56,969 46
Indirect	1,497 79
Preferred	2,411 20
<hr/>	
	\$60,878 45
ASSETS	
Stock	\$21,093 91
Debts	2,538 15
<hr/>	
	\$23,632 06

These appear to be the facts of the case that have so far come to light, but as the matter is still sub judice it would be unfair for us to make any comments.

At the instance of the dry goods merchants of Petrolea, Ont., Mr. D. W. Dulmage was summoned before the magistrate the other day and fined \$50 and costs for refusing to pay the license of \$50 imposed upon transient traders.

We call the attention of our readers to the advertisement of Mr. Harry Harman, window dresser, etc., who has just completed a new pamphlet called "Catchy Ideas," and which will, we feel sure, be found of great service to merchants in dressing their windows. Mr. Harman's book on "300 ways to dress windows" has had an extensive sale throughout the Dominion.

PERSONAL AND GENERAL NOTES.

A. F. BANFIELD, of Winnipeg, Man., favored THE REVIEW with a call on his way south. He is taking a month's holiday in Florida.

T. Elliott, of Cookstown, Ont., while in Toronto making his spring purchases called and renewed his subscription, expressing at the same time his high appreciation of our spring number.

F. Galbert & Co., 30 Lemoine street, Montreal, advertised in our last issue their specialties as glove importers. The company is a new one, who hope soon to have the pleasure of calling on all the retail trade with a beautiful line of samples.

R. Waldron, dry goods merchant, has been elected President of the Early Closing Association of Kingston, Ont.

The capital stock of the Canadian Colored Cotton Mills Company, limited, has been increased from \$100,000 to \$5,000,000.

A. F. Hamilton, late of the firm of Macnair, Hamilton & Co., Stratford, Ont., and F. Coates have purchased the dry goods business of Keenleyside Bros., Sarnia, Ont.

In the re-arrangement of the business of Stanley, Robertson & Co., dry goods merchants, Brantford, Ont., Mr. Stanley takes the clothing store, and Mr. R. W. Robertson will continue the dry goods business.

Boisseau Freres, dry goods merchants, St. Lawrence street, Montreal, have effected a compromise with their creditors at 50 cents on the dollar, in three, six, nine and twelve months, the notes endorsed by D. McCall & Co., of Toronto.

Mr. Caldecott, of Caldecott, Burton & Spence, Toronto, has to mourn the loss of his mother, who died at the residence of her son-in-law, Mr. P. H. Burton, on February 26th. Mrs. Caldecott had reached the advanced age of 81 years.

We extend our congratulations to Mr. Arthur Boyle, of Dunnville, Ont., one of our subscribers, on his brilliant victory at the by-election on March 12th, in Monck, for member of the House of Commons, his majority over his opponent being 323.

Ernest Delaunay, wholesale dry goods, Montreal, has sold out his entire business for \$128,000 to W. G. Pullen & Co. The management of the business has been in the hands of Mr. Pullen for some time past, and it will be carried on in the same premises.

The insolvent estate of C. Q. Morrow, retail dry goods merchant, London, Ont., which was placed in the hands of John McClung, of Toronto, has been sold for an amount realizing 65 cents on the dollar for the goods. The estimated liabilities amounted to \$13,000, with assets considerably below that sum.

On April 1 a syndicate of American and English capitalists will takeover the Ontario Cotton Mills, Hamilton, Ont., and run them. The old stockholders will have nothing to do with the new company. The purchase price is not known, but the mills are valued as a running concern at from \$600,000 to \$700,000.

The Williams, Greene & Rome Co., Ltd, shirt manufacturers, etc., Toronto, have issued a beautiful souvenir to the trade. It is in the shape of a charming picture in a glass front and framed and hung with an imitation gold chain. It bears the well-known trade mark of the firm and is altogether a most attractive design.

J. Sutcliffe & Son, Brampton, Ont., have purchased the bankrupt stock of E. McKeown, dry goods, Toronto, invoiced at \$31,000, at 68c on the dollar, and a parcel of the bankrupt stock of Thomas Woodhouse, dry goods, Toronto, invoiced at \$14,125 69, at 61 1/2c on the dollar. The other parcel of Woodhouse's stock, invoiced at \$32,479 27, was purchased by Hillinrake Sons & Co., Milton, Ont., at 69 1/2c on the dollar.

The annex and improvements to Mr. J. M. Garland's wholesale store, Ottawa, have been completed. The annex is bright, airy and extensive and makes the floor area one of the finest of the kind in the city. The offices have been moved back to the annex. The

damage to Mr. Garland's dry goods stock has been assessed at \$14,500. The assessment was made by arbitrators appointed by the underwriters' association. They were Messrs. C. Bryson, Ottawa, Gerard, Montreal, and Gowanlock, Hamilton.

S. Thorne, who has carried on the dry goods business for so many years in Hamilton, Ont., has associated himself with A. R. Kerr & Co., and will have charge of the ground floor of their fine establishment. Mr. Thorne is noted as one of the best posted dry goods men in Canada, and his many old friends in Hamilton will be glad to do business with him again.

The affairs of John Rippon & Son, dry goods retailers, Woodstock, Ont., are being wound up by Henry Barber & Co., Toronto. The business is an old-established one, and the elder Mr. Rippon is one of the best-known retail merchants in Woodstock. His business, however, has not been sufficiently progressive to warrant its continuance, largely in consequence of Mr. Rippon's protracted illness.

A pleasant event occurred in the warehouse of John Macdonald & Co., Toronto, a few days ago, when the employes of the firm presented Mr. James Blackey with a handsome marble clock on the occasion of his becoming a benedict. The presentation was made by Mr. Macdonald on behalf of the boys. In making it he spoke very highly of the recipient's abilities and the good-will that was held towards him by all the employes. Mr. Blackey, in reply, thanked the boys for their kindness, saying that he was sure if ever he required a friend he would find one among those present.

The Drapers' Record, of London, England says The death of Dr. Donald Fraser, the well-known preacher of the Presbyterian Church, removes another very popular man from our midst. Dr. Fraser, who was, of course, a Scotchman, when quite a young man left his native country and entered the services of one of the well-known Canadian houses of those days, in which his brother was the senior partner. The dry goods trade, however, was uncongenial to the young man's tastes, and he retired from it and entered the Church in connection with which he became one of the greatest preachers of the present century. Dr. Fraser always referred to his early Canadian experiences as having been of great advantage to him in after life.

WANTED.

A First Class Dress Goods Retail Salesman for a large retail store in Warrensburg, Missouri. Must be of good moral character. Apply at the DRY GOODS REVIEW Office, 6 Wellington Street West, Toronto.

CATCHY IDEAS FOR WINDOW DISPLAYS.

