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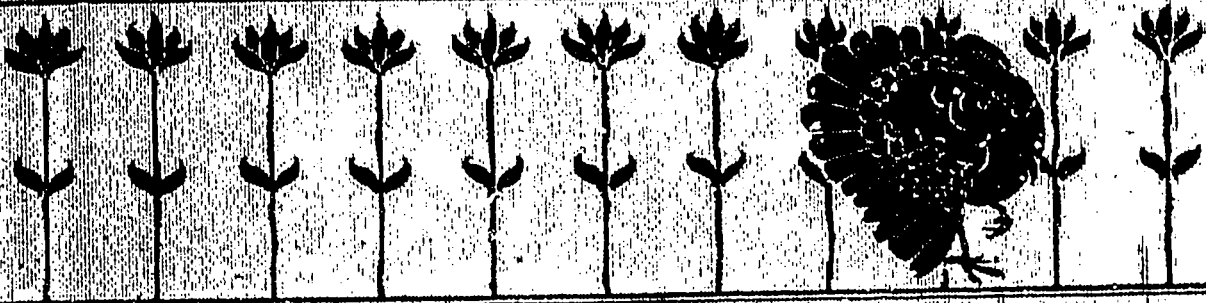
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NEW CANADIAN CUSTOMS TARIFF IN THIS ISSUE.

THE DRY GOODS REVIEW

IN THE INTERESTS OF THE DRY GOODS, MILLINERY, CLOTHING AND HAT TRADE



VOL. VII. NO. 5.

MAY, 1897.

Feder's Brush Skirt Protector

Protects the skirt as nothing else can.
The only perfect dress edge.
It cleans easily.
A shake, and the dust is off.
A brush, and it's new.
Will outwear any skirt it is put on.
Fully protected by patents in every country.

Sole Manufacturers and
Selling Agents
For the Dominion:

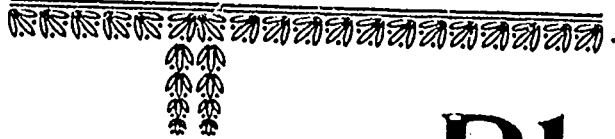
HERMANN H. WOLFF & CO.

MONTREAL.



Trade Cards Ready—Write for Same.

Lister's



Black and Colored Velvets

Stock carried by all the Leading Wholesale Dry Goods and Millinery Houses.

are Unequaled



"I CROW OVER ALL."

ANCIENT HISTORY

The gabbling of the Sacred Geese in the Temple of Juno aroused the ancient Roman Garrison to protect their city from invasion.

MODERN HISTORY

The crowing of this Canadian Rooster in the Temple of Commerce has aroused the intelligent

buyer to protect his own interest and the interest of his patrons by buying only the celebrated ROOSTER BRAND

Shirts, Overalls, Pants AND Clothing Specialties

Manufactured by . . .

ROBERT C. WILKINS

198 McGill Street

Montreal

VICTORIA'S JUBILEE

60 Years
Unprecedented Reign

...YEAR

VICTORIA CROCHET'S

3 Years Reign 1895
1896
1897

Demand greater than ever.
Each month's sales AHEAD OF LAST.
Be sure you are loyal and ask for

The VICTORIA CROCHET

...ALSO...

M. & K. Turkey Red Embroidery Cotton

M. & K. Knitting Cotton
(16-oz. Pounds.)

R. HENDERSON & CO.

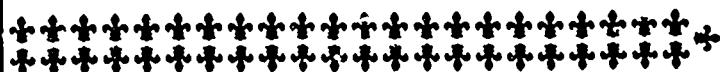
Sole Agents
for Canada.

323 St. James St.

MONTREAL.

S. GREENSHIELDS, SON & CO.

MONTREAL and
VANCOUVER, B.C.



STOCK FULLY ASSORTED IN ...

ALL DEPARTMENTS

New Shipments of

VELVETEENS, CREPONS AND GRENADINES

JUST OPENED.



LARGE RANGE OF THE NEWEST THINGS IN

JUBILEE PRINTS

FILLING LETTER ORDERS A SPECIALTY.

S. Greenshields, Son & Co.

Montreal and
Vancouver, B.C.

SELLING AGENTS FOR PRIESTLEY'S DRESS GOODS.

SUSPENDERS AND BUTTONS

Our Spring Lines



C. K. HAGEDORN, Manager.

Of Suspenders which have just been completed are now out for the season and from their very attractive appearance we feel confident they will meet with general appreciation.

We have added some novelties and generally improved the selection.

Notwithstanding the very keen competition in trade, we have, during the past season, added materially to our list of customers, and in consequence greatly augmented our total output.

Our range of Buttons, comprising all lines, has never been so varied, nor prices so attractive. We are showing real values in all lines—all we ask is that you defer placing your orders until you have seen our samples.

Anyone desiring sample lots can depend on receiving prompt attention and good value by writing and stating what priced goods they desire.

Remember, we Guarantee Satisfaction

THE BERLIN SUSPENDER AND BUTTON CO.

Kyle, Cheesbrough & Co. Montreal

THE
LACE
WAREHOUSE
OF
CANADA.



Importers of Novelties in

Dry Goods

Embroideries

Trimmings

Gloves, Hosiery

Silks, Braids

Muslins and

Curtains

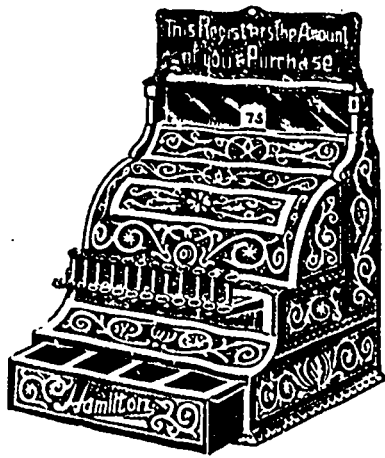
Dress Goods, etc.

OUR TRAVELLERS have in their hands complete sets of Samples for the assorting trip, which include many novelties for the Summer Trade.

DRESS GOODS and
VELVETS . . .

Our Travellers will have in their hands in a few days the greater part of our collection in these lines for the Fall and Winter Trade. If you are interested in seeing absolutely NEW and attractive stuff don't make your final selection until you have seen our Samples.

Kyle, Cheesbrough & Co. MONTREAL



DO NOT
BE
DECEIVED



By the misleading advertisements of the National Cash Register Co., of Dayton, Ohio, as they have no patent in Canada, and any person has a right to manufacture and sell the National Cash Register in Canada.

The HAMILTON BRASS MFG. CO., LTD., manufacture all kinds of Cash Registers as manufactured by the National Cash Register Co., and will guarantee protection to every purchaser and user of the Hamilton Cash Register.

When the National Cash Register Co.'s Agent is quoting prices to you, get a description in writing and the number of the Register he is quoting you prices on, then send the number of the Register with the description to the Hamilton Brass Mfg. Co., and they will supply you with the same Register in every respect, from \$10 to \$100 less than the price quoted you by the National Cash Register Co.'s Agent.

The following are a few of the facts why the Hamilton Brass Mfg. Co. can manufacture and sell the National Cash Register as made in Hamilton, Ont., and called the "HAMILTON" at a lower price than the National Cash Register Co. :

- | | |
|--|--|
| <p>1st. There is no patent in Canada.</p> <p>2nd. No royalty to pay.</p> <p>3rd. No duty to pay.</p> <p>4th. No office rents at Toronto, Montreal, and other places to pay.</p> <p>5th. No high salaries to President, Vice-Pres. and Sec.-Treas. to pay.</p> <p>6th. We are satisfied with a fair profit.</p> <p>7th. We guarantee the very best material and workmanship.</p> <p>8th. We are taking out every few days total-adding National Cash Registers and replacing them with the HAMILTON Cash Registers.</p> | <p>9th. We have only been manufacturing Cash Registers about one year, and have made and sold over 300 in that time.</p> <p>10th. We are Canadian manufacturers, with Canadian capital and Canadian labor.</p> <p>11th. The money paid for a HAMILTON Cash Register remains in Canada, and the Canadian merchants get the benefit of it.</p> <p>12th. If you pay your money for a National Cash Register made in the United States, the money paid for it is sent to the United States, and the Canadians do not get one cent of it.</p> <p>13th. The National Cash Register Co. guarantee their Registers for two years only, while the Hamilton Brass Mfg. Co., Ltd., guarantee theirs for five years.</p> |
|--|--|

The following is a description of the National Cash Register Co.'s number 13 and 14, and is a copy of their printed description of same.

No. 13. 20 Keys of any denomination desired. Detail-adder. Equipped with cast-iron, nickel-plated case only. Case same size as No. 2. Without glass top, without time-recorder, without customer counter, without the device for locking the keys when the drawer is open, without key-stops, without combination and flag indicators, without key-arrester, without name-plate. The arrangement of keys most frequently ordered and designated "standard" is the same as No. 1 1/2.

No. 14. 25 Keys of any denominations desired. Detail-adder. Equipped with cast-iron, nickel-plated case only. Without glass top, without time-recorder, without customer counter, without the device for locking the keys when the drawer is open, without key-stops, without combination and flag indicators, without key-arrester, without name-plate. The arrangement of keys most frequently ordered and designated "standard" is the same as No. 2.

JAMES ST. N.

HAMILTON
ONT.

Hamilton Cash Register Co.
Hamilton Brass Mfg. Co. Ltd.

SPRING 1897 SPRING

Buyers who visit this market would do well to look us up. Our entire stock of

Spring and Summer Goods

must be closed out this month. Rare prices will be given on clearing lines. Travellers will show extra special drives in the following:—

Fancy Dress Goods, Black Creponz
 Fancy Black Goods, in Lustres and Sateens
 Black and Blue Worsted Serges
 Cashmere and Cotton Hosiery
 Silk Taffeta and Kid Gloves
 Ribbon, Silks, Trimmings
 Laces and Fancy Smallwares

Lonsdale, Reid & Co.

18 St. Helen
 Street

. . . MONTREAL

Perrin's Gloves



PERRIN FRÈRES & CIE.

7 Victoria Square, MONTREAL.

Manufacturers
 and . . .
 Importers of

KID GLOVES

of all Styles
 and . . .
 Qualities. . .

A complete stock always on hand. Write for samples.

THE STEADY INCREASE, YEAR AFTER YEAR, IN
 THE SALES OF

Finlayson's Linen Threads

proves that the superior quality of this brand is acknowledged.

Always use the best, it pays you in the end.

Agents for Canada

John Gordon & Son, Montreal



Neckwear . . .

We are showing novelty exquisite designs and colorings in silks, shapes and workmanship; in fact, every minutest detail in the art of neckwear making.

Victoria Tartans
Purples
Large Checks



Suspenders . . .

Nothing will hurt your business more than to sell a man a pair of suspenders which will break down. He won't come back to your store again. See that he gets D. S. Co.'s suspenders. They have the finish, strength, durability. Every pair you sell at 50 cts. or over has attached to it a guarantee.

Dominion Suspender Co.
Niagara Neckwear Co., Ltd.

NIAGARA FALLS

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*NEW YORK. 27 Thomea St.
 MINNEAPOLIS, MINN. 608 Boston Block.
 SAN FRANCISCO. 14 Kearny Street.
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 SYDNEY, N.S.W. Wynyard Building.
 KINGSTON, JAMAICA. 19 Church Street.*

*ELIZABETHPORT, S.A. W. T. Stevens.
 LONDON, E.C. 48 Redcross Street.
 BOMBAY, INDIA. 32 Hornby Road.
 WINNIPEG, MAN. T. Whitehead.
 VICTORIA, B. C. 53-55 Douglas St.
 MONTREAL. 26-28 St. Sulpice.*



MAY



.. TRADE ..

MERCHANTS requiring to assort their stocks during the month of May with correct, seasonable and scarce goods, will find, on Visiting our Warehouse or looking through our Travellers' Samples, that we have made ample provision for this important season.

We have added to our stock in each department a number of Novelties, making our assortment complete, very attractive and UP TO DATE.

OUR LETTER ORDER DEPARTMENT

is thoroughly organized. We make a point of despatching orders the day they are received.

Staples . .

Awnings	Prints
Ticks	Linens
Shirtings	Linings
Cottonades	Tailors' Linings

Woollens . .

Whip Cords
Vicunas
Fancy Vestings

Dress Goods . .

Velveteens
Broche Silks
Silk Warp Sicilians

Haberdashery, Etc.

Hosiery	Parasols
Gloves	Laces
Underwear	Muslins

W. R. BROCK & CO.

TORONTO.



THE QUEEN'S REIGN IN CANADA.

AN HISTORICAL SKETCH OF THE DRY GOODS TRADE WRITTEN FOR BRITISH MERCHANTS.

By Mr. P. H. Burton, Toronto.

DURING our good Queen's reign, Canada has probably made as much advance as any other colony. The writer cannot speak personally of sixty years there, but he can of forty-five. There was, in 1852, very little railway communication—the Grand Trunk was not built, and business in the spring had to wait for the opening of navigation when the St. Lawrence was freed from ice. Much the larger portion of the trade to and from Britain was done in sailing ships—there were a few ocean steamers then, owned mostly by the Allans, but they were small and slow compared with the vessels of to-day.

THE QUESTION OF CREDITS.

Long credits were a necessity, because the means of communication were slow. In taking into their consideration the way business is done in a colony, British people too often judge of it as they would of business in their own country, forgetting that in no other country is there such a plethora of capital as in theirs. The people who go out to settle in a new country are not usually the capitalists, but those who think there is more room for them in such a place than in the old land, where every avenue to progress seems crowded with competitors. But as the new settlers are usually industrious, progress of a substantial sort is the result, though as the proportion of capital to the business done is much smaller than in Britain, longer credit is needed. There is a feeling or desire to help one another in such a community caused by their similarity of aim or circumstances, so that credits are easy.

Forty or fifty years ago the farmers usually settled up their accounts once a year, in the autumn, after their harvest was all gathered. The country storekeeper had therefore not only to give long credits, but to get them from the wholesale houses—and they, no doubt, had in their turn to get credit from the banks. The Bank of Montreal has always stood in the fore-front in such matters, and its long and successful career, with a capital now of \$12,000,000, and a reserve of \$6,000,000, is a testimony to the general good judgment with which its affairs have so long been managed.

CANADA FIFTY YEARS AGO.

It would be a long and perhaps uninteresting matter to trace the progress of business in Canada from then till the present time, and to give a lot of dry statistics would be quite outside the purpose of the present article. Suffice it to say, then, that in those times there were no cotton mills and hardly any woolen mills except what we should call jobbing factories, where the farmers

took their wool and got back so much flannel for blankets and underwear, or the home-made frieze or "Etoffe." There were a few small knitting mills, but nearly everything in the drapery way was imported from Britain, and few Canadian buyers went to the continent to purchase goods, for there was then no Trades' Mark Act, foolishly compelling the country of origin to be stamped upon the goods. Why the British Government could not have prevented the importation of foreign goods, with imitations of, or fraudulent copies of, British trade marks, even up to the penalty of confiscation, without letting all her world-wide circle of customers know that many of the articles she sold were made abroad, thus helping Germany and other countries to do the business direct, is a matter that has always been a puzzle to us.

CHANGES IN BUSINESS METHODS.

There were in Montreal a few houses with German connections, but the amount of business was small. The wholesale houses of London, Manchester, Glasgow, Bradford, etc., had the large bulk of the trade of the Canadian wholesale houses, and most of those who had this business did very little with any of the retail concerns. The change from those times to the present has been gradual, but none the less marked. Canadian wholesale houses made money and accumulated capital. They naturally began to go more and more direct to the manufacturers, for if they could buy in quantities which it suited the manufacturer to make, and pay in such time as it suited the manufacturer to give, there was no reason why they should not do business together, for one man's dollar or sovereign is no rounder or better than another's. Gradually, therefore, the British wholesale houses lost the hold which they had kept so long on the Canadian wholesalers; and as they found that part of their business decreasing, they naturally began to cultivate more and more the retail trade.

The same sort of circumstances had been at work among the manufacturers. They had accumulated capital also, so that they were not so dependent upon the British merchants, who could pay them every week, and so were able to be a little more liberal in their terms to the colonists.

PROGRESS OF CANADIAN MANUFACTURES.

Meanwhile Canadian manufactures grew, cotton mills were established, and as they used only American cotton, the weave of these goods exceeded the average of the Manchester goods. Woolen mills, knitting mills, etc., also grew, and here also the wearing qualities soon made the goods popular to the agricultural and

Industrial classes; their progress and profits, however, were not large until the protective tariff of 1879 came into force. Then a great extension of cotton, woolen and knitting mills took place. The Government were actuated by a genuine desire to build up Canadian industries, but as they were not experts in the cost of production, or of the values of the articles to be protected, they had to leave that to such of their friends as they considered most competent to judge. Experience showed that following too much on the lines of the United States tariff, many of the duties were made so high that the mills, from having been poor paying concerns, became very profitable, and they were then so enlarged and increased that production soon exceeded consumption, and internal competition forced prices down below remunerative rates.

THE FISCAL POLICIES OF GREAT BRITAIN AND CANADA REVIEWED.