Harry Harman's Novelty Pamphlet—A new and useful illustrated Pamphlet comprising useful suggestions adapted to meet the wants of all lines of business, and devoted especially to the latest and best ideas on Window Dressing and Store Decorating fully explained. In fact, it is full of valuable information. On receipt of 75 cents no Canadian currency, the novelty Pamphlet will be sent pre paid including a box of Harman's window Pane cleaner, a 32 page catalogue of window dressing supplies sent to any address. Harry Harman, Window Dresser and Decorator, P. O. Box 113, Louisville, Ky.

We Please Them All.

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

THE SUPPLY CO., Niagara Falls, Ontario.

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

THOSE FASHIONABLE CANES.



CITY VS. COUNTRY CLERKS.

CLERKS with city experience. You read this quite often in advertisements of city concerns. The clerk who has served an apprenticeship in a country store has better knowledge of human nature, better general knowledge of goods; can adapt himself to varying wishes of customer; has more ambition; less of the dude about him; has more of the real, in earnest air about him; will more readily follow out instructions and methods; can be relied upon to do his detail work, because he has had to do the work of two men all the time; has decided to make it a matter of life work; knows no reason why he cannot reach the top.

Now, against this the city clerk who has had experience, in most instances (exceptions in this as in all), knows it all; is dissatisfied; sees no future; thinks more of dress than anything else; knows how mean the house is (anyway, whether it be so or not, he thinks so); can't be fooled by promises if he does thus and so the house will do thus and so by him; in fact, the clerk with the city experience is apt to be one whom you have to change over from his own way to yours, from his own conceit to a realization that he must know how little he knows, and be watched to see that he does not try to injure you while in your employ by talking to his fellow clerks against you.

Remember that the clerk without the city experience is often the one through whom you can accomplish most good. He is willing to start on even terms with you without any thought but to try hard. You hold out the inducements if thus and so; he takes you at your word and strives for the goal. How about the "city experience clerk?" He wants more pay, perhaps, than he is getting; that's all he will change for. He knows your promises, he says, are not worth anything. He simply wants the cold, hard \$12 per week, or two dollars more than Marley & Co. are paying him. He comes into your department, "shoots off" that he came for more pay, and falls right in with the boys in, "Oh, yes, I knew this house was a hard-nosed one to work for, and just squeeze you till the juice is all out, then fire you; but I will play them a hold-off at \$12 and run my risk of getting another job at \$10 anyway, and, you see, the \$2 extra while I am here is clean gain." I could go on at some length in proving that this last material is spoiled, and hence unfitted for accomplishing great and good things for the department.

As proof, all we need do is add up the results of those who came from country experiences and those who clerked it around in city, and find the sum total of the successful merchants of the day and men who are on same level as they were twenty years ago. By city experience I mean experience in such cities as New York, Boston and Philadelphia, where the clerk was city-born and started in as clerk at \$6 a week, because he did not want to be so low down, you know, as the fellow who started in at \$100 a year and pegged right along through. By comparing experiences I mean a case like this. A merchant wishes a dress goods salesman to serve first-class trade. James Prince, from Fitchburg, applies, and Henry Sagan, from store across the way in New York city, applies. James has sold dress goods of medium and good qualities to fair trade, and was

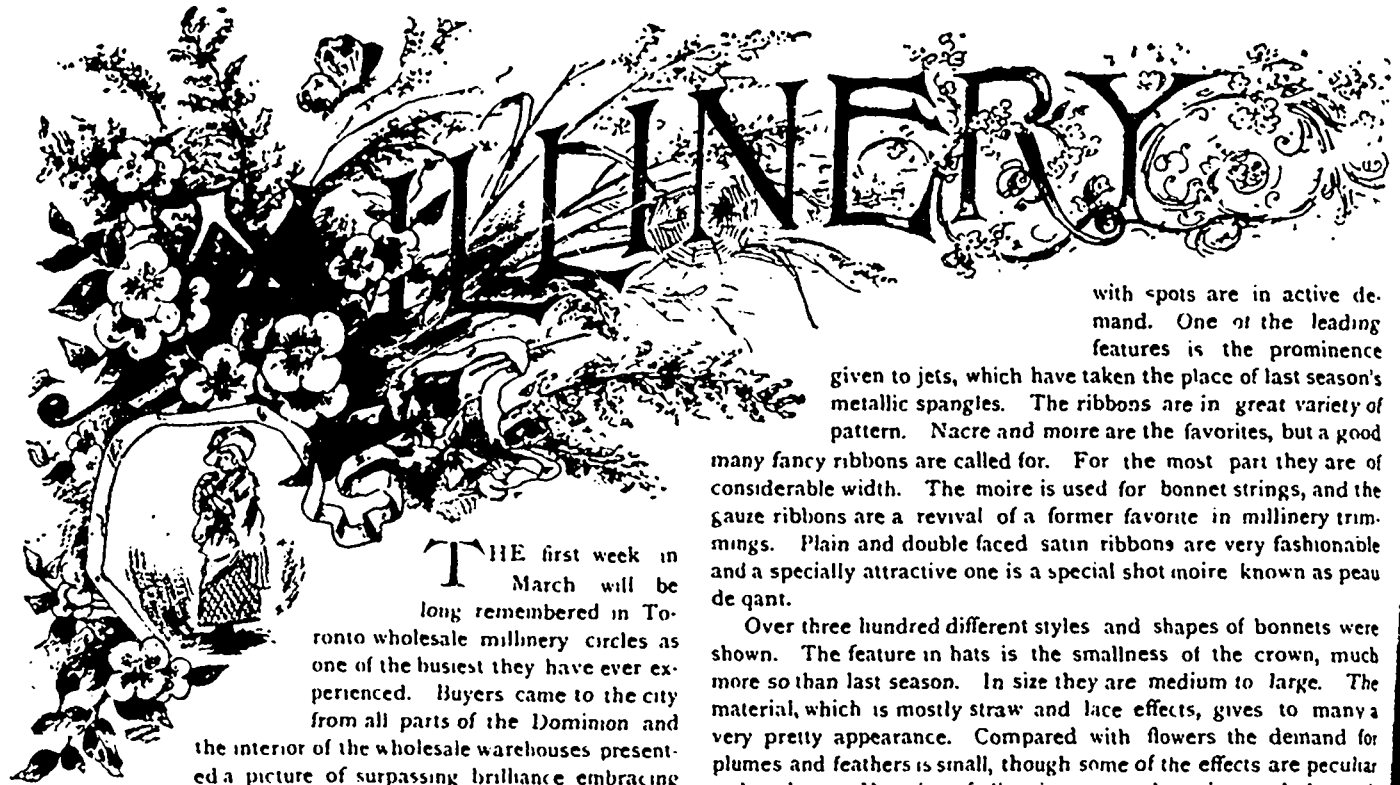
brought up in the store from sweeper to salesman in charge of dress goods, yet selling all over the store. Henry has been in city store for twelve years, ever since he left the grammar school in the city. He started into it because he could start at \$1 a day. He has worked along until he is getting \$10 a week. James, by the way, gets \$10 a week, but feels that he will have greater opportunities in city, so is anxious for the job. Henry likes well enough where he is, but wants to get \$12 a week. He seems to be unable to get it with present employers. Both get good recommendations. Now, the question is, if both are of fair address, fair appearance, which will prove the best investment as a clerk? I say James will work for a peg way up, while Henry will be more than likely to think the \$12 is his high water-mark.—Dry Goods Economist.