Those, of course, who attribute all of England's progress to free trade, forgetting the impetus given to it by, first of all, the coming into the country of textile workers expelled from France, Flanders, etc., for their religion; then the immense deposits of her coal and iron in proximity to one another; her unrivalled number of seaports; her religious freedom, favorable to the development of thought; the inventions of Watt, Stephenson, Arkwright, Hargreaves, Cartwright and others, which had given her the foremost position as a manufacturing country prior to 1851, when she exhibited to the world her immense superiority acquired before she adopted free trade, will perhaps think that as Britain has prospered under it, so should every other country. But there is the financial question which needs attention.

Britain has come to be the creditor nation and mortgagee of most other countries—the interest annually accruing to her from outside sources being variously estimated at £80,000,000 to £100,000,000. By owning about 60 per cent. of the world's tonnage she probably receives as much more for freight, passengers, and ships sold abroad. Then there is the enormous amount expended by people from every nation under the sun coming to her for business or pleasure; and it is not wide of the mark to say that £250,000,000 sterling comes to the "tight little island," which is not noted in the Board of Trade returns, and which therefore enables her to buy £100,000,000 or £150,000,000 a year more than she sells. Her merchants and manufacturers can also obtain money for much less than the colonists, and make a profit on the difference alone. With the colonies, or any other debtor country, the matter is reversed; they are debtors, mortgagors, and have to send the interest, freights, etc., abroad, instead of having them come in. This they can only do by exports of produce or of gold, and, as production is the source of all wealth, any tariff that increases production in a legitimate manner, and which does not impose a greater tax on goods than the amount of wages that would be paid out in the country if the goods were manufactured there, does not result in loss to the nation, and increases the amount of money in circulation, and therefore the purchasing power of those employed. This is the crux of the whole question, and further it decreases the indebtedness abroad, and helps forward the time when Canada or any such placed country will get out of its foreign obligations, pay off its mortgages, and be, like Britain, able to live largely on its own capital and interest.

THE PRESENT POSITION OF AFFAIRS.

Coming now to the present condition of things—although much the greater part of cotton goods consumed is made in Canada, nearly all the flannels, blankets and heavy tweeds, most of the lower-priced hosiery, and nearly all the knitted underwear, are also of Canadian make; while the ready-made clothing, mantles, shirts and collars, ladies' underwear, and even ties, umbrellas and parasols, made in the country, now form by far the largest part. The value of imported drapery, speaking broadly, not taking note of particular years, has also increased, thus proving that, not only has

there been a steady increase of population, but also of purchasing power, no doubt helped by increased employment in the various industries.

The general improved and more affluent position of the people is also best proved by the large increase in the two last decades of miles of railway operated and their receipts, the deposits in the savings and other banks, and the general comforts and luxuries which the people have in their homes. Of late years also, the growth of large departmental retail stores has been rapid, and the volume of business done by the general wholesale houses has decreased. Whether a departmental store can secure as good buying, as profitable selling, and as careful personal supervision from the heads of the departments, without it costing them as much as if those head men were in business for themselves, and whether specialty stores will not re-assert themselves, are questions not yet solved in Canada.

SPECIALISING WHOLESALE HOUSES.

But the wholesale trade is drifting into specialties—woolen houses, gents' furnishing houses, specialties in dress-goods, etc., etc., seem to be the coming feature, for as the detail increases, so it becomes more necessary to concentrate attention on fewer lines. Over four years ago the Merchants' Dyeing and Finishing Co. was established in Toronto for the purpose of dyeing and finishing British, French, and German dress goods imported in the grey or unfinished state. They can to-day successfully compete with imported goods in color, dye, and finish, and any one can see the advantage of being able to produce on the spot any color demanded by Dame Fashion in ten or fourteen days, instead of having to wait six or eight weeks to get it from Europe. Every draper will know that, even if an article costs him 5 per cent. more, he can make more money if he can get it every week as he wants it, than by having to wait two months every time he sends an order. Changes of taste and fashion are so rapid that quick delivery is quite as important, if not more so, than price. There will always be room for the wholesaler if he adapts himself to the changing currents through which trade flows—and we fully believe that the current is for specialties. For a long time after 1875-79, when the demand for alpacas and lustres had reached its height, the purchases of Bradford goods decreased and of foreign goods increased; but during the last two or three years Bradford seems to be coming to the front again, and when all the youths educated in the Bradford Technical College, in which Sir Henry Mitchell has always taken so deep an interest, get into the various mills, designing-rooms, dye-houses, etc., this tendency will probably become more marked. Still, it is no doubt a fact that many kinds of goods, once imported exclusively from Britain, are now either largely made in Canada or imported from the Continent. But John Bull is very good-natured; he lets everybody kick at him, lends them money, shows them all how he does things, sends them machines to make things as well as he can and seems to get fat and rich with it all. Certainly he is the great coloniser of the world and a jolly good fellow, so it is no wonder that we like him and intend always to live under his flag, for, whether at home or abroad, the true Englishman must say, "England, with all thy faults, I love thee still." —London Drapers' Record.

HOSIERY, GLOVES AND UNDERWEAR.

W. R. Brock & Co. claim that their stock of the above lines is unusually large, attractive and good value. Every size, kind and price can be seen in their warehouse or with any of their large and efficient staff of travelers. This firm makes a point of having good value all along the line, but particularly in those that have to be retailed at the popular testing and competing prices of this exacting period.

LATEST FASHIONS SEEN IN LONDON.

From The Drapers' Record.

LONDON, April 24.

THERE is every indication of there being a great demand for lace this season. Many of the plain silk blouses and bodices for demi-toilettes will be trimmed with guipure de merecourp garnitures, and the day sleeves will be covered with those of this lace, while for evening nature will supply the foundation. The lace is most effective, too, over accordion-pleated chiffon, and it can be had in three tints, ivory, ecru, and black. Guipure boleros and corselets, the former having as a novelty graduated straps to the waist at the back, will be worn; also jackets with basques and semi-fronts in this black and ecru guipure, which is different from the familiar lace known by that name, having a silk cord introduced and outlining the design. Another new lace of a finer made has been given the name of Lyons dentellejubilé. It is most effective for trimming blouses. With regard to the latter, I believe they will be more popular than ever, for they are fascinating enough to tempt one to extravagance as regards number.

The rage for black and white shepherd's plaids has somewhat abated, but checks will be very popular in colors, both in wool and mixture, cloths, and also in fancy silk zephyrs. A smart gown in a black and white tweed fastens on the side with three enamel buttons at the edge of the bodice, having a frill of green silk, this color being selected for the collar band, waist and cuff finishes, the first and last, however, being softened with lace frills. It is still a vexed question as to whether the skirts shall be skimpy or moderately full. I foresee that the latter will carry the day for all fabrics except tweeds, serges and such like heavy materials. Americans over here—so a leading dressmaker informed me—very much object to the tight sleeve, and will have none of them. Five yards is

the average width of the skirts, excepting tailor-mades, which run from four to four and a-half. No interlining of skirts, except some inches from the hem, is being used, as the under petticoat has to be fashioned full enough at the back to keep the skirt away from the feet. A new visite of pearl-grey cloth has long stole ends, and is trimmed with three rows of pearl-grey and silver braid; the collar is semi-Medicis and the lining, a yellow brocade repp, is a favored material for present wear. A dress shown is in the Royal purple, with bolero bodice cut zig-zag at the edge and outlined with three rows of purple velvet ribbon half an inch wide. The bolero opens from a vest of white satin overlaid with guipure and gold thread appliques, the wide belt of black satin coming to a V in front and centred with an exquisite emerald and enamel buckle. An attempt at a trimmed skirt is made with five rows of velvet put on in Vandyke design round the hips. Dove-colored voile created such a smart gown, the deep French hem enclosing at the top a roll of chine silk in Oriental colorings, and six multi-colored buttons on the hem at the front gores. The bodice and sleeves were of pink and dove brocade, and the sleeveless figaro of the voile was trimmed at the edge with a fancy braiding.

Accompanying this toilette was a green rush toque, the brim being entirely covered with pink roses in foliage, the latter and buds comprising the aigrette on the left side. Tulle is liberally employed for the construction of the early summer millinery, with flowers it is trimming a number of pretty blue and pink hats. One, too, in yellow straw has the crown of drawn yellow tulle, while the trimming is heliotrope tulle, arranged in a drapery around the crown, and into four large rosettes on either side, with an aigrette of yellow carnations and their leaves. Small hats of the turban description have their brims draped either with lace or tulle, while pleated silk is called into service as well as flowers for the decoration of the becoming four-cornered small hats.

KNOX, MORGAN & CO.

—: WHOLESALE IMPORTERS :—

HAMILTON, ONT.

We will again lead the trade in Cotton

BLANKETS

by showing two full ranges.

Don't place contracts until you examine samples which will be placed in hands of our Travellers shortly.

With the Tariff virtually settled, and no general election unrest this year, storekeepers may expect an improvement in business during May and June over last year.

Our stock is in excellent shape for Summer Sortings, and we solicit your orders either by letter or through our representatives.

GENERAL NEWS OF THE TRADE.

THE Warton Woolen Mills Co. Ltd. has been incorporated with a capital of \$20,000. The members of the company are: Edward White, of the township of Albemarle, in the county of Bruce (Mar. P.O.), farmer; John Addzmay Cotton, of the said township (Colpoy's Bay P.O.), farmer; Robert McDonald, of the township of Keppel, in the county of Grey (Warton P.O.), farmer; John Clement Dance, of said township (Warton P.O.), farmer; Colin Frederick Campbell, of the town of Warton, in the county of Bruce, publisher; David M. Jermyn, of the same place, estate agent, and Archibald Walter Patterson, of the same place, manufacturer.

The sympathy of his friends is with Mr. John Cosgrove, merchant, of Buckingham, Que., in the death of his young son, Bernard Cosgrove, who was a student at Ottawa University.

J. A. Cummings, who for the last ten years has managed the "letter order system" of W. A. Murray & Co., Toronto, has left to take charge of the business of his brother, the late Philip Cummings, of Cummings & Co., stock brokers.

J. Edgar Buchanan, for many years with Messrs. S. Greenshields, Son & Co., has been appointed as the Quebec representative of the Williams, Greene & Rome Co., of Berlin, Ont., with offices in Montreal.

The Lindsay branch of Gough Bros.' syndicate has withdrawn from the company and is now under the sole control of Mr. B. J. Gough, who will continue the business he has managed so well.

The annual general meeting of the shareholders of the Dominion Cotton Mills Co. was held at the offices in Montreal last month. Mr. A. F. Gault, president, occupied the chair, and there were in attendance: Messrs Jacques Grenier, vice-president; L. H. Archambault, W. Weir, Thomas B. Brown, G. Cheney, J. P. Cleg-horn, L. G. Craig, G. J. Creak, D. J. M. Darling, S. H. Ewing, S. Finley, W. C. Finley, Chas. Garth, C. E. Gault, I. H. Gault, O. M. Gould, E. Hanson, Jas. Jackson, E. Lichtenheim, Annie Macdonald, Bartlett McLennan, Annie McNally, Herbert Molson, D. Morrice, D. Morrice, jr., James T. Moses, Edward Neld, James Rodger, G. F. C. Smith, Hon. J. O. Villeneuve, C. R. Whitehead, James Wilson. Mr. P. C. Shannon, secretary-treasurer of the company, was also present, and acted as secretary of the meeting. The usual reports were submitted, showing the operations of the company for the past year, and, being considered satisfactory, they were adopted. The old Board of Directors was re-elected, viz: Messrs. A. F. Gault, Jacques Grenier, D. Morrice, S. H. Ewing, Hon. J. O. Villeneuve, C. E. Gault and D. Morrice, jr. At a subsequent meeting of the directors Mr. A. F. Gault was re-elected president and Mr. Jacques Grenier vice-president.

Messrs. Calder & Co., who have been doing business at Wolfville, N.S., removed to Amherst, N.S., the first of April and occupy the commodious premises lately vacated by J. B. Gass & Co.

One or two millinery notes are recorded in exchanges: Miss Lessard has moved her millinery business in Coaticook, Que., to a building on Main street. It is said that the store recently vacated by her is to be occupied by Miss Elder, of Beebe Plain, who will, at an early date, open in the millinery business. Miss L. Nelson, formerly of Exeter, Ont., has resigned her position in the millinery department of Runians & Butler, of London, to accept a position as head milliner with Mr. H. Gleiser, of Milverton, Ont.

Messrs. Rowat, McMahan & Granger, general dry goods merchants, Richmond street, London, have lately removed to a new

warehouse on the opposite side of the street. Their new warehouse is fitted up in the most modern style, consisting of four flats, etc. They are doing a large trade and their travellers are popular on the road.

Several large orders for goods from Cape Town South Africa, have been received by the Dominion Suspender Co., of Niagara Falls.

The business of W. H. Zeigler, Guelph, has been moved to 77 Wyndham street, in that city, and the firm name is now the Zeigler Hinch Co. As a progressive firm they naturally take THE REVIEW and declare it to be "a neat, spicy, up-to-date paper."

Messrs. McCurdy & Co., of Antigonish, N.S., write that they have "rented the store of Doctor M. A. McDonald, Sydney, and will open up a fine assortment of new dry goods about the 15th of April, just purchased by Mr. McCurdy in the markets of Great Britain. These goods are all in good condition, and will be sold at close prices for cash. Mr. A. G. Forbes takes charge of this business for us; he will give his closest attention to the wants of customers. At this branch, in addition to the regular stock, will be found a full line of samples of all the goods we carry at our headquarters in Antigonish; these will all be sold at Antigonish prices, delivered in Sydney."

THE DEMAND FOR PRINTS.

Prints, indigo and white, gold and white, claret and white, of English manufacture and fast colors, have been a scarce article in the market of late, owing to a quantity going down with the ss. Assaye, lately lost in the Bay of Fundy. John Macdonald & Co., with their usual foresight, on learning of the disaster, at once sent a cablegram to have their orders repeated, which was so promptly attended to that the goods are now in their warehouse and selling rapidly.

A PROFITABLE LINE.

Every line carried by the dry goods trade is so cut nowadays that it is a pleasure to find one on which the merchant can be sure of a decent profit. Boulter & Stewart manufacture a very extensive line of the daintiest styles of hand-made wool goods for children, which are wanted more or less in every section of the country. Those on the lookout for a profit-bearing line which is not cut will do well to examine their line. See ad. on page 21.

SPRING SPECIALTIES.

The best dry goods houses all carry a line of feather pillows at this time of the year. This season they are made up in art tickings and denims, with quite pretty designs of garland stripes and "changeant" effects. The Alaska Feather and Down Co., of Montreal, are kept busy filling orders for these goods.

VICTORIA LAWNS.

These, to retail at 10 to 25c., are made and finished by the best manufacturers in the world and sold by Brophy, Cains & Co. They won't curl.

FANCY WAISTCOATS.

W. R. Brock & Co.'s men's furnishing department is showing a large range of men's white and colored waistcoats—good value, correct styles, perfect fitting.

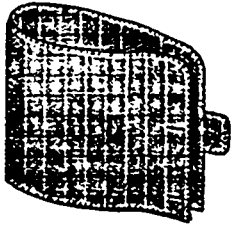
LACE DRESS NETS.

Now is the time to order these goods. Brophy, Cains & Co. have them in cream, white, butter, linen and black,

TOOKE BROS.

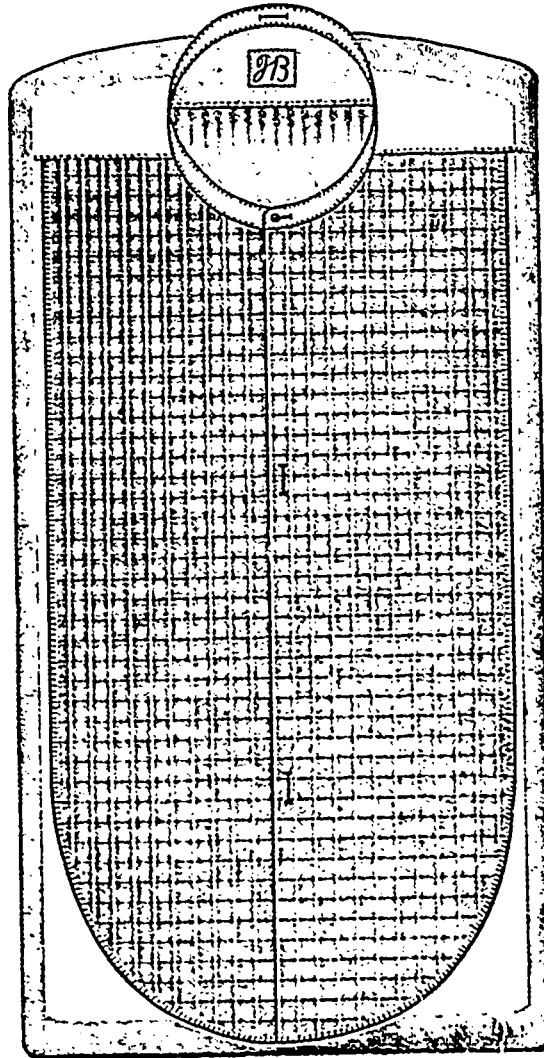
MONTREAL

Latest
Designs in
Coloured
Front



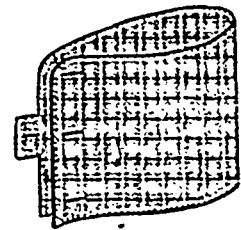
Shirts

With
White
Bodies



Coloured
Cuffs

Separate



To be
Worn
With
White

Collars

Popular Prices

GOODS MAKING

SAMPLES ON APPLICATION

DELIVERY AFTER 15th MAY.

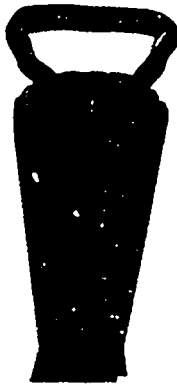
MEN'S FURNISHINGS.

JOHAN MACDONALD & CO. inform us that the increase of business in their men's furnishings and haberdashery department is very satisfactory; they attribute this to their ability in securing so many manufacturers' clearing lines, over-makes, and special lines, all bought for prompt cash, and keeping their stocks fully assorted with staple lines. They are daily receiving shipments in this department, the latest being in both men's and ladies' neckwear and Jubilee goods, such as handkerchiefs, flags, belts, buckles, brooches and silk handkerchiefs.

"We are receiving large orders daily," said Brophy, Cains & Co., "for sweaters. We have men's and boys' in all colors in stock to retail from 25c. to \$1.50 each." They are showing a new line of boys' sweaters with American collars.

S. Greenshields, Son & Co. have something new in men's fancy front and cuff shirts. They have also a complete range of Windsor ties in clans and fancies.

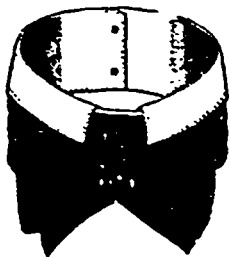
Tooke Bros. are showing a complete range of Ascot ties, now the fashionable shape in New York. Black satin, scarlet and "Royal" purple silk, and white pongee silk are the shades and materials which are having the largest demand. "Royal" purple is the Jubilee shade, and will be worn by every patriotic Canadian between the 24th of May and the 22nd of June. Stock ties for ladies will be the correct style to wear with bicycle costumes. Black, Royal purple, green and scarlet are correct. Ascot and Clipper shapes are the most in demand. Terry and Erminie collars make a very pretty combination with these shapes. For further particulars and prices write to Tooke Bros., Montreal.



Tooke Bros.

James Johnston & Co. are showing special novelties in this line suitable for sorting trade; their range of fancy knot ties at \$1 is marvelously cheap.

James Johnston & Co. are showing a standard line of brown balbriggan shirts and pants at \$3.60 a doz. This is the best value in the trade, without exception. Their range in other qualities of balbriggan and light natural wool underwear is unexcelled. Another specialty is hse cotton and natural wool $\frac{1}{2}$ hose in immense variety.



Tooke Bros.

Mill clearings in underwear and hosiery is one of Caldecott, Burton & Spence's specialties at this time of year, and we are informed they are now offering at very low quotations a number of effective lines that will help to swell the sales of progressive retailers' hosiery departments.

While the retail dry goods merchants of Montreal do not think the change in the tariff will injure them much, yet they feel in harmony with the shirt and blouse manufacturers, who will have to stop making blouses on account of the duty being taken off the ready-made goods and put on the raw material.

J. J. Hannan, who has one of the largest men's furnishings stores in Montreal, says in regard to the new tariff. "I don't see that it will affect the retailer very much, but think it will be hard

on the shirt manufacturer on account of the duty being lowered on the finished article and increased on his raw material, which I think is not altogether fair."

Striking and intermixed colorings are a feature of gentlemen's neckwear this season. Glover & Brais are showing a very varied and carefully selected assortment of these goods.

Glover & Brais report enormous sales of bicycle hose and sweaters. This firm is showing some special lines in these goods.

H. J. Caulfeild & Co.'s range of balbriggan and light weight summer wool underwear is complete in all sizes. Another shipment of their popular numbers in cambric handkerchiefs just received.

H. J. Caulfeild & Co. say: "We have secured a big snap in American black twill I.R. coats with 26 in. detachable capes, and we claim these as the best value in the market."

H. J. Caulfeild & Co. are just passing into stock a range of English cambrics in popular designs and colorings, along with American novelties purchased last week for their popular colored-front shirt. The success which has attended these goods with the trade warrants the claim that they are among the most popular goods in the market.

Special value in suspenders is shown by Wyld, Grasett & Darling, in men's, youths' and boys'. A fine line to retail at 25c.

Wyld, Grasett & Darling say there is a special demand for summer underwear by Canadian makers, including balbriggans in brown and natural color and natural wool. The house is well assorted.

Wyld, Grasett & Darling report a large demand for sweaters, cardinals and dark shades being in favor, and the roll collar rather than the turn down being in demand. In the west the striped cape is popular.

FAILURE AT HALIFAX.

THE old-established house of John Silver & Co., Granville street, Halifax, suspended payment on Friday, April 30. This firm has been a familiar landmark for over half a century and was thought to be in a very sound condition. The liabilities are about \$35,000. The assets are nominally put down at about the same figure, but are subject to considerable shrinkage. On Friday a chattel mortgage for \$5,542 to John Strachan, trustee of the estate of William Storey, was recorded, and also one for \$4,600 to Mrs. Eliza Storey. These securities cover stock-in-trade and personal effects in business premises and were for money advanced and at interest in the business. The members of the firm are A. M. Payne and Harvey Crowell.

JOBS IN STAPLES.

Wyld, Grasett & Darling are offering a job line in honeycomb suits in fancy light stripes and checks. Costume flannelettes are clearing at mill prices. A line of American sateens, indigoes, spots, stripes and fancy colorings are a feature. The ready-made pants and overalls, which are being sold at close prices, are shown in a full assortment of patterns and sizes.

A MAMMOTH PILE.

One of the sights of the trade is a pyramid of K overalls in W. R. Brock & Co.'s warehouse, reaching nearly up to the ceiling. It is a line they are making a run on and selling stacks of. Send for a sample dozen to retail at 75c.

JUST OPENED Very Handsome

Black Silk Grenadines

Fancy Black Dress Goods

Novelties in

Colored Dress Goods

And a few NEW RANGES in

Fancy Silks

OUR NEW WASH GOODS--Jaconas Plisse, La Belle Crepon, Richelieu Sateens, Parisian Organdies, Valencie Grenadines, Plisse Francaise, Ridgewood, Criterion Greylock and Algiers Gingham, Tartan, Damascene, Ravenette and Cadix Prints.

EVERY DEPARTMENT COMPLETE FOR SORTING.

Brophy, Gains & Co. 23 ST. HELEN STREET **Montreal**

IMPORTANT TO THE CLOTHING TRADE.

THE — “**PIRLE**” Finish.

EDWARD RIPLEY & SON, after experimenting many years in Cloth Finishing, have finally succeeded in giving what has hitherto been deemed an impossibility, viz.: a high, bright, lustrous and brilliant finish, which is absolutely permanent, and will **not Spot**; this is undeniably one of the most important advances ever made in the Textile Trade.

- (1) This finish is absolutely permanent.
- (2) The finish is unalterable, and goods treated by this process will not cockle under a damp cloth and hot iron, or the tailor's "goose."
- (3) Although a brilliancy of finish otherwise unattainable is given, it will not spot with rain, and is not affected by complete saturation in water.
- (4) By this process the goods are also practically unshrinkable, and do not require "sponging" as heretofore. This is a most important improvement in the treatment of goods, and offers many advantages in addition to the saving of the cost of "sponging."
- (5) The cloth is also rendered to a certain extent waterproof and rain-repellent.
- (6) This finish greatly improves the appearance and handle of the cloth.
 - (a) The Fabric is brighter.
 - (b) A silky handle is imparted to the goods, making them "kinder" and altogether richer.

Goods subjected to this process are greatly **enhanced in value**, and a "quality" is obtained which cannot be arrived at by any other method.

EDWARD RIPLEY & SON

Bowling Dye Works, BRADFORD, YORKSHIRE.

WHY NOT LINENS MADE IN CANADA?

A MERCHANT ADVOCATES A MILL FOR THIS MATERIAL—SOME OF THE FACTS OF THE SITUATION.

By A. Munn, Ripley, Ont.

In a recent issue of *The Mail and Empire* I noticed an article stating that a certain Mr. Donaldson has been the leader in introducing the cultivation of flax in Ontario, which has proved so successful. Now, if he had pushed the enterprise a little further, and introduced the manufacturing of flax into linen, he would have done the country a further benefit. We have now in Ontario over 50 flax mills, which have a combined output of over 30,000 tons of first-class scutched flax, and not one linen mill to manufacture it. We must look to the United States for a market for all this flax and take whatever price they are kind enough to give us for it.

Why is it so? Why cannot our cotton kings convert one of their idle cotton mills into a linen mill and manufacture all our coarse linens, such as towelling crashes, rough hollandes, hessians, canvas, etc., of which there is a vast quantity used in the Dominion, and could be manufactured with a good profit, and keep our money in the country instead of sending it to some other country?

In the United States they have over 20 linen mills in operation and paying well. Surely this Canada of ours can support one. Our tariff alone would be a good profit, and I am satisfied that every loyal Canadian would endeavor to help the enterprise along.

THE REVIEW is glad to open its columns to a discussion on the subject. It is an interesting question, and if the customers of any of our merchant readers would be benefited by having a nearer market or their flax it is well to know it. Hitherto it has not been found profitable to make coarse linen goods in Canada. Some years ago there was a mill of this class at Streetsville, Ont., in which Toronto capital was interested. The mill was accidentally destroyed by fire, and was never rebuilt, the owners apparently not deeming it a profitable enough venture to start up again. A flax miller in the west purchased a scutching machine from an Irish firm and attempted to use it, but complained that the kind of flax required was not obtainable. The success of the Doon mills, under Mr. Perine, however, and the fine grades of twine made there, show what native energy and enterprise can do.

HIGHER DUTIES ON CANADIAN LINENS.

Two features about the present condition of things are worth considering. In the first place, by the new tariff the Customs duties on imported linens are considerably increased. Bags made of linen are, it is true, left at 20 per cent., but the duties on towels, napkins, stair linen, etc., are increased from 25 per cent. to 30 per cent. Linen handkerchiefs are in future dutiable at 35 per cent. instead of 30 per cent., as formerly. On the whole, therefore, the linen list has moved up considerably, and the Controller of Customs stated that it was done to increase the revenue. The increase may have the effect of starting a mill in Canada.

HIGHER FLAX DUTIES IN THE STATES.

The other feature of present conditions is the flax market. The chief markets for our flax are the United States and Great Britain. Last year Canada exported flax as follows:

	Quantity.	Value.
To United States.....	11,503 cwt.	\$94,951
" Great Britain.....	3,887 "	33,936

The exports of flax seed in 1896 were as follows:

	Quantity.	Value.
To Great Britain.....	51,741 bush.	\$37,788
" United States.....	10,381 "	6,432
" France.....	696 "	1,044

The bulk of the exported flax, as will be noticed, goes to the States, and as this was the nearest market, Canadian flax was

usually dressed so as to reach that market under the lowest tariff rates. But under the Dingley bill the duties are raised. The new duties are:

Tow of flax or hemp.....	½c. per lb.
" " retted.....	¾c. "
Single yarns of flax tow, 8-lea and fine..	35 per cent.
Yarns of hemp, flax or ramie valued at	
13c. per lb.....	45 "

The new duties, it is claimed, will interfere with the export of flax from Canada and, if so, the question arises will a market be found for a larger quantity in Great Britain? Apparently, a better grade will have to be made and the farmers will have to cultivate their crop with greater care than they now seem to bestow upon it.

A POINTER FROM ENGLAND.

The British Textile Mercury is surprised at the decadence of growing flax in Britain. "The fact is notorious," it says, "that the cultivation of flax and hemp in this country and in Ireland has long been diminishing. In England and Scotland we believe it is nearly extinct. The facts as regards both countries are a matter of surprise, because with a good demand at their own door in the Belfast, Scotch and English linen industries, and others which consume these materials, which altogether import, we believe, about £18,000,000 value annually, it might have been thought that they would have been anxious to get a considerable share of it, if not to meet the whole requirement. That there has not been an extensive revival of flax cultivation in both countries since the great decline in values of other descriptions of agricultural produce is still more surprising, and we are afraid that farmers of both countries lack the capacity to see, and the enterprise to appropriate, opportunities of promoting their own interests."

Our contemporary adds a word of advice to Canadian growers: "Englishmen, Scotchmen, Irishmen and Welshmen who have emigrated to our various colonies and other foreign lands are, besides foreign competitors already in the market, daily more and more looking to, and growingly appreciating the great advantages offered by, the English market, and it is to be hoped that the former will continue to do so. We are glad to see that Canada is making an attempt to get a share. Surely amidst its vast territories there ought to be found lands that will produce every quality of the fibre required. In the United States enormous crops of flax are grown for the seed, but growers cannot have both seed and fibre, so the latter is wasted. If, however, it can be grown for seed, it certainly can for fibre, because it must pass through the stage of perfection of the latter in order to attain the former. Why, then, should Canadian farmers not make a determined attempt to meet this demand, which certainly seems as if it should yield a better profit than growing corn, considering the very low prices that for a long time have ruled for the latter?"

HAVE YOU ARRANGED?

Have you made arrangements yet for your down comforters, etc., for fall? If not, you would do well to examine into the claims put forth by the Toronto Feather & Down Co., Ltd., as to quality and prices of their new lines which are now on the road. Their largely increased facilities enable them to turn out a class of work not excelled in this country, and their samples contain all the new "hits" in this line. See ad. page 57.

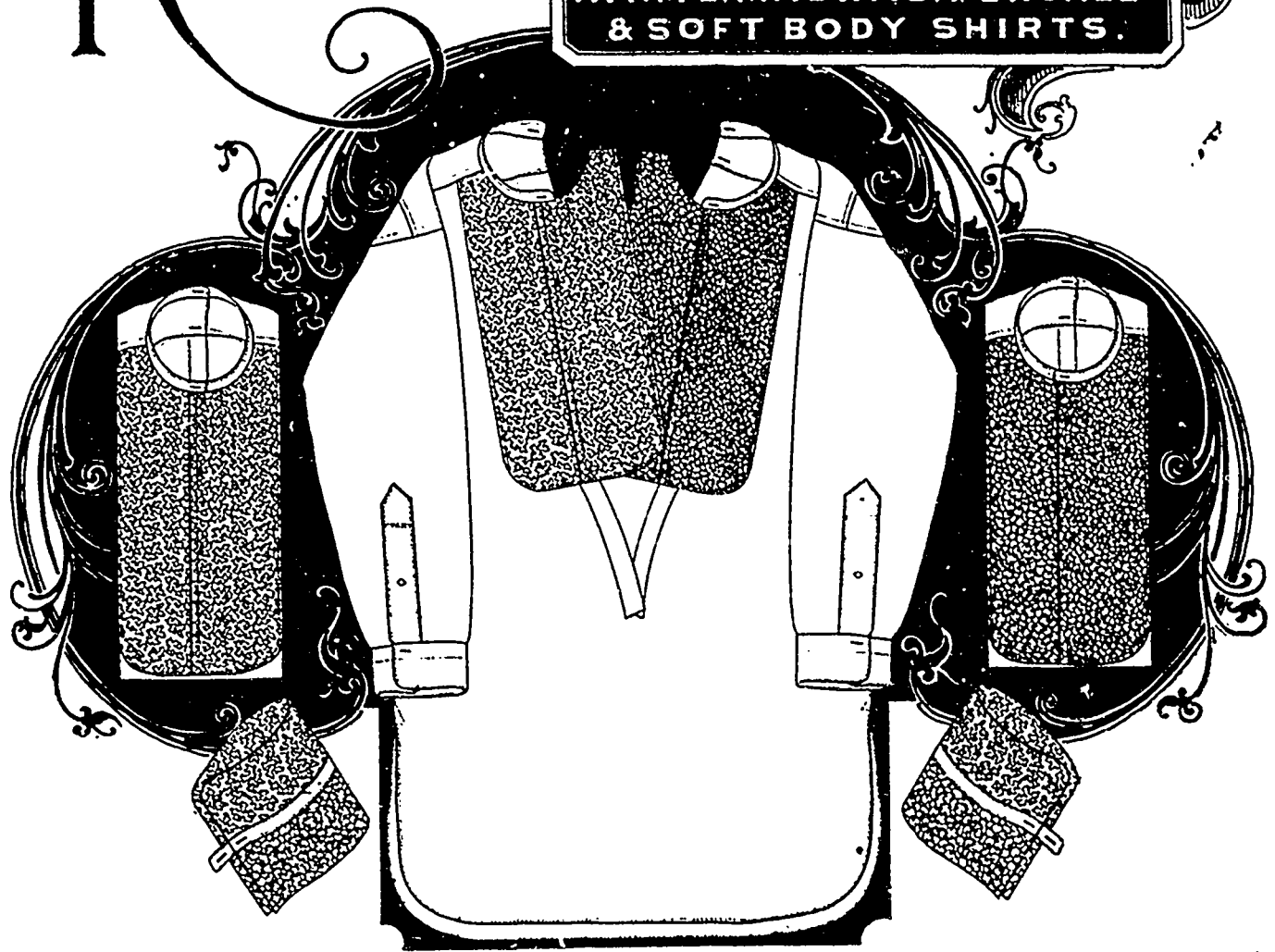
WHITE GOODS.

Nainsooks and India linens, also Swiss spot muslins, to retail from 17½ to 50c., and Scotch spot muslins to sell from 8 to 20c. with a full range of Victoria lawns, are lines shown by Brophy, Cains & Co.

THE REVERSIBLE

PATENTED

REVERSIBLE BOSOM
WHITE MADRAS PERCALE
& SOFT BODY SHIRTS.