CHARACTER, CAPITAL, CREDIT.

"Toronto Retailer" writes: I read with a good deal of interest Mr. Jones' able article in your last issue. He brings forth strong arguments in favor of the position he takes, but I cannot agree with him. It seems to me that if a young man is unable to compete with others in view of the shortened credits now prevailing, he had better try something else. No one appreciates character and experience more than I do, but in this hustling age capital is what is wanted. As an old retailer, I can say that more injury has been done to my trade through the bankrupt stocks of men who commenced with little or no capital being thrown upon the market than from anything else. Let Mr. Jones look at the causes of failure in the dry goods and kindred trades last year, recorded in your special number, where he will find 117 out of 181 from lack of capital, and he will confess that his arguments lose considerable force. I will perhaps refer to this again; meantime I am very busy.

A NEW SUSPENDER COMPANY.

The Union Suspender Co. of Toronto, Limited, have commenced business in the commodious premises, 55 and 57 Yonge street, and have had the factory fitted up with the latest and most approved machinery, enabling them to manufacture all classes of suspenders, belts, sashes, etc., in the best and latest fashions. They are carrying lines of very choice patterns which it would be difficult to excel, and their show rooms are well worthy a visit. The company has secured the whole right to manufacture the now celebrated and favorite Belvedere sash for ladies and gentlemen. Nothing to our mind completes the tennis and boating costumes so well as this sash, and from the orders already placed with the company it would seem as if no store would be considered able to furnish a complete outfit for the summer without these goods. The company are carrying all the novelties of the season and are determined to supply the trade with goods which, while giving every satisfaction to the public, will at the same time secure for them the confidence of the trade. The manager, Mr. H. J. Dennis, has had many years' practical experience in the business and is supported by an experienced and efficient staff.



THE first week in March will be long remembered in Toronto wholesale millinery circles as one of the busiest they have ever experienced. Buyers came to the city from all parts of the Dominion and the interior of the wholesale warehouses presented a picture of surpassing brilliance embracing arrays of beautiful flowers, feathers, ribbons, and other ornaments, hats and bonnets in infinite variety of design and trimming, coupled with so many charming ladies moving to and fro. The travelers were all on hand to greet their customers and a busy time they had of it. All the wholesale houses report a brisker trade even than last year, the orders before and at the opening being in excess of their most sanguine expectations. The craze at present is for flowers and it is likely to continue, although Dame Fashion is a fickle being. There was a good demand for the new Domino veiling and it is likely to hit the popular fancy. Travelers are again on the road for sorting orders and these promise to be liberal.

MILLINERY IN MONTREAL.

By Our Own Correspondent.

March is the milliner's month. The spring openings attracted buyers from all quarters and they found much to please and stimulate them. They came to buy, and the first day many of the special lines were picked up. The display was unusually fine and the stocks large, as wholesalers felt that with the improvement in the country there would be a natural demand for such business. The houses, which took so much pains making a tempting display of costly fabrics and adornments, reaped their reward and they showed the best they could get in the markets of England, Germany and Paris.

The millinery trade complain of the refusal of the railway companies to give special rates for the spring openings. In the autumn, when the boats are running, reduced rates are granted, but not when there is no boat competition. The trade think that they should get the rate always, and it is understood that for the next spring openings they are to make a special effort to obtain a trade excursion.

The display this year was larger than hitherto and the importations were unusually heavy. In variety, richness and quantity they have not hitherto been excelled. A general view gives the impression of delicacy in color and a prevalent quietness in pale blue, soft yellow and clear grey, as was foretold a month ago.

The leading idea in millinery finds expression in lace, flowers and jets. Chantilly lace is very abundant and the quality admirable. Flowers promise to supplant ribbons and plumes in the decoration of hats and bonnets, and this year unusual skill is displayed in the manufacture. Black veilings of Russian effects with mostly black

with spots are in active demand. One of the leading features is the prominence given to jets, which have taken the place of last season's metallic spangles. The ribbons are in great variety of pattern. Nacre and moire are the favorites, but a good many fancy ribbons are called for. For the most part they are of considerable width. The moire is used for bonnet strings, and the gauze ribbons are a revival of a former favorite in millinery trimmings. Plain and double faced satin ribbons are very fashionable and a specially attractive one is a special shot moire known as peau de qant.

Over three hundred different styles and shapes of bonnets were shown. The feature in hats is the smallness of the crown, much more so than last season. In size they are medium to large. The material, which is mostly straw and lace effects, gives to many a very pretty appearance. Compared with flowers the demand for plumes and feathers is small, though some of the effects are peculiar and striking. Hat pins of glittering material are in much demand. Parasols are of all colors trimmed with chiffon and lace.

PARIS FASHIONS.

The Paris correspondent of the Drapers' Record says:—We are beginning to hear whisperings of spring fashions. Short skirts are to be adopted once more—thank goodness! The change will be most welcome to all, and the sooner it comes the better.

Dark straw hats are coming into fashion, trimmed with flowers, feathers and velvet. Most of the foundations of both capotes and hats are of gold network, or dainty little points of ribbon and velvet, curled chenille, feathers and flowers.

An early spring bonnet is of grey, fancy straw scalloped round the edge with silver cord; round the flat crown, bow, and narrow velvet ribbon strings, the same coming from the back of the bonnet under the chin in a loose bow in front, silver and pink osprey at the centre of bonnet.

The capotes are very small, and are made with soft velvet crowns and white lace, or cone-shaped crowns of cloth of gold with pink green or beige velvet edge; straight aigrette or mushroom-shaped feathers placed in the centre.

I wonder what we shall do next! At the opera the other evening a lady wore a tiny capote formed of a crown of diamonds, through which the chignon appears, and a coil of blue velvet. Another capote was of gold, trimmed with fancy stones.

Here is a simple walking dress of that supple woollen material so much in vogue—a kind of vicuna. The skirt is adjusted with darts around the figure, and closed behind with a seam. The jacket of habit cloth, fawn color, like the skirt. It is a sort of blouse drawn into the figure by a belt, and trimmed in the front with embroidery in application; leg-of-mutton sleeves.

The Figaro still holds its own, and we see it in day dresses and evening toilettes. And many of the reception toilettes have bodices cut and trimmed to simulate a Figaro. Sleeves in two parts are one of the principal features of the women's.

The \$69,185 stock in the wholesale millinery of John A. Patten & Co., Montreal, insolvents, has been knocked down to Mr. Cahill, of Caverhill, Learmont & Co., for a client, at 40½ cents on the dollar.

MILLINERY ILLUSTRATIONS.



No. 1.

No. 1 illustrates a bonnet of French manufacture, composed of a full double bias ruffle of black velvet, with a soft crown of pale lavender or mauve crepe overlaid with jet on either side, and jet picquets in front. Long strings of mauve satin ribbon No. 16.