..... Samples Sent on Application

The Special Features

are a marked improvement upon those of any Shirt heretofore made.

PATENTED and MANUFACTURED
ONLY BY

E. VAN ALLEN & CO.



For Further Description
See Page 69.

OFFICE AND FACTORY,

14-18 George Street, HAMILTON, ONTARIO

DRESS GOODS.

S. GREENSHIELDS, SON & CO. have just opened up a large shipment of Priestley's grenadines in various qualities. They report quite a demand for this class of goods, and also for crepons in bright mohair stripes and figures.

S. Greenshields, Son & Co. are fully assorted in velveteens in blacks, myrtles, navies, browns, etc.

Mr. G. B. Fraser, of S. Greenshields, Son & Co., has just returned from the Old Country. He reports business very brisk in London, and says' crepons and grenadines in bright colors are going to be worn a great deal there.

Wm. Agnew & Co. are calling attention to their special line of silks. The new tariff has not affected these goods, and they are being offered at a very low figure.

Brophy, Cains & Co. say. "Our travelers have with them the proper colors in silk and other goods for skirts to be worn under grenadines. They are the present fashionable craze in Paris, London and New York."

Lonsdale, Reid & Co., to make room for fall importations, have decided to clear out their entire stock of dress goods, comprising crepons, lustres, tweeds, shots, cashmeres, silver silks, etc.

James Johnston & Co. have some special novelties in dress goods suitable for sorting trade. They are showing good lines in fancy French makes, in the best qualities and latest styles.

Messrs. Kyle, Cheesbrough & Co. are expecting a very fine assortment of dress goods from Europe. The stock has been selected with great care and will contain a number of novelties for the fall trade.

Wyld, Grasett & Darling expect the new black canvas grenadines to be very popular for summer wear.

MADE IN CANADA.

The Gault Bros. Co. are displaying a line of 44-inch costume cloths. This is the first lot of this width ever made in Canada.

TAILOR-MADE SKIRTS.

A tailor-made skirt in lustre, sicilian or serge is a desirable line for the present month. Caldecott, Burton & Spence are manufacturing a number of cheap and effective lines in these goods. We understand they keep a number of hands constantly employed making up these goods for the retail trade.

CONGO BLACKS.

The Congo Black dye has produced a marked increase in the sales of those retailers who have bought this famous brand of black dress fabrics, and Caldecott, Burton & Spence are to be congratulated upon this vast improvement in the dyeing of dress fabrics. We have just seen a fine range of black brocade lustres and crepons, dyed Congo black, and feel pleasure in drawing the attention of the trade to these now famous goods.

DYEING FROM THE GREY.

Caldecott, Burton & Spence have boldly won a high position in dress goods fabrics by importing the material in the grey state, and then dyeing and finishing it in Toronto. Their two-tone and

covert coating effects are splendidly done and reflect great credit upon Canadian workmanship. Caldecott, Burton & Spence deserve the success that has followed their bold step to the front.

THE PRIESTLEY FABRICS.

Mr. W. B. Priestley, of England, was in Montreal for a couple of days seeing S. Greenshields, Son & Co., agents for "Priestley's" dress goods. He has been in the States for three weeks and told THE REVIEW that their sales had nearly doubled there during the last year. "The same remark applies to Canada, and our mills are running at their utmost capacity, so great is the demand for our goods."

THE RIPLEY "PIRLE" FINISH.

This new finish on dress materials is making great progress in England, and the same report is made in Canada by the houses handling it. We have received a small sample book from the manufacturers, E. Ripley & Son, Bowling Dye Works, Bradford, England, showing a sample of the ordinary finish and the "Pirle" finish. No doubt copies can be got of the wholesale houses here in order that the dealer may note the difference between the ordinary material and the "Pirle." The latter's qualities include freedom from shrinking, an improved appearance, a richer handle and will not cockle or spot. The "Pirle" finish is applicable to warp balernos, alpacas, habit cloths, Amazon cloths, sateens, etc. A merchant's favor with customers depends much on the qualities of the goods he handles. This is especially so with dress goods. Care, therefore, bestowed upon the permanent value of the goods sold is not thrown away. The dealer should get samples and make a practical test himself.

THE OUTLOOK IN PRICES.

So far as dress goods are concerned, the situation for the autumn trade is rather a surprise. The duties have not been diminished, but an increase is shown on some lines, especially on German and French goods, so that any changes in price will be more in an upward than a downward direction. The tariff also continues the advantage to home-dyed fabrics—the goods when brought in in the grey paying 25 per cent. and the finished product being rated at 35 per cent. This is, in fact, a greater advantage than before, when the difference between the duties on the unfinished and finished materials was only 7½ per cent. Now, even with the minimum tariff in operation towards Britain, the advantage is 8¾ per cent., and next year, when the minimum tariff drops to one-quarter in favor of British goods, the advantage will remain as before, 7½ per cent. As the duty on silks is higher, all dress goods of which silk is a component part will likewise keep up in value, if not increase. It will be wise, therefore, for retail merchants to let their lady customers understand that the tariff changes do not promise any lower prices. There has been some vague talk in the daily press about a drop in prices following the new tariff, and this doubtless has penetrated the female ear.

CRASH BICYCLE SUITS.

A full range of Messrs. Caulfield's English collars in all heights and sizes has just been passed into stock, and the special attention of up-to-date furnishers is directed to the line of linen crash bicycle suits, which have met with unprecedented success, rendering necessary a third cable repeat for the material.

S. F. McKinnon & Co. show a large variety of plain and short back sailors in all leading designs and braids.

S. F. McKinnon & Co. have an extensive range of Java and Manilla hats in sailors and dress shapes at popular prices.

The "WALKER-MILLERAIN"

Absolutely
Rainproof
Perfectly
Porous
Thoroughly
Dustproof



Permanently
Retain
Their
Waterproof
Properties

The "Walker-Millerain" Sealettes

(With Special Backs.) The ONLY Sealettes which permanently retain their Rainproof properties.

The "Walker-Millerain" Astrachans

(A Novelty for the Cap Trade.)

The "Walker-Millerain" Cycle, Golf and Habit Cloths . . .

WILL NOT SPOT
 and EQUAL in
 APPEARANCE
 TO THE
 REAL SKINS.

PURE WOOL

WHAT THE LEADING PAPERS SAY:

The "QUEEN" says:—"A perfect boon in this variable climate of ours."—July 4th, 1896.

The "LANCET" says:—"Have put the cloths to the severest practical test, and find them POSITIVELY IMPERVIOUS to rain and snow."—August 1st, 1896.

The "LADY'S PICTORIAL" says:—"No more colds or spoliation of our garments if you use the 'Walker-Millerain' cloths, THOROUGHLY UNSATURABLE by rain."—August 29th, 1896.

The "DRAPERS' RECORD" says:—"Will not absorb a drop of water, and rain runs off as water from a duck's back, leaving them PERFECTLY SPOTLESS AND DRY."—June 6th, 1896.

The "DRAPERY WORLD" says:—"RAIN AND DUST have no effect upon them whatever,—all the advantages of a macintosh without the warm and unpleasant effects of same."—May 30th, 1896.

The "WESTMINSTER BUDGET" says:—"The 'Walker-Millerain' cloths have no smell, are quite fast colors, and above all are perfectly RAINPROOF AND POROUS; you may bathe them in a bucket, or pour a torrent over them, and the effect and appearance is just the same."—April 24th, 1896.

MANUFACTURED BY THE OLDEST MAKERS IN THE TRADE. ESTABLISHED A CENTURY.
 KEPT BY ALL LEADING WHOLESALE HOUSES.

All Goods are Stamped "WALKER-MILLERAIN"

DUNCAN BELL, Sole Agent for Canada, St. James St., MONTREAL.

BRIEF NEWS OF THE TRADE.

BOATING serges are now in demand in black and navy, and to meet this demand Caldecott, Burton & Spence keep a large stock constantly assorted in a great variety of prices. These goods are dyed in Toronto and bear the "Congo Black" brand.

P. Garneau, Fils & Cie., Quebec, have the right thing in navy and black 6-4 cheviot serges.

The Gault Bros. Co. are showing some new lines in Landslide and Pirlé finish, and in coating specialties.

"You might mention to your readers," said Lonsdale, Reid & Co., "that we have some extra values in cashmere hosiery at popular prices."

P. Garneau, Fils & Cie., Quebec, have secured a "clearing lot" of woolen tweeds which will interest anyone handling these goods. No repeats.

Lonsdale, Reid & Co. have now in stock a grand range of black and colored beaded dress trimmings. They report a good demand for fashionable goods.

The Gault Bros. Co. have received a complete assortment of real torchon laces in fine and heavy makes, all widths in both makes, at exceptionally low prices.

Lonsdale, Reid & Co. have received a large consignment of their celebrated lawns. The popular numbers are 500, 600 and 700. Write for sample pieces.

The Gault Bros. Co. are showing an immense assortment of "Diamond Jubilee" handkerchiefs and flags. This stock has been very carefully selected, and contains a number of novelties.

S. Greenshields, Son & Co. have a large variety of Jubilee flags in special confined designs; also flags of all nations, in various designs and qualities. Bunting in cotton and wool for decorations.

The Gault Bros. Co. have an exceptionally good assortment of Scotch silesia, pigskin, pocketings, Nubian fast black Italians and

permanent finish Italians. Tailors should see these lines before purchasing elsewhere.

S. Greenshields, Son & Co. were fortunate in receiving a large shipment of 32-inch American morocco prints before the advance in tariff. These fine wash goods were bought close and are being sold very cheap.

AN UP-TO-DATE HOUSE.

No one in Canada is better known as a "wrapper house" than Boulter & Stewart, of Toronto. They are known from one end of the country to the other as making a specialty of American cut garments and this alone is a guarantee of perfect fit. We herewith show a cut of their very newest, the "corset waist" wrapper, which speaks for itself. Samples are with their travelers.



FOR MAY.

For the month of May Lonsdale, Reid & Co. are offering odd lines in prints, zephyrs, sateens, silver silks and organdie muslins. These are small lots and will be closed out cheap. It will pay you to see them.

SCARCE GOODS.

Lonsdale, Reid & Co. have in stock all the latest and up-to-date braids. These are the dress trimmings of the day and consist of tubulars, Mozley, Bretonne and Jubilee braids.



H. H. BURROWS, Manager.

For _____

SPRING

1897

IN Wool and Union

CARPETS

WOOL MATS
any size or color.

ART SQUARES

RUG FRINGES

CHENILLE CURTAINS

CARPET BINDING

any shade.

RUGS and MATS

Samples sent to any address.

Travellers now on the road.

ROYAL CARPET CO., - GUELPH, ONT.

Irving Umbrella Co.

LIMITED

MANUFACTURERS

**Parasols
Sunshades
and . . .
Umbrellas**

SUMMER NOVELTIES

can be seen at our factory.

20 FRONT STREET W., TORONTO

THE ...
Celebrated P.D. CORSETS

REGISTERED THROUGHOUT THE WORLD.



The opening of our new and magnificent Corset warehouse in Montreal (Victoria Square), affords us an opportunity of pointing with pride and satisfaction to what the manufacturers of P.D. Corsets have been able to accomplish.

The manufacturers of these celebrated Corsets stand to-day upon the highest pedestal ever occupied by corset manufacturers.

The production of P.D. Corsets is far and away the largest on the globe, and have a reputation co-extensive with the whole civilized world.



The numerous branches of this house in Europe, Asia, America, Africa and Australia, testify to the enormous production of P.D. Corsets.

The trade mark, P.D., as applied to corsets, secures for them a ready password to every woman's favor. The demand for these beautiful Corsets, already gigantic beyond all precedent, is still increasing by leaps and bounds.

Ten Gold Medals and Diplomes D'honneur have been awarded to the manufacturers at all leading International Exhibitions during the last twenty years. This is a record no other corset makers have ever been able to show, and proves the numerous qualities of this unrivalled Corset, the superiority of which is nowhere seriously contested.

As many unscrupulous corset makers are constantly placing corsets on the market under similar sounding names, we request our customers to see that every pair are stamped P.D. on the inner band.



10 GOLD MEDALS AND DIPLOMES D'HONNEUR.

For Samples and Prices apply to

KONIG & STUFFMANN

7, 9 and 11 Victoria Square,

MONTREAL.

SOLE AGENTS FOR THE DOMINION OF CANADA.

GLOVES AND LAOES.

NO PRESENT CHANGE IN LADIES' GLOVES.

A GLOVE expert told THE REVIEW: "The duty on ladies' gloves is practically unchanged, as the differential rate for English makes does not affect the bulk of the trade here, which is done in French, German and Italian makes. If, however, the present preference to England were extended to Germany there would undoubtedly be a change in price, as many cheap German gloves, which now flood the English market, would come in here. It would not be possible for German gloves to get in here via London as English goods, because they could be detected at once, as the English gloves are of the driving glove, etc., classes."

James Johnston & Co. report having received additional novelties to their already fine assortment of fabric gloves in taffeta and pure silk goods; the range is complete both in blacks and colors. A specialty with this firm is the article of black and colored silk and lisle mitts; these are put up in the best selling shade and size assortments.

This season it is expected that short gloves will be a good deal worn.

Messrs. Kyle, Cheesbrough & Co.'s European buyer reports that purples and corn flower blue are the fashionable colors in London and Paris for chiffons and laces, for summer wear. He also states that sequin belts have come in again, and are having a big run in Paris and London.

Mr. Kyle, of Kyle, Cheesbrough & Co., writes his firm from Europe that six-inch chiffons are being very much worn both in Paris and London. He has procured an excellent assortment of these, and also of 27-inch chiffons.

ENGLISH JUBILEE NOVELTIES.

H. J. Caulfeild & Co. have just passed into stock a shipment of novelties in Jubilee ties, including the very latest English novelties.

There is only a limited quantity and no repeats are possible, so that customers are advised to order now. Samples are in the hands of travelers this week. Also a nice range of handkerchiefs with Jubilee mottoes, etc., stamped and woven in them. A range in cambric is also shown.

BRIEF NEWS OF THE TRADE.

S. F. MCKINNON & CO.'S straw department is unexcelled. The newest and latest ideas always a prominent feature.

The Gault Bros. Co. have some new shades in Czarina curled mantling; also some new Odessa mantlings.

S. F. McKinnon & Co. make a specialty of children's and misses' hats at popular prices. Salable designs in white and all colors.

S. F. McKinnon & Co. cater for mid-summer trade with a choice line of white hats. The latest productions constantly arriving.

S. Greenshields, Son & Co. draw special attention to ribbons, viz., Nos. 400 and 453 black satin ribbons. These they have in all widths. Also special value in black gros grains, quality No. 114, and black moire, No. 95.

S. F. McKinnon & Co. draw special attention to their stock of cream, Tuscan and white ribbons, always popular for summer trade.

Kyle, Cheesbrough & Co. are handling a neat line of Jubilee handkerchiefs. These handkerchiefs are in sets of three, each with an appropriate monogram and design in the corner. They have also something new and attractive in ladies' souvenir blouse sets and belt buckles.

S. F. McKinnon & Co. draw the attention of the trade to their plain black ribbons, satins and failles, A1 values. Buyers not handling their brands should see them.



Make Every Yard Count

UNSALEABLE STOCK UNNECESSARY

Fleeting fashions play havoc with the dry goods man who does not keep up with the times and have all fabrics of undesirable color re-dyed. But let him heed the counsel of the experienced dyer and there is no need that he should count a single yard of stock unsaleable.

All Lustres, Sicilians, Henriettas, Tweeds, etc., can be re-dyed any color you like. No unevenness, no lack of bloom—not a thing by which anybody could tell that they were ever of a different color. . . .

The practice of sacrificing the profits and sometimes a good share of the cost of a piece of goods, because of a defective shade or finish, is no longer necessary. We will, for a small consideration, change its color to any you choose—make it saleable at a profit to you. And you needn't be a bit anxious about the staying qualities of the dyes we use, either. We have mastered all the little difficulties—our work is absolutely perfect, the outcome of twenty years of successful dyeing for the trade. . . .

R. PARKER & CO.

Head Office and Works:
787-791 Yonge Street

TORONTO

NOT COMMON

Applies to our wool goods because they are **HAND-MADE** and are therefore very different from the ordinary line of machine made goods.

THEY ARE UNCOMMON

THEY ARE DAINTY

THEY ARE SALEABLE

And That's What *Really* You Want

*Really
Coney Island*

50 STYLES
Jackets
to retail 50 cts. to \$3.00



125 STYLES
Hoods
to retail 50 cts. to \$3.00

50 STYLES
Bootees
to retail 20 cts. to \$1.00

Samples Now on the Road.

25 STYLES
Tams
to retail 50 cts. to \$1.00

Boulter & Stewart

MANUFACTURERS

TORONTO

The New Tariff has been announced and business will now go forward with vigor. **CALDECOTT, BURTON & SPENCE** have in stock the following lines of goods suitable for the

SORTING TRADE

Swiss Spot Muslins. Organdie Muslins.
Wash Fabrics. Victoria Lawns.
Black Lustres and Sicilians, "Congo Black" Dye.
(These Black Goods will not stain with fruit juices.)

Black Brocade Crepon Effects.
32-in. Cape Velvets, all Colors.
Velveteens, Black and Colored.
Black Peau de Soies.
Colored Dresden Silks.
Boating Serges, all prices.

Silk Chiffon, Doublefold, all Colors.
Ladies' Silk Underwear.
39-in. Black Skirt Moreen, and a

LARGE LOT OF MILL CLEARINGS
in Underwear.

Men's Cotton Sox, and Ladies' and
Children's Black Cotton Hose,
which are offered to the trade at low
quotations.

Also a fine range of **JUBILEE FLAGS**—assorted sizes.

Caldecott, Burton & Spence

DRESS GOODS CONVERTERS

TORONTO AND MONTREAL

Now We Have Them

The prettiest line of printed Warp Dresden Silks ever shown on the market exclusively confined to us. Exquisite color combinations in our popular shapes

SORENTO KNOT
REGENT

YACHT TIE
AND BELMONT BOW

TO RETAIL AT FIFTY CENTS

Our Range of Neckwear is now replete with Novelties for up-to-date Furnishers

ALL DEPARTMENTS NOW COMPLETE AND WELL ASSORTED

Special values in Balbriggan and Natural Wool Underwear.
Also in Cotton, Lisle and Cashmere Half-Hose.

Don't fail to see our samples

GLOVER & BRAIS

Men's Furnishings only

MONTREAL



The MacLean Publishing Company Ltd.

TRADE NEWSPAPER PUBLISHERS,

AND

FINE MAGAZINE PRINTERS.

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TORONTO, - - - - - 26 Front St. West.

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MONTREAL, - - - - - Board of Trade Building.

Telephone 1255

LONDON, ENG., - - - - - Canadian Government Offices,
R. Hargreaves, Representative.

Subscription, \$2.00.

Published the First of each Month.

CAN GERMAN GOODS GET IN?

IN some lines, such as underwear, hosiery, embroideries, etc., there is much anxiety amongst Canadian producers of these manufactures to know whether the minimum tariff now extended to British goods alone can be enjoyed by German manufacturers in a round-about way.

The question is interesting. The Government say no matter what the terms of these two Imperial treaties may be, they will not allow Germany to take advantage of the minimum tariff unless the British authorities force Canada to do so. But can the German manufacturer get into this market via London? It seems a simple thing for a Canadian house to place an order for German goods with an English firm and have the shipments come in along with British purchases. To get into England the German goods must be stamped "made in Germany." That is enforced by the law called the Merchandise Marks Act which calls for the foreign origin of goods to be affixed to the articles. Our new minimum tariff provides that the country—at present Great Britain only—which shall receive the benefits of the lower rate shall receive it on goods the "product and manufacture" of that country alone. German goods purchased in England would still be German goods, but the question is can their identity be concealed before they are shipped to Canada.

The Merchandise Marks Act provides against the foreign articles being sold as any other than foreign articles. But when you get down to detail this is a law not easy to carry out. It is often evaded, sometimes unwittingly, sometimes by design. Cases of violation have been brought to the attention of the British Board of Trade—a department of the Government—for prosecution, but evasions go on. It is said, for instance, that a firm which sells religious books has been accused of pasting a small label over the words "printed in Germany." This, if true, would indicate considerable ingenuity in getting round the law.

In the case of silks in the piece, the material is not stamped and the removal of the label would be no difficult task. With hosiery

and underwear, each garment is not stamped, so that re-packed German goods of this description could apparently be sent into Canada and the Customs appraisers be unable to check it. This view of the question may be wrong, and there are possibly difficulties in the way which practical men here are not aware of. But from what some people in the Canadian dry goods trade tell THE REVIEW the grounds for anxiety are not wholly the product of imagination. If the reduced tariff did apply to Germany there is no doubt at all that the increase of imports would in some lines be enormous.

TAXING DEPARTMENT STORES.

BETTER perhaps than some of the legislative remedies presented for meeting the department store problem is the suggestion that they be taxed on the turn-over of their business.

This proposal means that the municipality will get some return for the loss of taxation occasioned by small stores that close up, being unable to stand unfair competition. Surely a city or town has a right to make up this loss by extra taxes on the people who are responsible for the loss. Some people assert that legally you cannot increase the taxes in this way; that a company must not be restricted from enlarging its business until it covers the whole area of trade. These authorities assert that any law passed to prevent the expansion of big stores would be declared unconstitutional by the courts. This argument is based on the assumption that the law provides for unrestricted competition, and that opposition is thus useless. But there is the case of labor unions, which are permitted to keep up rates of wages, and thus undoubtedly interfere with competition. Competition is good just as long as the community deems it good, and no longer. And if it can be shown that the department stores are injurious to the community the right to restrict them can be invoked.

The practical question, however, is their escape from a fair share of taxation. This is a municipal matter, and the individual taxpayers, whose rates go up as the number of stores decreases, ought to be sufficiently wide awake to see that they are not milked by a system which skilfully transfers to their shoulders a burden greater than they feel able to bear.

A FIVE PER CENT. BASIS.

A subscriber to THE REVIEW would like to know THE REVIEW's opinion of a wholesale dry goods firm who do business on a five per cent. basis; that is, they produce their invoices and sell to the retailer with five per cent. added.

This is a query that is sent the editor. It shall be answered here and now. Assuming the case to be correctly stated, we marvel at the firm wasting time in the dry goods business. They are cut out for greater things. A firm that can thrive on a five per cent. basis should be straightening out the Turko-Greece difficulty, or acting as consulting agents for the Continent of Europe, or undertaking to run the world. They are thrown away in a limited sphere. They should write to President McKinley, and offer to relieve him of his burdens; he is probably sick of the job by this time.

Yet, it is a question whether they should even waste their time with mere mundane affairs. Several of the neighboring planets must require just such great men as these. That would give greater scope for their undoubted abilities. We regard the five per cent. basis man as one of the wonders of the age—electricity isn't in it with him.

BE CONSISTENT.

A **JOBBER** who was reading some of **THE REVIEW's** knocks at the big city stores in last issue said: "The complaint of the country merchant because his customer pays cash to the department store in the city while asking credit from the store at home seems a hard case. Yet does he not sometimes pay cash to the European house and when he wants renewal come upon the home house for it?" There is probably some truth in this; how much we do not know. But in any case, the country merchant who is waging what we believe to be a reasonable fight against department store price-cutting must come into court with clean hands. No use in kicking at methods that are only a few degrees worse than our own. We must conduct our own business on square lines before attacking other people for their methods.

FOREIGN GOODS CAN'T DO IT.

A number of Montreal merchants were badly disappointed a few days ago. They had consignments of German and other foreign goods in bond, which had been purchased through an English agent, and they expected to be able to clear them as British goods and by this means obtain the benefit of the one-eighth reduction provided by the new tariff. The Customs Department had, however, prepared for this, and their disgust may be imagined when they found it was necessary to take an affidavit to the effect that the goods were the actual "growth, produce or manufacture of Great Britain or Ireland." This, of course, upset their little scheme and prevented them making the profit they had anticipated.

U. S. DRY GOODS IN CANADA.

A subscriber of **THE REVIEW** writes from Nova Scotia:

"Your article in April issue re new American tariff strikes me as rather strong. Are our neighbors not entitled to legislate for themselves, just as we are doing? I cannot see that they are singling out Canada for specially bad treatment, and nothing is to be gained by complaining if we are framing our own tariff to suit ourselves."

Our esteemed correspondent is a merchant who expresses a businesslike opinion and we have no quarrel with it. What **THE REVIEW** said was that the sensible business men in the States were probably opposed to shutting off trade with Canada; were not unfriendly to us when we wanted to deal with them, and that the portion of the tariff relating to Canada was framed, not by the commercial interests, but by tail-twisting politicians.

And **THE REVIEW** went a step further. It charged that the tariff, in certain of its clauses, was directly aimed at Canada. We adhere to that opinion and are prepared to prove its truth. Take the lumber schedules. The Dingley bill raises the duty on Canadian rough lumber to \$2 per thousand feet, and provides, further, that if Canada protects its industry thus attacked by any export duties on logs or pulp wood, then the U. S. duties on our manufactured lumber go up an additional 25 per cent. In the same spirit, the articles coal oil, binder twine, etc., are made free to all countries except Canada, unless we make them free also. Then the duties on nearly all Canadian products are much increased. We do not dispute the right of Congress to prohibit trade with Canada altogether if it sees fit. But we must say it does not seem wise,

or friendly, or good business. That is our point, and it simply forces Canada to go elsewhere for trade, and for that reason it is impossible to suppose that the manufacturers of the States really want to put an embargo against Canadian purchasers.

It should not be forgotten that Canada is a good market for United States goods. They sell us far more than we sell to them, and we ought naturally to be cultivated rather than invited to go elsewhere. The probability is that American commercial men are not posted on the amount of business they do with us. The total exports of the United States to Canada during the past five years have been:

1892.....	\$53,000,000
1893.....	58,000,000
1894.....	53,000,000
1895.....	54,000,000
1896.....	58,000,000

The reciprocity countries with which Congress is seeking to do an extended trade—the republics of Central and South America—are not as good customers as Canada. Is it not reasonable to argue, then, that from an intelligent business point of view the Dingley bill is a mistake? Take lines of United States manufacture which interest dry goods men, and see what the result is. Last year Canada imported from the United States the following, amongst others:

Cottons, printed and dyed.....	\$501,000
Hats, beaver, felt and straw.....	325,000
Cotton clothing.....	163,000
Silk goods.....	113,000
Rubber goods.....	169,000
Carpets, all kinds.....	92,000
Cottons, grey unbleached.....	76,000
Cottons, white or bleached.....	54,000
Curtains.....	59,000
Braids, fringes, tassels, etc.....	71,000
Cotton thread on spools.....	52,000
Jeans, sateens, etc.....	75,000
Buttons.....	48,000
Woolen clothing.....	38,000

This is less than two millions of the whole fifty eight millions purchased by this country from the States. We have only selected a few items from a long list, and in all the cases cited the States could sell us far more if they went the right way about it. That is their business, of course, but it does seem strange that a people living right beside such a shrewd commercial nation as they profess to be, and already buying \$10 per head worth from them in a year, should not be deemed worth cultivating for more trade.

AN INTERESTING ARTICLE.

IN the foregoing pages will be found the special article on the development of the dry goods trade in Canada during the last generation, written by Mr. Burton. It will be found very instructive and entertaining. The British journal in which it originally appeared wrote to Mr. Burton requesting him to furnish the article, which he accordingly found time to do. One gets a glimpse of the conditions which once prevailed here in the importing business in the earlier years of the Queen's reign, and altogether a sketch worth reading and preserving has been got together.

A SPECIAL LINE.

In wash fabrics, Wyld, Grasett & Darling draw attention to a 32-inch printed organdy, dark and light grounds, to retail at 12½ cents. The firm have some attractive goods in silk and linen effects, zephyrs, French organdies and printed Dresden effects in light cotton fabrics.

THE DRY GOODS SCHEDULE.

THE EXACT WORDING OF THE CLAUSES IN THE NEW TARIFF AFFECTING DRY GOODS IMPORTS.

IN addition to the alphabetically arranged tariff, given elsewhere, THE REVIEW presents the exact wording of the textile, etc., schedule of the new tariff as follows:

348. Cotton batts, batting and sheet wadding, cotton warps and cotton yarns, dyed or not—25 per cent. ad valorem.
349. Cotton fabrics, white or grey, bleached or unbleached—25 per cent. ad valorem.
350. Cotton fabrics, printed, dyed or colored, n.o.p.—35 per cent. ad valorem.
351. Damask of linen, stair linen, diaper, napkins, doylies, tray cloths, table cloths, sheeting and sheets, blankets and quilts, towels and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.o.p.—30 per cent. ad valorem.
352. Embroideries, laces, braids, fringes, cords, elastic, round or flat, garter elastic, tassels and bracelets, n.o.p.; braids, chains, cords or other manufactures of hair, n.o.s.; handkerchiefs of all kinds, lace collars, and all similar lace goods; lace nets and nettings of cotton, linen, silk or other materials; shams, curtains, when made up, trimmed or untrimmed; belts of all kinds, n.o.p.; corsets, linen, silk and cotton clothing, bed coverings, and all other articles made up by the seamstress from linen or cotton fabrics, n.o.p.—35 per cent. ad valorem.
353. Jeans. Satins and coutils—30 per cent. ad valorem.
354. Collars and cuffs of cotton, linen, xylonite, xyolite or celluloid—35 per cent. ad valorem.
355. Shirts of any material and ladies' or misses' blouses and shirt waists—35 per cent. ad valorem.
356. Crapes, black—20 per cent. ad valorem.
357. Velvets, velveteen plush fabrics, silk velvets and all manufactures of silk or of which silk is the component part of chief value, n.e.s., and ribbons of all kinds and materials—35 per cent. ad valorem.
358. Cotton sewing thread in hanks three and six cord—15 per cent. ad valorem.
359. Cotton sewing thread and crochet cotton, on spools or tubes, or in balls, and all other cotton thread, n.e.s.—25 per cent. ad valorem.
360. Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not colored—15 per cent. ad valorem.
361. Sewing and embroidery silk and silk twist—25 per cent. ad valorem.
362. Jute cloth, not otherwise finished than bleached or calendered—10 per cent. ad valorem.
363. Horse clothing of jute, shaped or otherwise manufactured—30 per cent. ad valorem.
364. All manufactures of hemp, flax or jute, n.e.s., or of flax, hemp and jute combined—25 per cent. ad valorem.
365. Bags or sacks of hemp, linen or jute and cotton seamless bags—20 per cent. ad valorem.
366. Felt, pressed, of all kinds, not filled or covered by or with any woven fabric, 20 per cent. ad valorem.
367. Hair cloth of all kinds—30 per cent. ad valorem.
368. Sails for boats and ships—25 per cent. ad valorem.
369. Cloths, not rubbered or waterproof, whether of wool, cotton, unions, silk or ramie, 60 inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufacture of mackintoshes, clothing, under regulations to be adopted by the Governor-in-Council—15 per cent. ad valorem.
370. Oiled silk and oiled cloth and tape or other textile, India rubbered, flocked or coated, n.o.p.—30 per cent. ad valorem.
371. Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, henriettas, serges, buntings, nuns' cloth, bengalines, whip cords, twills, plains or jacquards, or similar fabrics, composed wholly or in part of wool worsted, the hair of the camel, alpaca goat or like animal, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor-in-Council—25 per cent. ad valorem.
372. Socks and stockings of all kinds—35 per cent. ad valorem.
373. Knitted goods n.e.s., undershirts and drawers and hosiery of all kinds n.e.s.—35 per cent. ad valorem.
374. Shawls of all kinds, railway or traveling rugs and lap dusters of all kinds—30 per cent. ad valorem.
375. Wool, viz.: Leicester, Cotswold, Lincolnshire, South-down combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada—3c. per lb.
376. Yarns, woolen and worsted, n.e.s.—30 per cent. ad valorem.
377. Yarns, composed wholly or in part of wool worsted, the hair of the alpaca goat or like animal, costing 20c. per lb. and under—15 per cent. ad valorem.
378. Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool worsted, the hair of the alpaca goat or other like animal, n.e.s.; blankets and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.e.s.—35 per cent. ad valorem.
379. Mats, door or carriage, n.e.s.—35 per cent. ad valorem.
380. Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute, carpet linings and stair pads—25 per cent. ad valorem.
381. Turkish or imitation Turkish or other rugs or carpets, and carpets n.o.s.—35 per cent. ad valorem.
382. Enamelled carriage, floor, shelf and table oil cloth, linoleum and cork matting or carpets—30 per cent. ad valorem.
383. Window shades, in the piece or cut, and hemmed or mounted on rollers, n.e.s.—35 per cent. ad valorem.
384. Webbing, elastic and non-elastic—20 per cent. ad valorem.
385. Umbrellas, parasols and sunshades of all kinds and materials—35 per cent. ad valorem.
386. Gloves and mitts of all kinds—35 per cent. ad valorem.
387. Hats, caps and bonnets, n.e.s., and hat, cap and bonnet shapes—30 per cent. ad valorem.
388. Braces or suspenders, metal parts thereof—35 per cent. ad valorem.
389. Boot, shoe, stay laces, of any material—30 per cent. ad valorem.
390. Fur skins, wholly or partially dressed—15 per cent. ad valorem.
391. Caps, hats, muffs, tuppets, capes, coats, cloaks, and other manufactures of fur—30 per cent. ad valorem.
392. Church vestments, of any material—20 per cent. ad valorem.
- OTHER ITEMS.
327. Umbrella, parasol and sunshade sticks or handles, n.e.s.—20 per cent. ad valorem.
340. Jewelry for the adornment of the person, including hat

WILLIS, NELSON & CO.

Wholesale Milliners



WAREHOUSE:
26 & 28 Queen St.
GLASGOW, SCOTLAND.

FACTORY:
Peel St.
LUTON, ENGLAND.

CABLE ADDRESS
"LUTON, GLASGOW."

Our Canadian representatives are now in receipt of Samples for Fall, and will submit them to our clients at an early date. No effort has been spared to make our range of samples even more attractive than heretofore. They will contain the "Latest Novelties" at "close sterling prices," and on liberal terms.

Mr. J. M. Hamilton, our Canadian Agent, will be pleased to hear from any merchant desirous of inspecting our Samples with a view to business. Mr. Hamilton will show Samples at all points west of Toronto, and Mr. Wm. Watson at all points east of Toronto.

Now that a preferential tariff in favor of Great Britain is established, it will be more than ever to the interest of all "live merchants," to trade direct with British manufacturers and merchants, and in no line of imports are the advantages so apparent as in Millinery.