No. 2.

No. 2 represents one of the demi-season toques of velvet that many cling to until April suns have ousted the showers, and then lace replaces the velvet crown, which is amply full, as is the ruffle around. Closely massed violets trim the back and left of the front, with three narrow ostrich tips from the latter. Long black satin or moire ties of No. 16 or 22 ribbon.



No. 3.

No. 3 illustrates a small peak shape of fancy straw bordered with a ruche of narrow No. 3 ribbon loops that resemble a mossy trimming. Toward the back are upright loops of wider ribbon of the same or a harmonizing color.—Dry Goods Economist.

MILLINERY JOTTINGS.

The English milliners are using a quantity of very fine straws with wide brims, that they twist into all sorts of shapes to suit the wearer's face. The French people on the contrary are taking to the small toques and half-sized hats.

Tiny tufts of ostrich feathers are placed upon the flower trimmed hats. Judging from the fine milliners' windows, flower hats are to be what is commonly called "the rage," especially those of violets, small yellow flowers and pink roses.

It will be noticed that a quantity of foliage shows in flower hats. The large hats composed of wreaths and flowers are made as light looking as possible, the flowers resting directly on the wire frame, thus doing away with any lace, except for the facing.

Satin straw brims are to be very popular.

Openwork or lace toques are already shown among the cheaper hats.

Black, tan, gray and blue hats will be worn as named.

Bell crowns of jet will be worn, with brims of lace, ribbon, net or straw.

Entire hats of jet have the openwork brim mounted upon a flexible wire, which is bent to form scallops in imitation of a ruffle of lace.

Jet bands and flat crowns are placed over colored ribbon or silk.

White and ecru lace are set under jet crowns, and frilled to form the brim; or with such a crown a fan of lace forms part of the decorations.

Some of the very Frenchy jet bonnets look like Greek bands or bandalettes, connected with a little frill of lace, and the front and back bands trimmed with a fan of lace, aigrette, or upright sprays of flowers. To this little creation are added the immense strings now worn.

Among the jet ornaments are combs, aigrettes, crowns, bands, brims, long pins, buckles, and side pieces shaped like long wings. Aigrettes of jet, feathers and flowers are shown.—Dry Goods Economist.



Wholesale houses are still kept busy shipping supplies of spring hats to their customers. Orders have been most satisfactory and the utmost confidence is felt in a brisk spring and summer trade being done by retailers who already report good business. Straws are being pushed forward. They are in all varieties and sizes in plain, mixed and fancy. There has been a big demand for the finer grades.

Travelers will soon be on the road with samples of furs for the fall and winter, but it is too early yet to say anything of styles, etc.

NEW YORK FASHIONS.

The Sartorial Art Journal says. Naturally the silk hat receives our first consideration. It will be of a decided bell-shape with a slightly lower crown, in sympathy with the Paris craze, which is a very squat affair. The brim will have a free, rolling curl, drooping front and back, imparting a rather pointed appearance. The silk band will be wider than that worn at present, and may perhaps supplant the cloth band of about two inches width. At all events, the cloth band will not be worn by good dressers, and it seems highly probable that the wide silk band at present much worn in London will become popular.

The derby will run to a somewhat sugar-loaf crown with the full brim inclining to a flat set, but not markedly so. The color for early spring will be a rich brown, shading later to a tan, and when June has come with its roses we should not be at all surprised to see the pearl greys, particularly those of rough finish, topping the silver grey suitings of the season, as they very properly should.

In straws the low crown and broad flat brim of last season will come out very strong, and will be the hat of the season in its class. No fancy colors, however, will be indulged in, and the band will be of deep overshot silk and finished with a full flat bow, while the materials mostly favored will be the English splits and sennet brads.

Of course, the tourist shape in soft hats will be the only one of its kind that will be favored to any extent, though it seems probable that certain manufacturers will endeavor once more to bring the soft derby to the front.

A hint which we offer the fashioners of men's headgear is the want of a crush hat for summer wear with white silk lining and white kid sweat band. Such an innovation would certainly meet with favor from those who have involuntarily appeared at receptions, or what not, during the dog days with stained foreheads due to black sweat bands.

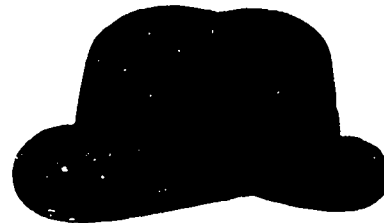
THE PRICE OF RAW FURS.

The depressing effect of the unfavorable reports from the London January sales has subsided to a considerable extent, says the Fur Trade Review, and the prices quoted for raw furs of most descriptions are as high to-day as at any time during the present year. Muskrat, it is true, is very much lower, and as at prevailing prices the article proves attractive to many, we hear of large sales; at the same time low values for muskrat must have a depressing effect on furs that are at times used as substitutes, noticeably such as sheared and half sheared, black, brown, French and Belgian coney, it is strange, in view of this fact, that the largest manufacturer of Belgian

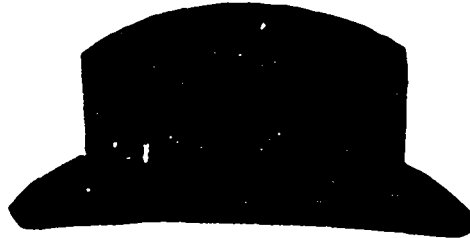
coney has advanced his tariff for half-sheared black skins. There is a good local demand for skunk, opossum, gray fox, lynx, bears and well furred coon. In imported furs the articles heretofore used will be in favor again; other fancy articles will find some favor. We advise great caution in handling fancy articles that depend almost wholly upon the whims of fashion.

POPULAR HATS.

Messrs A. A. Allan & Co. report that there is an unusually brisk demand for the "Fedora" and "Columbia" hats, cuts of which are given below, and that they can scarcely get enough of them to fill orders.



"THE FEDORA."



"THE COLUMBIA."

THE LEIPZIG FUR TRADE.

The Leipzig correspondent of the Hatter and Furrier says:—The Winter season, which is practically concluded, has been one of the mildest in the memory of the generation, and was not, therefore advantageous for our furriers. Reports from all northern countries indicate the same state of things; while curiously enough, the countries with moderate climates—such as England and France—have had an unusual allotment of snow and ice. It seems now as if the Russian furriers were not in the market for many American furs. One very important Moscow firm, manufacturers of medium grade goods, has been forced to assign, and rumors are afloat of other houses being in a shaky condition. The present outlook for American furs for this market is therefore not very encouraging.

The feeling for muskrats has somewhat improved of late, especially as the decline in London has made holders a great deal more tractable. With lower prices, this article can be utilized for lining purposes, and a large quantity can thus be taken from the market. A return to last year's high figures is thereby indicated.

Nutra will be quite a factor in next year's business, but as the new crop will not arrive, for dressing purposes, before October next, last year's goods will naturally appreciate in value, especially as this

furs in growing demand for fur cutters. Good Persian lambs are in as good a request as last year, and will be quite popular this season. Large lots of blue and brown moufflon have been engaged for your side. Astrakhan will be quite extensively used in the United States, but will be sold about 30 per cent. cheaper. Krimmer is moving slowly, and only the very choicest skins have been selected by retail houses.

White fox and lynx have somewhat improved within the last few days, and are used both natural and dyed black. Of murmel, which has been taken up last year by one of the New York furriers, there will be plenty in the market, and therefore nobody need be afraid of handling it for fear the supply should fall short. Guanaco, on which there was such a run last year in Paris, will be plentiful, but considerably higher in price. This beautiful skin will, in the near future, be quite a feature in the fur market. Thibet is very popular and much sought for by prospecting American buyers.

Angora rules considerably higher than last year, and little of it is in the market. Squirrel, for lining purposes, has been bought here for your side, and is now in the dressers' hands.

The tendency of the market is strong and steady for all Russian goods.

NOTES.

Mr. Robert Reilly, the hatter and furrier, of 632 Queen street west, Toronto, is now running two stores, and is doing excellent business in both. He purchased the bankrupt stock of the late Dennis O'Connor, 160 Yonge street, one of the best stands in the city, and has already secured a large share of the trade in that busy section. He is a thoroughly wideawake man and full of business energy.

Retailers would do well to study the advertisement of Mr. John Allan, the popular hatter of Montreal, on pages 16 and 17. It is unique, original and striking, and cannot fail to draw customers.

Mr. K. F. MacNab, formerly manager of the fur manufacturing department of A. A. Allan & Co., has started a retail hat and fur store at 274 Yonge street, Toronto, where his genial manner and practical experience will stand him in good stead in drawing custom.

A. A. ALLAN & CO.,

WHOLESALE.

Felt Hat Department.

A full range of fine fur and wool Felt Hats in Black and Brown and Neutral Colors.

Just received cable repeats of the Popular FEDORA Hat so much in request this season.

Cap Department.

Our productions are famous for style and value.

Children's Fancy Caps, Boys' Club Caps, Ladies' Boating Caps, Men's Travelling Caps.

Straw Goods Department.

Buyers' attention is requested to our large assortment occupying two flats.

English, American and Canadian manufacture. Inspection invited.

A. A. ALLAN & CO.,
51 Bay St., Toronto.

B. LEVIN & CO.,

Wholesale Manufacturers of Fine Furs

—AND—

IMPORTERS OF HATS

491 & 493 St. Paul Street,

MONTREAL.

BRANCH SALEROOMS.

70 Bay Street, Toronto.

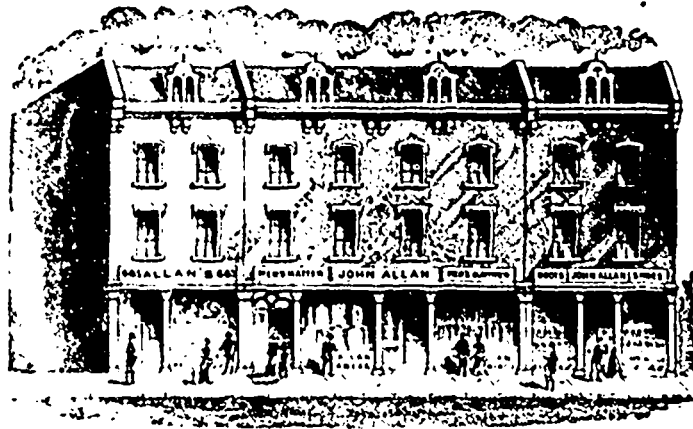
Our staff of Travellers will shortly be on the Road with our Fur Samples for the Fall and Winter Trade of 1892. These will be found a very large and well assorted line, and include a full assortment of Coats, Jackets and Robes.

Orders from the Trade will receive careful attention.

Wholesale Agents for the Dominion of Canada for

LINCOLN, BENNETT & CO., SACKVILLE ST., LONDON, ENG.

THIS IS
THE PLACE



AND HERE
WE ARE

Eleven of Us, All at Your Service !

Our House has apparently become well known as always carrying the largest assortment of Men's Hats and Furnishings in Montreal.

Allow us to introduce ourselves to you by our Photos below, showing Ten of our New Styles of Spring Felt Hats. Our Spring Line surpasses in extent, variety and attractiveness anything we have heretofore offered.

The above announcement, substantially, has been made at the commencement of previous seasons ; but, if somewhat trite and familiar, it states a fact no less important than before. Indeed, it could hardly be otherwise, for a business whose rapid development during little more than four years is entirely without precedent must of necessity show marked progress from season to season

NOW, LOOK AT US !

All young and strong, all hustlers. No Drones in our house. Having made satisfactory re-engagements, we are determined to make things boom this year by doing our very best to serve our Customers well, and, by giving them At value, hope to increase our trade more than ever



This is Mr. JOHN REID our General Manager. He is a native of Nairn, Scotland and came here from Johnnie Anderson, Royal Polytechnic of Glasgow. You can trust him to sell you all you want and a little more if he can. The style of Hat, as shown, is a very neat medium shape with Black Satin Lining which we sell at \$2.25 each.



This is Mr. SIDNEY PHILIPS, late of our Sporting Goods Department, such as Tennis jackets, Light Summer coats and Vests, Fancy Outing Shirts, etc. Style of Hat needs no explanation, as it is one of the neatest Silk Hats in the market this season. Our prices are \$1.50, \$3.00 and \$7.50 each. And all candidates for office will double their chances of election by wearing one of them.



This is Mr. D. SNEALL, assistant in our Hat and Cap Department. David always tries to sell his customer the hat which he thinks is the most becoming and likely to give satisfaction in wear. Style of Hat, Heavy Corded Ribbon, with full round curled Rim, in all colors.



MR CHARLES BUDD has taken charge of our Hosiery and Underwear Department. Charlie knows his stock well and knows just what will suit the boys, and is always willing to give them the benefits of his experience by telling them honestly what the goods are. Style of Hat is the latest American, and promises to be a favorite among the young men this season, as we have already sold quite a lot of them.



This is MR. KENNETH MACKAY, Manager of our Hat and Cap Department. Has been in this department for about two years and knows it well. He comes from Stornoway, in the north of Scotland, and he can speak Gaelic to you if you wish. Style of Hat, as shown, is a very neat, small rim, and a big seller. Come in and see it.



MR D ALLAN, manager of our Boot and Shoe Department, is better posted in the Boot trade, and can tell you more about Boots than Hats. He has everything well arranged in the Boot store for the convenience of customers, and our trade is steadily increasing in this Department. We carry a full range of Ladies' and Misses' Boots, as well as Men's, and our Rubber trade is rushing, as we retail those goods at very small prices. Style of Hat as shown above is the "Evening Sun" Hat. This is a very comfortable and becoming Hat for a great many. Our prices are from \$1.25 to \$2.25 each.