As in the past, so in the future will our best efforts be maintained to make all business done with us satisfactory and profitable.

WILLIS, NELSON & CO., GLASGOW.

Toronto Office and Sample Room:
27 COLBORNE ST.

J. M. HAMILTON

Canadian Agent.

pins, hair pins, belt or other buckles and similar personal ornamental articles, commercially known as jewelry, n.o.p., and all manufactures of gold and silver, n.e.s.—35 per cent. ad valorem.

410. Combs for dress and toilet, including mane combs of all kinds—35 per cent. ad valorem.

341. Fancy writing desks, cases for jewelry, watches, silverware, plateware and cutlery; glove, handkerchief and collar boxes or cases, and all fancy cases for similar fancy articles of any material; dolls and toys of all kinds; ornaments of alabaster, spar, amber, terra cotta, or composition statuettes and bead ornaments, n.e.s.—35 per cent. ad valorem.

NOTES OF THE TRADE.

PARASOLS to sell retail at from 50c. each, with carefully selected handles in natural wood and fancy celluloid, also some lines of fancy shot and lace effects, are shown by Wyld, Grasett & Darling.

Braid ornaments or loops for bicycle costumes and tailor made dresses in black, mid brown and myrtle are a feature with Wyld, Grasett & Darling.

W. R. Brock & Co. have made their usual annual preparations to supply the manufacturers with goods to exchange for wool.

Wyld, Grasett & Darling are showing a large line of belt buckles in 1 1/2-in., 2-in., 2 1/2-in., to fit the ribbons, that may be retailed from 10 to 50c. a piece. Belt ribbons are greatly in demand, black selling best. They also show the "Iridescent" belting, in gold, silver, green and red, in 2-in.

Fast black cotton hosiery, report Wyld, Grasett & Darling, has been very active. See their special numbers to retail at 10, 12 1/2, 15, 20 and 25c. per pair.

FAILURE OF J. A. CANTLIE AND CO.

C. W. Dean has been appointed provisional guardian in the estate of James A. Cantlie & Co., of Montreal, who have filed a consent to assign at the instance of the Bank of Montreal. The firm was one of the oldest and largest in the Dominion in the line of manufacturers' agents. From 1869 until eight years ago the firm name was Cantlie, Ewan & Co., handling woolens, linens, and cottons. The firm was then split up, James A. Cantlie & Co., retaining the woolens. The troubles of the firm have been mainly caused by the loss of about \$70,000 through the speculations of a confidential clerk, but they have also lost heavily through recent failures in woolen mills in which they were interested, the last loss being through the failure of R. S. Gemmell & Son, of Perth, in which Cantlie & Co. were interested directly and indirectly. The Bank of Montreal is a heavy creditor. The liabilities are: Wm. Thoburn, Almonte, Ont., \$35,996; Almonte Knitting Co., \$20,399; R. Gemmell & Son, Perth, \$15,735; Adam, Lomas & Son, Sherbrooke, \$34,282; Peter McDougall, Blakeney, \$8,900; Alois Knops, Germany, \$1,719; J. Cufper Sohn, Germany, \$1,600; Heinrick Ax, Germany, \$4,560; Mrs. Camp, Montreal, \$1,000; James G. Field, Tavistock, Ont., \$1,633; Galletti Whyte, Galetta, \$2,322; Dufston & Sons, Mitchell, \$1,156; A. L. Grindrod & Sons, Sherbrooke, \$1,879; Logan Bros., Renfrew, Ont., \$43; Doughty & Houghton, Arnprior, Ont., \$13,261; E. A. Small & Co., Montreal, \$4,550; Truro Knitting Co., Truro, N.S., \$2,433; Alex. Stewart, Montreal, \$4,081; W. C. Pitfield & Co., St. John, N.B., \$2,232; Bank of Montreal, \$4,576; Geo. D. Ross & Co., Montreal, \$5,385; G. Bradshaw & Co., Montreal, \$6; Montreal Cotton Co., Montreal, \$63; McMaster & Co., Toronto, \$239; and others. Total, direct, \$169,289; indirect, Bank of Montreal, \$50,000.

S. F. McKinnon & Co. are showing all colors in chiffons, correct makes and popular widths.

JAMES JOHNSTON & CO.

— DRY GOODS WHOLESALE —

DEPARTMENTS.

Dress Goods, Velveteens, Etc.

Silk Ribbons and Trimmings.

Hosiery, Gloves and Underwear.

Smallwares, Notions, Etc.

Gents' Haberdashery and Neckwear.

Muslin and Flannelette Embroideries.

Muslins, Laces and Curtains.

Umbrellas and Parasols.

Prints and Cotton Dress Goods, Etc.

Cottonades, Shirtings and Tickings.

Linings, Towelings, Etc.

Linen Napkins, Doylies and Tablings.

Our travellers are showing a range of samples that cannot be surpassed. Favor them with a look, it will cost you nothing.

JAMES JOHNSTON & CO., MONTREAL.

Suckling & Co.,

TRADE AUCTIONEERS.

... IMMENSE SALE OF ...

Clothing, Cloths, Tweeds, Etc., in Montreal,

The Largest and Best Stock Ever Offered in Canada for Sale by Auction.

We have been instructed by

MESSRS. E. A. SMALL,

Clothing Manufacturers, Beaver Hall Hill, Victoria Square, Montreal,
to sell, by auction, at their Warerooms on **Tuesday, Wednesday and Thursday, May 11th, 12th and 13th**, the whole of their magnificent stock of manufactured clothing, amounting to about

\$75,000.00

Consisting of **MEN'S SUITS**, in Black and Colored Worsteds, Tweeds, Serges, Cords, etc., Sacks, 3-Button Cutaway, Cutaway Sacks.

YOUTHS' 3-PIECE SUITS, in Worsteds, Tweeds, Serges.

BOYS' 3-PIECE SUITS, in Worsted, Tweeds, Serges.

BOYS' 2-PIECE SUITS, in Worsted, Tweeds, Serges.

MEN'S BICYCLE SUITS.

YOUTHS' BICYCLE SUITS.

These goods are all regularly assorted in sizes, and nearly all made for this season's trade and are all the manufacture of this well-known firm. In **FALL and WINTER GOODS** we will sell a large quantity of

Men's, Youths' and Boys' Overcoats, Ulsters, Peacoats, Heavy Tweed Suits, etc. Men's Waterproofs, Shirts, Overalls, etc.

This sale is rendered necessary on account of Messrs. Small & Co.'s removal to their new factory and warerooms, and we are authorized by Messrs. Small & Co. to say that every line on the catalogue will be sold **ABSOLUTELY**, without any **RESERVE**, and at the same time and in connection with the above we will sell the **WHOLESALE STOCK OF WOOLENS** belonging to the **ESTATE OF A. SMALL & CO.**, Montreal, consisting of Worsteds, Suitings, Scotch and West of England Tweeds, Trouserings, Meltons, Serges, Beavers, Linings, Italian Silesia Trimmings, etc., amounting to **\$25,000.00**.

The catalogue will be ready for mailing on Friday next. Very liberal terms and dating will be offered, and no effort will be spared to make this the **GREATEST SALE** ever made in the Dominion. Catalogues may be obtained from the auctioneers in Toronto, or from Messrs. Small & Co., Montreal, and sale will commence each day at 10 o'clock. A complete assortment of both stocks will be offered each day of sale.

Suckling & Co., Trade Auctioneers.

New Designs. New Colorings. Lower Prices.

Our representatives are now on the road with our full lines for Fall deliveries.

INGRAINS

- "Imperial"
- "Maple Leaf"
- "Dominion"
- "Beaver"
- "Kanata"
- "Standard"
- "Victor"
- "Challenge"
- "Acme"



AXMINSTERS

- "Alexandria"
- "Oneida"
- "Acadia"
- "Imperatrix"

In Bodies
Borders
Stairs.

FOUR QUALITIES IN
ART SQUARES

The "Alexandria" Axminster Jubilee Rug

- 13 x 29 Inch Mats.
- 30 x 30 Inch Rugs.
- 27 x 54 Inch Rugs.
- 30 x 60 Inch Rugs.

Toronto Carpet Manufacturing Co. Ltd.

TORONTO

WRITE FOR REVISED PRICES OF

Window Shades

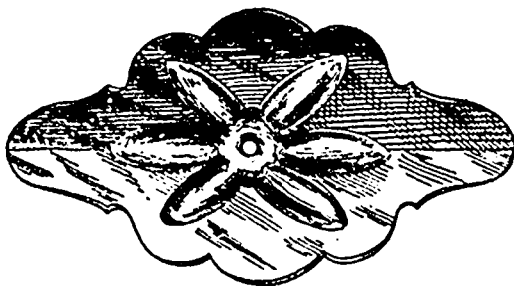
In honor of our **QUEEN'S JUBILEE** we have concluded to sacrifice to the trade a

GREAT REDUCTION.

JUBILEE SHADE PULL

Emblematic of the great and ever to be remembered historical event, at 75 cents per gross.

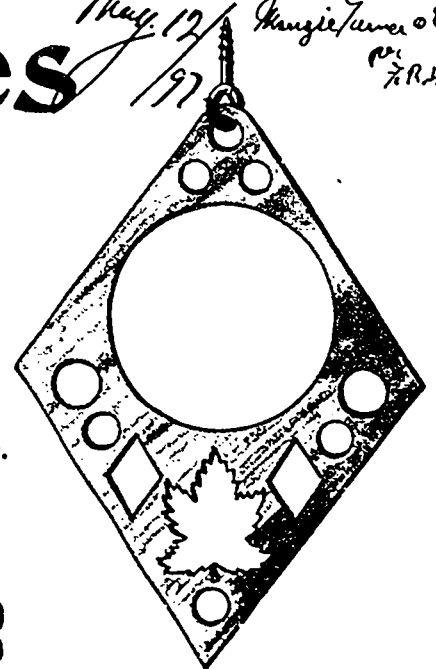
WHITE METAL ONLY.



ONCE USED. ALWAYS USED.

THE LATEST DESIGN

M. T. Stair Plate



- Solid Brass or Brass Silvered . . . \$2.25 gross
- Special, Silvered only 1.50 gross

The advantages claimed are as follows:

They are stronger and are constructed so as to hold the carpet more firmly to the step. They require only one nail to hold them in position. Are much more ornamental. And last, but not least, are sold at same price as the cheapest plate on the market.

CAUTION - This design was registered by us at Ottawa on the 4th of February, 1897. Any one infringing on same will be prosecuted.

Menzie, Turner & Co.

Sole Manufacturers

TORONTO

Received
May 12/1906
Menzie, Turner & Co.
T.R.H.

JUBILEE NECKTIES

Correct shade Royal Purple in plain silk.
 Correct shade Royal Purple in corded silk.
 Correct shade Royal Purple in fancy silk.
 Correct shade Royal Purple in plain satin.

The Victoria Regina Bow

Royal Purple on Danish red silk.
 Royal Purple on Danish red satin.
 Royal Purple on black silk.
 Royal Purple on black satin.

The above in all the correct shades and styles in Men's and Women's Neckties.

E. & S. CURRIE

32 Wellington St. West

... TORONTO

THE NEW PARAGON "TWIN" DRESS STAYS

Double Spring Steel,
 Fine Woven Casing (fancy),
 Cloth-Covered Metal Tipped,
 Eyeletted.

GREY - BLACK - WHITE - CARDINAL - BROWN
 \$1.25 per gross, regular.

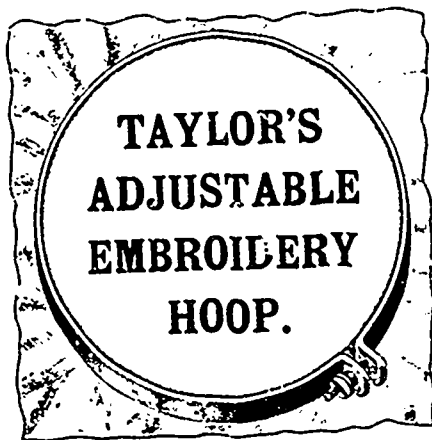
Have you seen them?
 If not, write us for samples.
 They will interest you.

Ever-Ready Dress Stay Co.

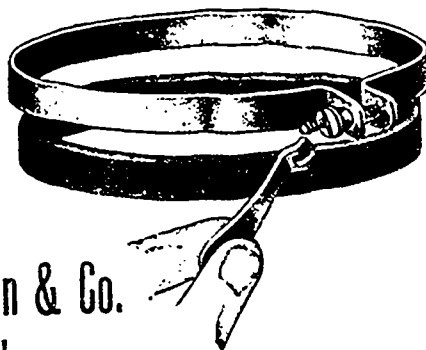
WINDSOR, ONTARIO

The Best Selling Novelty

The ladies are wild with delight, because at last they can buy Embroidery Rings that will not slip or tear the work—and will always hold the material firmly. . . .



- No. 1.—Size 4½ inch.
- 2. " 5½ "
- 3. " 6½ "



IT SELLS AT SIGHT

Selling Agents for Canada . . .

Robert Henderson & Co.

MONTREAL

The Maritime Wrapper Company

LIMITED

WOODSTOCK, N.B.

MANUFACTURERS OF



Ladies' Wrappers

Tea Gowns

Waists . . .

Children's Suits

Etc., Etc.

We claim that our goods are the best finished and the most stylish on the market. For fit and price they are unexcelled.

CORRESPONDENCE SOLICITED.

Our travellers are on the road and will call with samples when desired.

THE TARIFF IN DETAIL.

AN ALPHABETICAL LIST OF THE NEW CANADIAN TARIFF SHOWING THE CHANGES FROM THE OLD RATES.

THE new tariff went into force on April 23rd, and the time which has elapsed since then has hardly been sufficient for all the industries and trades to realize exactly where they stand under the new rates. The chief features of the new law are two in number: 1. A preferential rate of one-eighth of the duty paid is allowed on all goods of British origin, and this will be increased to one-fourth after June, 1898; 2. In the main, and speaking generally, the late tariff is pretty substantially retained. Of course, there are many exceptions, such as a reduction of the iron duties; lower duties on sugar; free binder twine after January 1st, 1898; a reduction of 1c. per gallon on coal oil; the substitution of ad valorem for specific duties in a large number of cases; the prohibition of all English copyright books printed in the States; Indian corn is put on the free list; the duties on wines and spirits and tobacco are increased, etc.

What occasions most uncertainty is the minimum tariff: This applies to Great Britain only, although, apparently, the British treaties with Belgium made in 1862 and with Germany in 1865, would compel Canada to accord these countries the same treatment as given to Britain. But the Government are going to fight this interpretation of the old treaties, so, meantime, British goods alone get the preferential tariff. This suits public opinion very well, and as so many of the protected industries are left untouched the country is generally fairly well pleased with the tariff.

Dealing with that part of the tariff which relates to dry goods the chief features are: The cotton duties are increased both on white and colored cottons; the woolen duties are changed from a specific basis to an all-round 35 per cent. ad valorem rate; the duties on silks have gone up; the duties on certain lines of dress goods and on linens have also been increased; the duty on hank thread is increased; the shirt, collar and cuff men are hit hard, etc. Except that the classification of goods seems to be simpler and the payment of duties on their value instead of so much per article is in response to the wishes of importers, it is not the best tariff on dry goods that could have been made. For example, the shirt, collar and cuff manufacturers are singled out for a drastic change, which Mr Tooke and other experienced manufacturers declare to be most injurious. The fact that other industries, just as much open to reduction, are left alone is a condemnation of the new tariff in this respect. For example, the cotton men are given increased protection, though some reduction was expected, and a large one demanded. By increasing the duties on cottons, linens, silks, etc., the raw materials of certain manufacturers are interfered with, while the protection accorded them on the made article is actually diminished. This seems contradictory and unfair.

Then there is the case of the woolen mills. The specific duties have tended to keep out cheap stuff. The removal of these will help imports of cheap British shoddy and similar goods. The large mills, which make finer goods, may find the 35 per cent. duty adequate protection. But so far they are reticent about stating their views. Mr. Wm. Thoburn, Almonte, says that the tariff preference to British goods might affect woolen manufacturers more than the removal of the specific duties. It is stated that mills which use much Canadian wool for durable fabrics will suffer

injury. If this prove true, the new rate will injure wool growers as well as mill men. This would be a mistake. Then, the knitted goods men are not sure whether German competition will not be allowed by the extension of the preference. This would bear very hard on our fine Canadian makes. Altogether, the woolen industries cannot be sure where they stand until it is ascertained exactly what competition is to be put on them and what the ultimate conditions are to be.

Another grievance is that of the thread industry. The old rate on hank thread was 12½ per cent.; now it is 15 per cent., while the duty on spool thread remains as before, 25 per cent. This means that a concern like Messrs. Wm. Clapperton & Co. are handicapped in their spooling industry. When the preferential rate of one-fourth reduction on British spooled thread goes into operation in July, 1898, the spooling of thread here, it is claimed, must stop.

One hears complaints, too, from whitewear goods men, etc., who find duties on raw materials increased, and protection on the made article either left at the old figure or reduced. This was evidently never meant, and was, in fact, the very thing the Government promised would not be done. That it has taken place argues a certain amount of haste in the framing of the schedules, and we assume that where glaring inequalities are pointed out, these will be removed.