MR. JOHN BIRRELL is in our White Dress Shirt and Collar Department. We carry the largest range of White Dress Shirts and Collars to be found in Montreal, and they are all the well known make of W. G. & B. Try one and be satisfied of their fit and value. Style of Hat, Straight Set Rim, with Deep Ribbon, at \$1.00 each, Satin Lined.



This is MR. MURDOCH MACKENZIE, our Bookkeeper, he is from Ross-shire, Scotland. Sootchmen and Curlers know what a "Tam o' Shanter" Cap is, of which we carry a full range, also a full assortment of Boating, Lacrosse, Tennis and Cricket Caps always in stock.

We lastly present to your notice MR JOHN ALLAN

This is the fellow who is waking up the public of Montreal with his advertisements, which he backs up by selling the Goods as advertised, giving his customers A 1 value for their money



Mr J Allan would take this opportunity of thanking his friends and customers for their past patronage, and hopes to be able to supply them with everything in the Men's Furnishing line this spring.

Hoping to be favored with your patronage and recommendation, I wish to remain, yours truly,

John Allan

659 to 665 CRAIG STREET, MONTREAL.



This is MR WILLIAM MURRAY, who is a practical shoemaker, and comes from James Mull's, of Leith Walk, Edinburgh. He looks after our Repairing Department, and sees that all jobbing goes out satisfactory. Style of Hat Square Crown. We have some very small shapes in the Square Crown styles this spring, both in Stiff and Soft Felt, from \$1.25 to \$2.00 each.



This is MR J GORE, who runs our City Express Delivery, wearing one of our Cowboy's styles of Felt Hats. We have also a full range of Soft Hats, Nobbys, etc from 50c each upwards.



Beyond filling some sorting orders for spring goods the wholesale clothing houses are doing practically nothing at present. In a week or two, however, travelers will be on the road with fall samples, and a brisk business is expected. So far as the volume of business for spring is concerned no complaint can be made as it has been fully up to expectations, but money has not been coming in as satisfactorily as could be wished. Retailers in the country bought largely for the fall and winter trade in the hope, which was warranted by the bountiful harvest, that farmers would have plenty of spare cash to pay their clothing accounts and purchase fresh supplies, but the reverse has been the case. The retailers are not to blame, and the wholesalers, whether willing or unwilling, are made to bear the burden in the shape of renewals. And they live in the hope that a good spring trade for the retailer will even matters up. The weather so far has not been favorable for the sale of spring stock. We have had a slight taste of spring weather followed by severe cold, and at present it is a case of betwixt-and-between. This naturally has had a depressing effect also upon the custom tailoring trade, and merchant tailors in the cities report business as quiet. But they have every confidence that trade will be very brisk as soon as spring is really with us again.

CLOTHING IN MONTREAL.

(By Our Own Correspondent.)

Within the past eighteen months there have been five failures in the wholesale clothing trade. The stock these houses held has been all disposed of, others did not push business and now the field is free for legitimate trade. Travelers are all in and assisting in sending forward the spring goods. The demand for these is urgent due to the sudden break-up of winter and the small stocks on hand. The sales up to date show a decent increase over last year, and in one case the shipments are \$16,000 ahead of those for the first three months of 1891. It is shipments that count, for these allow of no cancelling or repudiation. In a few days more travelers will be on the road with fall goods. In view of the limited buying last spring and the improved condition of the country they look, with reason, for a successful journey. There is a desire in the clothing trade, as well as in the other allied industries, to do away with this rushing of the seasons. Travelers are handicapped in selling for needs that are yet far in the future. Long credits are yet complained of. In this respect the clothiers are worse off than those in the regular dry goods business. Their terms as a rule are six months and in many cases nine, and to increase the evil the practice of dating ahead is far too common. Payments in this trade are inferior. The Northwest is particularly backward and retailers there have not yet paid for one half of their fall goods. The cash receipts are small but this is believed to be due to causes that will pass away. A special staff of travelers has been sent out handling the Rigby waterproof goods, which are being made up into spring and fall overcoats as well as ulsters and macintoshes with cape.

The customs tailoring is now having its turn. The spring goods are in, all wonderfully quiet in color and pattern, and substantial in texture.

GENERAL REVIEW OF STYLES.

Fashion during the past few years, says the Sartorial Art Journal, changed only with light and delicate touches the forms and proportions of men's garments, as though so well pleased with what they were, as to be reluctant to change them at all, until last fall it suddenly added inches to the length of coats.

This unexpected elongation of skirts was, perhaps, the most sudden and remarkable of all the sudden and remarkable changes fashion has ever effected, at least in men's costumes, since that which occurred at the outbreak of and during the French Revolution, when, ultra-Republicanism coming to the social surface, titles were abolished, and with the affectation of extreme simplicity breeches gave way to pantaloons.

The sudden and pronounced change of last fall, coming as it did almost without warning, smote the recently-made wardrobes of many masculine votaries of fashion like the Hand of Sorrow, and the votaries mourned with the deep sincerity that is born of financial loss the departed usefulness for "swell" dress, of the bob-tailed double-breasted frock and the angular, narrow-skirted evening coat.

But, except in the matter of coat skirts, Fashion has but slightly changed the styles that prevailed last season. It has completed the straightening of the collar crease of the vest, and it now shows no sign of its former curve, and lengthened the roll of coats, but it has left trousers about as they were, has not meddled with shoulder widths, nor affected sleeves, and has not molested the softness of finish that has so long pleasingly characterised the making of coats.

More styles of vests will be worn during the current season than during any other for several years. This is because of the varying length of the roll of coats, and also because of the continued popularity of fancy vestings which, as they are dark or light, quiet or pronounced in effect, may appropriate a longer or shorter length of collar and nicks of different angles or curves.

SUMMARY OF SPECIAL FEATURES.

Shoulders are moderately wide.

Shoulder-seams are cut low.

Side-seams are well curved over the blade.

Sleeves are cut half-and-half, are of moderate size, and are not much hollowed on the inside-seam.

All single-breasted frocks roll lower than they did last year.

Edges are generally stitched, though cord for day or evening dress is quite popular, but binding is seldom used and is always put on narrow.

Double-breasted frocks are from one to four inches longer than at the commencement of last season.

Cutaway frocks and sacks are a trifle longer than heretofore, and the tendency of the former is to still greater length.

Overcoats are generally shapely except the coverts, which are cut half-box; they roll lower and are from one to four inches longer than they were last spring.

The curved crease for vests, except for evening dress, is defunct, and for this purpose it is quite moderate.

Trousers are still cut loose at the knee and rather small at the bottom. They incline toward the "peg-top" style, but it is quite possible that they will show no increase in knee width during the coming season.

OUTING TOGGERY.

The following is taken from the Clothier and Furnisher regarding the outing toggery for the coming season: The special outing coats of the year, as well as the suitings for out-of-town wear, are conceived upon lines which attract but do not offend the eye. They have none of the garishness of the whilom "blazers." They are—as if to indicate the tone of repression that exists—in gray and blue striped and check combinations in a great variety, and there are a few examples in solid colorings of brown with narrow red lines wide spaced, and light shades of heliotrope and blue, that clearly belong to the country rather than the town.

Upon the outing shirts the collars and cuffs are almost invariably attached, and serve to demonstrate just how far the element of negligence is to be carried. The collars, conforming to the demand of comfort, continue to be of the turn-down species, and in the cotton materials, such as madras chevots, percale and other popular weaves, are usually starched, the bosom and the body of the shirt being in greater proportion soft-laundered. These shirts will not only be worn as part of the distinctly outing costume, but also with the regulation lightweight suiting of summer, by dressified men in and out of town. For the active sports, however, and real knock-about service the soft finish shirts of flannel and silk and wool will yet be regarded as the most feasible.

Not until the men's waist, which is a possibility of the coming season, is launched, will the sash or belt be worn with any degree of reliance. It buttons, as does a boy's waist, to the trousers or knee breeches; and the sash and waistbelt may then be worn, giving additional comfort and finish to the make-up.

Another new idea in negligence waists for men, that is promised, has the collar and cuffs made ample in size and roomy in fit, laundered straight out to be turned back after the shirt is put on, thus getting an effect that looks as comfortable as it feels.

The sailor knot is the tie to go under the soft-finish collar of the yachtman's shirt, while the Windsor tie, the dominant scarf of the outing regime, done in a graceful butterfly bow, is the most appropriate accompaniment when the flannel or silk and wool negligence shirt is worn.

With the cheviot or percale shirts the cravat will be a favorite, and there will be a goodly quantum of four-in-hand in crepes, and various other gauze-like textures, in demand, while the ascots, in soft, delicate surah gauze will win approval, for they can be tied in rich, cool folds. There will be a fine range in selection, moreover, to draw upon, for in summer, neckwear has become quite as much a special feature as in the other seasons.

For the implacable adherents thereof, a light-weight suspender invention responds to their loyalty in a most comprehensive manner. These braces are feather-weight, and at the same time strong and durable. They are in the field to hold their own—which literally is the trousers—against all competition in the shape of sash or waistbelt. They will be in as great a variety of patterns as are the percale and cheviot outing shirts; of similar lightsome treatment of design and in unelastic web.

The leather belts in the natural color will be favored by the outing swells. These, for the more conservative of the followers of summer regime, are in the straightforward looking plain buckle effects; and there is a more decorative effect in what is known as the ring waistbelt for those wishing a touch of the fanciful.

The sash, too, is still bidding for recognition, and will no doubt find many votaries—more particularly when coupled with its dressiness is an appliance for firmly holding the trousers in place.

RENEW STOCKS OFTEN.

"There is no better experience for the future merchant than that gained as a commercial traveler," according to a western trade contemporary. "An illustration of this, as related to us by a veteran on the road, is a trade peculiarity, that of hesitancy in renewing stock, which could be observed only by contact with retail

merchants in the course of their daily business. Whether this custom comes from reluctance to increase stock, or from force of habit, can hardly be determined, but in some instances, no doubt, habit has much to do with the practice as it has in other matters of business routine. Many retail traders, especially those in remote sections, steadily refuse to order supplies of any article of merchandise until their stock of this particular commodity is entirely exhausted; a circumstance which often leads to no little inconvenience and sometimes to permanent loss of trade.

"There is nothing which gives greater dissatisfaction to a customer, when placing orders with the retail merchants, than to be told in reference to an article of which he has pressing need, 'We are just out, but expect a supply to-morrow,' etc. It is far better to be prepared for trade than to be found wanting, and the shrewd merchant who aims to hold his trade will never let a customer seek elsewhere for any article of ordinary demand."

HOW TO ARRANGE GOODS FOR SALE.

The best order of arrangement of collars and cuffs, in fact any boxed goods known by names or brands, is in alphabetical order, from left to right, horizontally.

Classify hosiery by colors, the solids, the fancys, etc., and arrange by sizes in the alphabetical order, but graduate prices from highest at top down to lowest prices, which should be on the bottom shelf, always.

The same order should be observed in underwear and in shirts, dress or negligence.

Gloves should be classified by materials and also by colors, as far as practicable, and arranged on shelves, if kept on them, in alphabetical order as to size. If kept in showcases, regular order is hardly practicable, or necessary, as the boxes are usually kept open to show colors and strengthen the effect of the ensemble.

Handkerchiefs are best kept and more effectively displayed in boxes housed in showcases. The nature of their borders, whether self or fancy colored, can be seen through the glass, and when the customer desires to acquaint himself with their texture, the boxes may be taken out for inspection and easily replaced.

The most convenient way to handle neckwear is to keep it displayed in show cases and, if the trade is large enough to warrant it, to fill the cases with all one-priced goods regardless of shape, color, or previous condition. Of course, if it be an immense stock and includes all popular shapes, these may be classified and kept so that each showcase may present only one shape, which may be of all colors and figure designs.—Chicago Apparel Gazette.

MEN'S FURNISHINGS.

In speaking of men's furnishings, the Sartorial Art Journal says:—Altogether, furnishings in the way of neck dressings seem for the nonce to be in harmony with the seasons' colorings in woollens, and this being an exception is worthy of special note. Heretofore colorings in scarfs, etc., seem to have been selected by manufacturers haphazard and without due regard for the colorings in suitings, and we have persistently advocated a change in this respect. It is a pleasure, therefore, to be able to chronicle the fact that at last the change has taken place, and with a sigh of relief we can say "better late than never." Now when the spring and summer young man dons his silver-gray suit he will find at hand a scarf of the same coloring, likewise the same in tan. But should he prefer a contrasting shade, then the deep verbena cannot fail to please his fancy, for it may be appropriately worn with almost any color in suitings. Of course he will also have the usual run of soft and lustreless creams and whites, with or without dark or self figurings to select from, and as an odd fancy the solid black. Fruits and flowers and the summer sea seem to have run riot in the colorings of European novelties; we have crushed strawberry, the verbena, the crocus, the chestnut, the tulip, the prune and the neptune. And in shapes the Culros, which is a small knot with full flowing Windsor ends, 6½ inches in width; the Minhead, an irregular crossed medium size puff, and the Garrick puff. All beautiful and all elegant in texture.



Some very pretty albums, with oxidized silver letters of large size and striking designs, together with beautiful silver corner ornaments, are seen in this season's importations.

Baskets in fancy designs and for fancy purposes are on the down grade of popularity. They have run three seasons and have now lost favor along with many lines of bric-a-brac, which are also being tabooed by the ladies.

The combination photo frame and stand will be a feature of this year's fancy goods. Brass and silver floral designs predominate, and are shown in great variety. The designs are various, and these articles should find a ready sale.

A neat little wall-ornament will shortly be placed before the trade. It consists of a very pretty winter scene, with a glass cover and a chain frame and hanger. These are designed and manufactured by C. M. Taylor & Co. This firm is also selling a very artistic line of oil painting studies, floral sketches, and pencil designs, which are very useful to amateur artists and students of the aesthetic art.