The most vital feature in the whole measure is probably the minimum tariff. It is beginning to be felt that when the full preference to Great Britain—one-fourth of present rates—comes into force in 1898, the result will mean a pretty sharp lowering of the import duties for a country hitherto protectionist. The Montreal Gazette has been figuring out what the duty will be on many lines now coming largely from England, and makes the rates on these as follows:

THE DUTIES ON BRITISH GOODS NEXT YEAR.

Cotton batting, yarn, etc.	18¾ per cent.
Cotton fabrics, white	18¾ per cent.
Cotton fabrics, colored	26¼ per cent.
Linen napkins, table cloths, etc.	22½ per cent.
Jeans, sateens, etc.	22½ per cent.
Collars and cuffs.	26¼ per cent.
Shirts and waists.	26¼ per cent.
Linen or jute bags.	15 per cent.
Socks and stockings.	26¼ per cent.
Knitted goods.	26¼ per cent.
Yarns, woolen.	22½ per cent.
Woolen cloths and clothing.	26¼ per cent.
Gloves and mitts.	26¼ per cent.
Hats and caps and bonnets.	22½ per cent.
Braces and suspenders.	26¼ per cent.

It is also contended that the diversion of trade from the States to England in such lines as cottons, silks, iron and many others is certain under a system which gives the preference in duties to British products. THE REVIEW'S opinion is that every merchant should consider the new tariff entirely as it affects the general prosperity of the country. Let us not worry ourselves to keep in line with one party or the other. This is purely a business matter. The result cannot be foreseen immediately. It will take some months, anyway, before one can tell how the industries of the country will stand the new conditions. Meantime, merchants have to go on doing business, and as no immediate break in prices is probable, the retailers' position is not very difficult.

	Old.	New.		Old.	New.
Absintho	\$2.25 per Imp. gal.	£2.40 Imp. gal.	Articles for the use of Governor-General ..	Free	Same
Acetate of lime	20 p c	.....	Articles imported by and for the use of the Dominion Government or any of the Departments thereof, or by or for the Senate or House of Commons.....	Free	Same
Acetate and nitrate of lead, not ground....	Free	Same	Articles for personal use or Consuls-General, who are natives or citizens of the country they represent, and who are not engaged in any other business or profession	Free	Same
Acid, acetic and pyroligneous, n. e. s., and vinegar, of any strength, not exceeding a strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of	2c. and 15c. per gal.	Same	Articles ex-warehoused for ship's stores ..	Free	Same
Acid, acetic and pyroligneous of any strength, when imported by dyers, calico printers or manufacturers of acetates or colors, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colors, in their own factories	25 p c	Same	Asbestos in any form other than crude, and all manufactures thereof.....	25 p c	Same
Acid, muriatic and nitric, and all mixed acids Acid, oxalic and boric.....	20 p c	Same	Ashes, pot and pearl, in packages of not less than 25 lbs. weight.....	Free	Same
Acid, phosphate.....	2c. per lb.	25 p c	Asparagus.....	25 p c	Same
Acid, sulphuric.....	4-10c. per lb.	25 p c	Asphalt or asphaltum, and bone pitch, crude only	Free	Same
Acids used for medical, chemical or manufacturing purposes, not specially provided for in this Act	Free	Same	Awnings and tents	25 p c	Same
Aconite root	Free	Same	Axle grease	10 p c	Same
Acorns as nuts	2c. per lb.	Same	Babbit metal.....	2c. per lb.	Same
Advertising bills, stickers and folders.....	15c. lb. & 25 p c	35 p c	Bacon and hams, shoulders and sides	35 p c	Same
Advertising pamphlets, pictures and pictorial show cards, illus. advertising periodicals, illus. price lists, advertising calendars, advertising almanacs, tailors and mantle-makers' fashion plates	6c. per lb. and 20 p c	35 p c	Bagatelle tables or boards, with cues and balls	Free	Same
Agaric	Free	Same	Baggage, travelers'	20 p c	Same
Alabaster, spar, terra cotta or composition ornaments	35 p c	Same	Bags, cotton, seamless.....	32 1/2 p c	.....
Alc, beer and porter, in bottles (6 q. or 12p. to Imp. gal.)	24c. Imp. gal.	Same	Do. made up by the use of the needle	30 p c	Same
Alc, beer and porter, in casks, or otherwise than bottles.....	16c. Imp. gal.	Same	Bags, carpet bags	6c. lb. & 20 p c	35 p c
Albumenized and other papers chemically prepared for photographers' use.....	30 p c	Same	Bags, paper seed bags, illustrated	25 p c	Same
Albums, insides of paper.....	Free	Same	Bags, jute or hemp.....	20 p c	Same
Albums or books of views, without reading matter	6c. per lb. and 20 p c	35 p c	Baking powders.....	6c. per lb.	Same
Ale, ginger	20 p c	Same	Bamboos, manufactured.....	Free	Same
Alkanet root, crude, crushed or ground.....	Free	Same	Bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or sticks for umbrellas, parasols or sunshades	Free	Same
Almonds, shelled	5c. per lb.	Same	Barilla	Free	Same
Do. not shelled.....	3c. per lb.	Same	Bark, oak and tanners'.....	Free	Same
Almond paste as confectionery.....	35 p c	Same	Barley.....	30 p c	Same
Aloes, unground.....	Free	Same	Barometers	25 p c	Same
Alum, in bulk only, ground or unground....	Free	Same	Barrels, Can. manuf., exp. filled and ret'd empty under such reg'ns as the Min. of Cus. shall direct	Free	Same
Alum, burned or calcined.....	20 p c	Same	Barrels cont. petroleum or its products, or any mixt. of which petroleum is a part, when such contents are chargeable with a specific duty.....	20c. each	Same
Aluminum, or aluminum and alumina and chloride of aluminum or chloralum, sulphate of alumina and alum cake.....	Free	Same	Beads and bead ornaments	35 p c	30 p c
Chloralum	Free	Same	Beans	15c. per bush.	Same
Ambergris	Free	Same	Bean, tonquin, vanilla and nux vomica, crude only	Free	Same
Ammonia, sulphate of	Free	Same	Bed comforters, or quilts of cotton white Do. colored	25 p c	35 p c
Anatomical preparations and skeletons or parts thereof	Free	Same	Beef, salted in barrels, the barrel containing the same to be free of duty	2c. per lb.	Same
Anchors	Free	Same	Bees	Free	Same
Animals, living, n.e.s.....	20 p c	Same	Belladonna leaves.....	Free	Same
Animals, for improvement of stock.....	Free	Same	Bells, when imported by and for the use of churches	Free	Same
Animals, live hogs.....	1 1/2c. per lb.	Same	Belts, leather	30 p c	35 p c
Animals, brought into Canada temporarily and for a period not exceeding 3 months, for the purpose of exhibition	Free	Same	Belts, silk.....	30 p c	35 p c
Aniline dyes and coal tar dyes, in bulk or packages of not less than one pound weight, including alizarine and artificial alizarine....	Free	Same	Belts, cotton.....	20 p c	35 p c
Aniline oil, crude	Free	Same	Belting of leather or other material, n.e.s....	30 p c	Same
Aniline salts, and arseniate of.....	Free	Same	Benzoic, n.e.s.....	6c. Imp. gal.	Same
Annato, liquid or solid, and seed.....	Free	Same	Berries for dyeing, or used for composing dyes	Free	Same
Antimony, not ground, pulverized or otherwise manufactured.....	Free	Same	Bicycles, tricycles or velocipedes	30 p c	Same
Antiquities, collections of.....	Free	Same	Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls and cue racks	35 p c	Same
Anvils.....	27 1/2 p c	30 p c	Billiard balls, papier mache, when imported separately	35 p c	Same
Apricots, green.....	20 p c	.....	Billiard balls, bone or ivory, when imported separately	35 p c	Same
Apparatus and philosophical instruments, imported by and for use of colleges, schools, scientific and literary societies, such as are not manufactured in Canada	Free	Same	Billiard balls, celluloid, when imported separately	35 p c	Same
Apparatus for colleges and schools, which are manufactured in Canada, to be rated according to material.....	Free	Same	Birds, skins for taxidermic purposes	Free	Same
Apparel, wearing and other personal and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada	Free	Same	Bird cages.....	35 p c	Same
Apples, including the barrel.....	40c. per bbl.	Same	Biscuits of all kinds, not sweetened.....	25 p c	Same
Apples, dried.....	25 p c	Same	Biscuits, sweetened	27 1/2 p c	Same
Apple trees of all kinds	3c. each	Same	Bismuth, metallic, in its natural state.....	Free	Same
Argols, not refined.....	Free	Same	Bitters (n.e.s.).....	\$2.25 Imp. gal.	\$2.40 Imp. gal.
Artist color boxes, japanned.....	25 p c	Same	Blackening, shoe and shoemakers' ink, shoe, harness and leather dressing, and harness-soap	25 p c	Same
Arms, including muskets, rifles and other firearms, n.e.s.....	20 p c	30 p c	Black lead, plumbago manufacture.....	25 p c	Same
Army and navy and Canadian military arms, clothing, musical instruments for bands, military stores and munition of war.....	Free	Same	Black book muslin.....	30 p c	35 p c
Arrowroot.....	20 p c	.....	Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s. the weight of the package to be included in the weight for duty.....	2c. per lb.	Same
Artificial flowers	25 p c	Same	Bladders.....	20 p c	Same
Arsenic	Free	Same	Blanketing and lapping, and discs or mills for engraving copper rollers imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only	Free	Same
Arseniate of aniline.....	Free	Same	Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar.....	Free	Same
			Blueing, laundry, of all kinds.....	25 p c	Same
			Blue vitriol	Free	Same

	Old.	New.		Old.	New.
Bolting cloth, not made up	Free	Same	Brick, fire brick, not to include stove linings	Free	20 p c
Bone dust and ash for manufacture of phosphate and fertilizers	Free	Same	Brimstone, crude or in roll or flour	Free	Same
Bone dust, unmanufactured	Free	Same	Brim moulds, for gold beaters	Free	Same
Bone black	Free	Same	British gum, dextrine, sizing, cream and enamelled sizing	10 p c	Same
Bones, crude, not manufactured, burnt, calcined, ground or steamed	Free	Same	Bristles	Free	Same
Bones, burnt, calcined	20 p c	free	Britannia metal in pigs and bars	Free	Same
Bone, manufactures of, fancy	35 p c	Same	manufactures of, if not plated	25 p c	Same
Bone, manufactures of, n.e.s.	20 p c	Same	manufactures of, if plated	30 p c	Same
Bone pitch, crude only	20 p c	Same	Bromine	Free	Same
Bone, cuttlefish	Free	Same	Brooms	20 p c	Same
Bonnets, n.e.s.	30 p c	Same	Brushes	25 p c	Same
Booklets, printed on paper, etc.	6c. per lb.	35 p c	Broom corn	Free	Same
Book covers, illustrated paper	6c. lb. & 20 p c	35 p c	Bronze or Dutch metal	30 p c	Same
Books, n.e.s., printed in two languages, one of which is English or French	6c. per lb.	20 p c	Bronze skins, tanned or dressed (glove leather)	10 p c	Same
Books, printed in any of the languages or dialects of any of the Indian tribes of the Dominion	Free	Same	Bronze statuettes	35 p c	Same
Books, printed periodicals and pamphlets, n.e.s., not being foreign reprints of British copyright works, nor blank account books, nor books to be written or drawn upon, nor Bibles, prayer books, psalm and hymn books	6c. per lb.	20 p c	Buckwheat meal or flour	10c. per bushel	Same
Books, Bibles, prayer books, psalm books and hymn books	Free	Same	Buchu leaves	Free	Same
Books, imported for the use of schools for the deaf and dumb, and blind, and embossed for the blind	Free	Same	Buckles, tin, for suspenders	35 p c	Same
Books, not being printed or reprinted in Canada, which are included and used as text books in the curriculum of any university or incorporated college in Canada for the use of students thereof	Free	Same	Buckram, for the manufacture of hat and bonnet shapes	Free	Same
Books, British copyright works, reprint of	6c. lb. & 12 1/4 p c	Prohibited	Bulldozers' hardware	2 1/2 p c	Same
Books, printed by any Government or by any scientific association and supplied gratuitously, not for trade	Free	Same	Bulbs, flower	Free	Same
Books, specially imported for use of public free libraries, not more than two copies of one book; and books which shall have been manufactured more than twelve years, bound or unbound	Free	Same	Bullion, gold and silver, in bars, blocks or ingots and bullion fringe	Free	Same
Books, blank books, account books, copy books, or books to be drawn or written upon	35 p c	Same	Burr stones, in blocks, rough unmanufactured, not bound up or prepared for binding into mill stones	Free	Same
Bookbinders' cloth	Free	Same	Burgundy pitch	Free	Same
Bookbinders' tools and implements, including ruling machines	10 p c	Same	Butchers' steels	35 p c	30 p c
Boots and shoes, leather or rubber	25 p c	Same	Butter	4c. per pound	Same
Boots and shoes, rubber, with tops or uppers of cloth, etc.	30 p c	25 p c	Butter triers	35 p c	Same
Boot and shoe counters, made from leather board	20 p c	25 p c	Butterine, or other substitute for butter, importation prohibited	8c. per gross, and 20	35 p c
Boot and shoe dressing	25 p c	Same	Buttons of vegetable ivory, pearl or horn	4c. per gross, and 20 p c	35 p c
Boot, shoe and stay laces, of any material	30 p c	Same	Buttons of hoof, rubber, vulcanite or composition	20 p c	35 p c
Botanical specimens	Free	Same	Buttons, pantaloons, and all other, n.e.s.	Free	Same
Borax, ground or unground, in bulk of not less than twenty-five lbs. only	Free	Same	Buttons, shoe, papier mache	Free	Same
Boxwood rules	25 p c	Same	Cabinet of Coins, collection of medals and other antiquities, including collection of postage stamps	Free	Same
Boxes, paper boxes labelled, empty	15c. lb. & 25 p c	Same	Cabinet ware or furniture (wood or iron)	30 p c	Same
Boxes, paper boxes, empty, plain	35 p c	Same	Calcareous tufa	Free	Same
Boxes, cash	25 p c	Same	Calumna root	Free	Same
Boxes and writing desks, fancy and ornamental	35 p c	Same	Camwood and Sumac, and extract of, for dyeing or tanning	Free	Same
Braces or suspenders, and parts thereof	35 p c	Same	Candle peel, lemon, orange and citron	3c. lb. and 35	35 p c
Braids of all kinds	30 p c	35 p c	Candles, tallow	25 p c	Same
Bran, mill feed	20 p c	Same	Candles, paraffine wax	4c. per lb.	30 p c
Brass, drawn, plain and fancy tubing not bent or otherwise manufactured in lengths not less than six feet	Free	Same	Candles and tapers, all others, including sperm	25 p c	Same
Brass, old, scrap, and in sheets or plates	Free	Same	Candle wick and lamp wicks	25 p c	Same
Brass bars and bolts, drawn, plain and fancy tubing	Free	Same	Cane or rattan, split or otherwise manufactured	17 1/2	15 p c
Brass cups, being rough blanks, for the manufacture of brass and paper shells and cartridges for use in their own factories	Free	Same	Canton flannel, white	25 p c	Same
Brass wire	10 p c	20 p c	Canton flannel, printed or dyed	30 p c	35 p c
Brass, ribs of iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrellas, etc., imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, etc., only	Free	Same	Canvas for manuf. of floor oil cloth, not less than 45 in. wide, and not pressed nor calendered	Free	Same
Brass pumps	30 p c	Same	Canvas, "jute," when imported by manufacturers of floor oil cloth, for use in their factories	Free	Same
Brass, twisted brass and copper wire, when imported by manufacturers of boots and shoes for use in their factories	Free	Same	Canvas of flax or hemp and sail twine, to be used for boat and ship sails	5 p c	Same
Brass, in strips, for printers' rules, not finished	Free	Same	Caoutchouc, unmanufactured	Free	Same
Brass and copper nails, rivets and burrs	30 p c	Same	Caplins, unfinished leghorn hats	Free	Same
Brass tubing, cased	30 p c	Same	Caps, hats and bonnets, n.e.s.	30 p c	Same
Brass, manufactures of, n.e.s.	30 p c	Same	Caps, percussion, for guns, rifles and pistols	30 p c	Same
Breadstuffs, grain and flour, and meal of all kinds, when damaged by water in transit, upon the appraised value	20 p c	Same	Caps, percussion copper for blasting	3 p c	Same
Brick, hollow and porous	20 p c	Same	Capsules for bottles, to be rated according to material		
Brick, building	20 p c	Same	Carbons	\$2.50 per 1,000	35 p c
Brick, bath brick	20 p c	Same	Cardboard	35 p c	Same
			Cards, show cards	6c. lb. and 20	35 p c
			Cards, for playing	6cts. per pack	Same
			Carpet bags, trunks, and valises	30 p c	Same
			Carpet, treble ingrain, three-ply and two-ply	5c. per square yd and 25 p c	35 p c
			Carpet, composed wholly of wool		
			Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpac goat, or other like animal	3c. per square yd. and 25 p c	35 p c
			Carpets, Brussels, tapestry, Dutch, venetian and damask; carpet mats and rugs of all kinds, n.e.s.; and printed felts and druggets and other carpets and squares n.o.p.	30 p c	35 p c
			Carpets, Smyrna mats and rugs	30 p c	35 p c
			Carpeting, matting and mats of hemp, cocoa, jute and stair pads	25 p c	Same
			Cartridges, for guns, rifles and pistols, and cartridge cases	30 p c	Same
			Carriages, buggies and pleasure carts, and similar vehicles, n.e.s., costing not more than \$50	\$5 ea. & 25 p c	35 p c
			Costing more than \$50	35 p c	Same