A very nice line of albums is shown by Copp, Clark & Co. Plain leather bindings seem to be numerous and are neat in their simplicity. A very pretty line, the Victoria, narrower than the ordinary album and about the same length, is a new and suitable size, and is shown in several very pretty varieties. A double album of this style, opening from the centre both ways, makes a very neat article, and it is well fastened with two clasps, one at the top and one below. An oblong variety with two photos to the page, and an "Imperial" variety with four to the page, are among the new styles. These albums show what can be accomplished by varying the size and still retaining the former bindings of plush and leather, with celluloid and oxidized ornamentations.

GENIAL SALESMEN.

We hold that a good clerk or salesman feels a sincere interest in the prosperity and welfare of his employers, says the Critic, and he must be zealous in whatever he does. Unless he is, he can never expect to please the patrons of the store or the proprietor who employed him. If he acquires habits of indifference or inattention, he will never become a prosperous business man, even if he should engage in trade on his own account, for indifference and inactivity become habits after a time, extremely difficult, if not impossible to break off.

The personality of a salesman has very much to do with his success in that capacity. He should present a neat and cleanly appear-

ance; should strive to please the people with whom he comes in contact, and should try from the commencement of his career to make friends of his customers if he expects in the future to have friends to patronize him when he sets up in business for himself.

BOB BURDETTE ON THE DRUMMER.

Genial Bob Burdette, the prince of humorists, whose writings, always full of kind thoughts, never hurt any man's feelings, is a traveler, a minister, a humorist and a lecturer. He knows the drummer from constant contact, and in his happy way describes him. If all men were like Robert J. Burdette there would be less sin in this world. This is what he says of the commercial traveler: "He looks over my shoulders as I register after him, and hands me his card with a shout of recognition, he peeps over the register again and watches the clerk assign me to ninety-three. 'Ninety-nothing!' he shouts. 'Who's in fifteen?' The clerk says he is saving fifteen for Judge Dryasdust. 'Well, he be blown?' says my cheery friend. 'Give him the attic and put this gentleman in fifteen.' And if the clerk hesitates he seizes the pen and gives me fifteen himself, and then he calls the porter and orders him to carry up my baggage and put a fire in fifteen, and in the same breath adds, 'What time will you be down to supper, Mr. Burdette?' And he waits for me; and, seeing I am a stranger in town, he sees that I am cared for; that the waiters do not neglect me; he tells me about the town, the people and the business; he is breezy, sociable, full of good stories, always good-natured; he frisks with cigars and overflows with 1,000 mile tickets; he knows all the best rooms in the hotels; he always has a key for the car seats, and turns a seat for himself and friends without troubling the brakeman; but he will ride on the wood-box or stand outside to accommodate a lady, and he will give up his seat to an old man. I know him pretty well. For three years I have been traveling with him, and I have seen the worst and I know the best far outweighs the worst. I could hardly get along without him. I am glad he is so numerous."

—Chicago Apparel Gazette.

BEGINNING BUSINESS BRISKLY.

Mr. Billings—John, did you get the lease signed for the store?

John—Yes, father.

Mr. Billings—And has all the stock of goods come?

John—Yes, father.

Mr. Billings—Very well, then, hire a painter to paint some signs. Rumous Sacrifice to Close Stock. Sweeping Reductions Before Removal. Foreclosure Sale. Great Bargains in Remnants. Store Must Be Vacated in Fifteen Days, and a few others like them, and let's start right in on business.

THROUGH THE REGULAR CHANNELS.

Manager—The latest general order says we should economize in every possible way. Hereafter you must pick up all the waste paper and send it to me.

Chief Clerk—If I must do this extra work I want a raise of salary.

Manager—All right; put your application in with the waste paper.—Telegraphic Age

HE DID HIS DUTY WELL.

The Clothier and Furnisher is responsible for the following. A story not only with a point, but suggesting one of the most dramatic situations that ever took anecdotal form, tells of the experience of the traveling man who wished to be "put off at Syracuse." Every one in the clothing realm knows the raconteur for it was himself who, hurrying from a club dinner in his dress suit, boarded the night train at the Grand Central depot valise in hand.

"Now, see here, porter," said he briskly, "I want you to put me off at Syracuse. You know we get in there about 6 o'clock in the morning, and I may oversleep myself. But it is important that I should get out. Here's a five dollar gold piece. Now, I may wake up hard, for I've been dining to-night and will probably feel rocky. Don't mind if I kick. Pay no attention if I'm ugly. I want you to put me off at Syracuse."

"Yes, sah," answered the sturdy Nubian, ramming the bright coin into his trousers pocket. "It shall be did sah!"

The next morning the coin-giver was awakened by a stentorian voice calling. "Rochestere! Thirty minutes for refreshments!"

"Rochester?" he exclaimed, sitting up. "Where is that damn coon?"

Hastily slipping on his trousers, he went in search of the object of his wrath and found him in the porter's closet, huddled up with his head in bandage, his clothes torn and his arm in a sling.

"Well," says the drummer, "you are a sight. Been in an accident? Why didn't you put me off at Syracuse?"

"Wha-at!" ejaculated the porter jumping to his feet, as his eyes bulged from his head. "Was you de gen'man what guf ter me a five-dollah gold piece?"

"Of course I was, you idiot!"

"Well den, befoah de Lawd, who was dat gemman I put off at Syracuse?"

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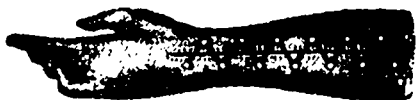
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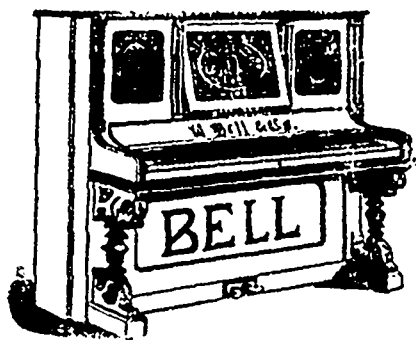
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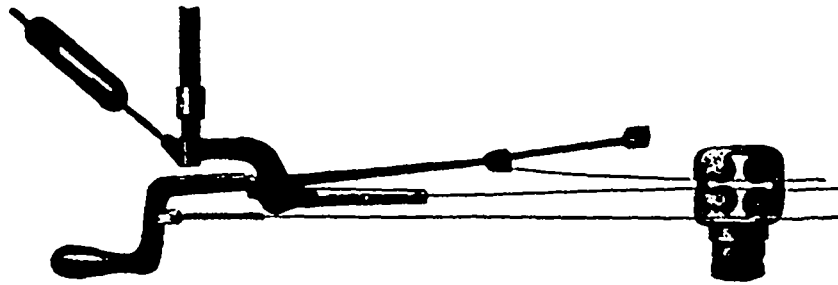
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