	Old.	New.		Old.	New.
Farm and freight wagons, carts, drays and similar vehicles.....	25 p c	Same	Cochineal	Free	Same
Carriages, children's carriages of all kinds...	35 p c	Same	Cocoa mats and matting.....	25 p c	Same
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.			Cocoanuts, imported from place of growth by vessel direct to a Canadian port.....	50c. per 100	Same
Carriage hardware.....	32 1/2 p c	30 p c	Cocoanuts, not imported direct.....	\$1 per 100	Same
Carriages of travellers, and carriages laden with merchandise, and not to include circus troupes or hawkers.....	Free	Same	Cocoa paste and chocolate paste, cocoas and cocoa butter.....	4c. per lb.	Same
Cash boxes.....	25 p c	Same	Cocoa shells and nibs, chocolate and other preparations of cocoa.....	20 p c	Same
Casts, as models for the use of schools of design	Free	Same	Cocoanut, desiccated, sweetened or not.....	5c. per lb.	Same
Catgut strings, or gut cord for musical instruments.....	Free	Same	Cocoa beans, not roasted, crushed or ground	Free	Same
Catgut or whiplgut, unmanufactured.....	Free	Same	Coffee, green, n.e.s.....	10 p c	Same
Caustic soda.....	Free	Same	Coffee, green, imported direct from the country of growth and production, or purchased in bond in any country where coffee is subject to Customs duty.....	Free	Same
Cases, for jewels, watches, silver and plated ware, cutlery, and other like articles of any material.....	5 cents each and 30 p c	30 p c	Coffee, roasted or ground, when not imported direct from the country of growth and production	2c. per lb. and 10 p c	Same
Celluloid, xylonite, or xyolite, in sheets, lumps, balls, or blocks, in rough	Free	Same	Coffee, roasted or ground, and all imitations of and substitutes for, n.e.s.....	2c. per lb.	Same
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manf.....	10 p c	Same	Coffee, extract of, or substitutes for, of all kinds	3c. per lb.	Same
Celluloid balls and cylinders, coated with tin-foil, or not, but not finished or further manufactured	10 p c	Same	Coffee and milk.....	30 p c	Same
Celluloid collars.....	24 doz. & 25 p c	35 p c	Coffee mills or roasters.....	27 1/2 p c	25 p c
Do. cuffs.....	4c pair & 25 p c	35 p c	Coffins and caskets, of any materials.....	25 p c	Same
Cement, hydraulic or water lime, ground, Portland or Roman, including barrels.....	40c. per barrel	12 1/2c. 100 lbs.	Coins, silver coins from the U. S.....	25 p c	Same
Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground.....	Free	Same	Coins, gold and silver, except U. S. silver coins	Free	Same
Chalk, manufactured.....	20 p c	.....	Coir and coir yarn.....	Free	Same
Chamomile flowers.....	Free	Same	Collars of linen, cotton, celluloid, xylonite, or xyolite	25c. per doz. and 25 p c	35 p c
Chamomile flowers, powdered.....	20 p c	Same	Collars, lace collars	30 p c	35 p c
Chamomils skins	17 1/2 p c	Same	Collodion	20c. per Im. gal. and 20 p c	.....
Charts, admiralty	Free	Same	Cologne water, alcoholic perfumes, and perfumed spirits, bay rum, and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each.....	50 p c	Same
Do. other.....	20 p c	Same	When in bottles, flasks, or other packages weighing more than 4 oz. each....	\$2.25 per gal. and 40 p c	\$2.40 per gal. and 40 p c
Charcoal	20 p c	Same	Combs, dress and toilet, all kinds.....	35 p c	Same
Cheese.....	3c. per lb.	Same	Combs, curry combs, as saddlers' hardware..	32 1/2 p c	30 p c
Cheese cloths, white	25 p c	Same	Commercial blank forms.....	35 p c	Same
Do. colored	30 p c	35 p c	Communlon plate imported by and for use in churches.....	Free	Same
Cheques, pro. notes and drafts, printed	35 p c	Same	Composition metal for the manufacture of filled gold watch-cases.....	10 p c	.....
Cherry trees.....	3c. each	Same	Compasses for ships.....	Free	Same
Chewing gum, if sweetened	1/2 c lb. & 35 p c	35 p c	Composition nails, spikes and sheathing nails	15 p c	Same
Do. not sweetened.....	20 p c	.....	Composition fuel, in blocks.....	20 p c	Same
Chicory, raw or green	3c. per lb.	Same	Concentrated lye.....	20 p c	Same
Do. dried, roasted or ground.....	4c. per lb.	Same	Condensed coffee.....	30 p c	Same
China clay, natural or ground.....	Free	Same	Condensed milk.....	3 1/2 c. p c	Same
Chloralum or chloride of alum.....	Free	Same	Confectionery and sugar candy.....	1/2 c lb. & 35 p c	35 p c
China and porcelain ware	30 p c	Same	Copper, old and scrap in pigs, bars, rods, bolts, over six feet in length, ingots and sheathing not planished or coated, and copper seamless drawn tubing.....	Free	Same
Chloride of barium.....	20 p c	Same	Copper wire	15 p c	30 p c
Chloride of lime.....	Free	Same	Do. twisted, for manufacture of boots and shoes.....	Free	Same
Chronometer clocks, as clocks	25 p c	Same	Copper rollers, for use in calico printing, when imported by calico printers for use in their factory in the printing of calico and for no other purpose, such rollers not being manufactured in Canada.....	Free	Same
Do. watches.....	25 p c	Same	Copper, in sheets	Free	.....
Chronometers and compasses for ships.....	Free	Same	Do. bath, finished.....	30 p c	.....
Chromos, chromotypes, oleographs and other cards, pictures or artistic works of similar kinds, produced by any process other than hand painting or drawing whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other materials, n.e.s.....	6c. per lb. and 20 p c	35 p c	Do. all manufactures of, n.e.s.....	30 p c	.....
Church vestments.....	20 p c	Same	Do. precipitate of, crude.....	Free	.....
Churns, brooms, palls, tubs, pounders and rolling pins	20 p c	Same	Coppers, sulphate of iron.....	Free	.....
Cider, not clarified or refined.....	5c. Im. gal.	Same	Copy books.....	35 p c	.....
Do. clarified or refined	10c. Im. gal.	Same	Copying presses.....	30 p c	.....
Cigars and cigarettes	2a lb. & 25 p c	\$3 lb. and 25 p c	Cords and tassels of silk or any other material	30 p c	.....
Cinchona bark.....	Free	Same	Cordage, cotton, of all kinds.....	25 p c	.....
" powdered.....	20 p c	Same	Do. n.e.s.....	1 1/2 c lb & 10 p c	.....
Cinnabar	Free	Same	Cordials (see spirituous liquors).....	.....	.....
Citrons, rinds of, in brine.....	Free	Same	Corduroy, white, 25 per cent. colored.....	30 p c	.....
Citric acid.....	Free	Same	Corn, Indian.....	7 1/2c. per bush.	free
Clays	Free	Same	Cornmeal	40c. per bbl.	25c. per bbl.
Cliff stone, unmanufactured	Free	Same	Corks and manufactures of cork-wood or cork-bark	20 p c	Same
Do. manufactured	30 p c	Same	Cork-wood or bark, unmanufactured.....	Free	Same
Clocks and clock cases of all kinds	25 p c	Same	Corkscrews and cork drawers.....	27 1/2 p c	.....
Clock springs and clock movements other than for tower clocks, complete or in parts.....	25 p c	Same	Cornice poles.....	30 p c	Same
Clothes wringers	25c. each and 20 p c	35 p c	Corsets.....	32 1/2 p c	35 p c
Clothing, cotton, silk and linen.....	32 1/2 p c	35 p c	Do. clasps, spoon clasps or busks, blanks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back, bone or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils.....	5c. lb. & 20 p c	.....
Do. ready-made, and wearing apparel of every description, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.o.p	5c. per lb. and 30 p c	35 p c	Cottolene, sub. for lard.....	2c. per lb.	Same
Clothing, donations of for charitable purposes	Free	Same	Cotton, raw.....	Free	Same
Clothing, imported by and for use of army and navy, or for Canadian militia. Dutiable according to material. Duty refunded upon reference to Department.	Free	Same	Do. covered wire.....	30 p c	25 p c
Coal, and coal dust, anthracite.....	Free	Same	Do. seed in bulk.....	10 p c	Same
Coal, bituminous, per ton of 2,000 lbs.....	60 p c	Same	Do. bed quilts, white.....	25 p c	35 p c
Coal dust and slack, bituminous.....	20 p c	Same	Do. quilts with woven colored border....	30 p c	35 p c
Coke.....	Free	Same			
Coal tar and coal pitch.....	Free	Same			
Cobalt, ore of.....	Free	Same			

	Old.	New.		Old.	New.
Cotton belting.....	20 p c	Same	Dried roots, n.e.s.....	Free	Same
Do. and jute tapestry.....	30 p c	35 p c	Dried vegetables.....	25 p c	Same
Do. and linen damasks.....	25 p c	30 p c	Druggets, dyed cotton.....	30 p c	35 p c
Do. grey or unbleached, fabrics.....	23 1/2 p c	25 p c	Drugs, in a crude state, used in dyeing or tanning.....	Free	Same
Do. fabrics, white or bleached, n.e.s.....	25 p c	Same	Dryer's Japan.....	200 gal & 20 p c	Same
Do. fabrics, printed, dyed, or colored.....	30 p c	35 p c	Dualin, dynamite, giant powder and nitro.....	4c. per lb.	3c. per lb.
Do. linen and silk clothing, corsets and other articles made from cotton fabrics.....	32 1/2 p c	35 p c	Duck, for belting and hose, when imported by manufacturers of rubber goods for use in their factories.....	Free	Same
Do. handkerchiefs, printed or plain.....	30 p c	35 p c	Dutch metal or bronze.....	25 p c	Same
Do. or linen shirts, costing more than \$3 per dozen.....	25 p. c. & sp. d.	35 p c	Dye wood, ground logwood and fustic.....	Free	Same
Do. shirts, n.e.s.....	35 p c	Same	Dyes, patent prepared.....	Free	Same
Do. undershirts and drawers knitted.....	35 p c	Same	Dyes, aniline and coal tar dyes, in bulk or packages of not less than 1 lb. weight, including alizarine and artificial alizarine.....	Free	Same
Do. covered flat steel, cut to lengths, with brass on ends.....	5c. lb. & 20 p c	Same	Dyes, aniline, n.e.s., less than 1 lb.....	20 p c	Same
Do. warps and cotton yarns, dyed or undyed, n.e.s.....	25 p c	Same	Dye, jet black.....	Free	Same
Do. yarns, number forty and finer.....	Free	Same	Dyeing or tanning articles in a crude state, used in dyeing or tanning, n.e.s.....	Free	Same
Do. lamp wicks.....	25 p c	Same	Earth closets.....	30 p c	Same
Do. or linen collars.....	24c. per doz. and 25 p c	35 p c	Earthenware tiles.....	35 p c	Same
Do. parasols and umbrellas.....	35 p c	Same	Earthenware drain tiles, not glazed.....	20 p c	Same
Do. prunella.....	Free	Same	Earthenware and stoneware demijohns or jugs, churns and crocks, per gal. holding capacity.....	3c. per gal.	Same
Do. pillow cases.....	32 1/2 p c	35 p c	Earthenware and stoneware, brown or col'd, and Rockingham ware, white granite or iron stoneware and C.C. ware, decorated, printed or sponged, and all earthenware n.e.s.....	30 p c	Same
Do. seamless bags.....	20 p c	Same	Eggs.....	3c. per doz.	Same
Do. sewing thread, in hanks, black, bleached, or unbleached, three and six cord.....	12 1/2 p c	15 p c	Elastic rubber thread.....	Free	Same
Do. sewing thread, and crochet cotton on spools or in balls.....	25 p c	Same	Electric and galvanic batteries.....	25 p c	Same
Do. thread, all other, n.e.s.....	25 p c	Same	Electric light apparatus, parts of, when imported separately.....	25 p c	Same
Do. twine.....	25 p c	Same	Electro-plated ware, wholly or in part electro or gilt.....	30 p c	Same
Do. towels and shawls.....	25 p c	30 p c	Electrotypes, stereotypes and celluloids of books, and bases and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	Free	Same
Do. velveteens, cotton velvets and cotton plush.....	30 p c	35 p c	Electrotypes, stereotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s.; and matrices or copper shells of the same.....	2c. per sq. in.	Same
Do. fire hose, lined with rubber.....	32 1/2 p c	35 p c	Electrotypes, stereotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid.....	3/4c. per sq. in.	Same
Do. wedding, batting, batts dyed or not.....	22 1/2 p c	25 p c	Matrices or copper shells of the same.....	2c. per sq. in.	Same
Do. warps and cotton yarns, dyed or undyed, n.e.s.....	25 p c	Same	Embalming boards.....	30 p c	Same
Do. jeans and coutilles, for corset and dress stay makers, for use in their factories.....	25 p c	Same	Embossed paper, extra heavy, for cracked and damaged walls.....	35 p c	Same
Do. manuf. of, n.e.s. (see cotton fabrics.)	Free	Same	Embroideries, n.e.s.....	30 p c	35 p c
Do. waste and cotton wool.....	Free	Same	Emery in bulk, crushed or ground.....	Free	Same
Do. seed cake.....	Free	Same	Emery and sand paper.....	20 p c	Same
Cow hair, unmanufactured.....	Free	Same	Emery wheels.....	25 p c	Same
Do. manufactured, n.e.s.....	20 p c	Same	Enamelled iron hollow ware.....	35 p c	30 p c
Cracked corn and wheat.....	20 p c	Same	Engines, locomotives.....	35 p c	Same
Cranberries, plums and quinces.....	25 p c	Same	Engines, fire.....	35 p c	Same
Crapes, black.....	20 p c	Same	Engines, fire, chemical.....	35 p c	Same
Crocus, composition.....	25 p c	Same	Engines, steam, of ships or other vessels built in any foreign country, etc.....	25 p c	Same
Crocks, earthenware, per gal. holding capacity.....	3c.	30 p c	Engines, all others, and boilers, n.e.s.....	27 1/2 p c	25 p c
Crop end of steel rails for the manuf. of steel.....	\$4 per ton	.....	Engravings and prints.....	20 p c	.....
Crowbars.....	30 p c	.....	Entomology, specimens of.....	Free	Same
Cream of tartar, in crystals.....	Free	Same	Envelopes, paper, of all kinds.....	35 p c	Same
Do. other, n.e.s.....	20 p c	Same	Ergot.....	Free	Same
Crucibles of plumbago.....	Free	Same	Esparto, or Spanish grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise manufactured.....	Free	Same
Do. earthenware.....	30 p c	Same	Essences or extracts, mixed with spirits.....	\$2.25 per 1m. gal. and 30 p c	\$2.40 and 30 p c
Cucumbers.....	25 p c	Same	Essential oils.....	10 p c	Same
Cuffs, of paper.....	35 p c	.....	Ether, sulphuric.....	5c. per lb.	25 p c
Cuffs of linen, cotton, celluloid, xylonite or xylolite.....	4c. pr. & 25 p c	35 p c	Excelsior, for upholsterers use.....	25 p c	.....
Cultivators and parts thereof.....	20 p c	Same	Extract of logwood, fustic, oak, and of oak bark.....	Free	Same
Cups or other prizes won in bona fide competitions.....	Free	Same	Extract of malt, for medicinal purposes, n.e.s.....	25 p c	Same
Curry cards and combs.....	32 1/2 p c	30 p c	Extract of fluid beef, not medicated.....	25 p c	Same
Curry powders.....	25 p c	Same	Eyelets of brass.....	Free	Same
Curling stones of granite.....	Free	Same	Eyeglasses, finished.....	30 p c	Same
Curtains, trimmed or untrimmed.....	30 p c	35 p c	Eyeglasses, unfinished, and parts of.....	20 p c	Same
Cutlery—knives wholly or in part plated.....	35 p c	30 p c	Fancy grasses, dried, but not colored nor otherwise manufactured.....	Free	Same
Do. not elsewhere specified.....	25 p c	30 p c	Fancy workboxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper; dolls and toys of all kinds, including sewing machines, when not more than \$2 in value; and toy whips, ornaments of alabaster, spar, amber, terra cotta or composition statuettes and bead ornaments, n.e.s.....	35 p c	Same
Cut flowers.....	20 p c	Same	Fans, to be rated according to material.....	1 1/2c. per lb.	Same
Damask of cotton, or linen.....	25 p c	30 p c	Farina.....	20 p c	Same
Decalcomanie, or transfer pictures.....	6c. lb. & 20 p c	30 p c	Feathers, undressed.....	20 p c	Same
Deer (glove leather) tanned or dressed, colored or not colored.....	10 p c	Same	Feathers, n.e.s.....	30 p c	Same
Deer hair.....	Free	Same			
Degras.....	20 p c	Same			
Degras and oleo-stearine, when imported by manufacturers of leather for use in the manufacture of leather in their factories.....	Free	Same			
Dental instruments of all kinds.....	15 p c	Same			
Diamonds, set.....	25 p c	Same			
Diamonds, unset, dust or bort, and black diamonds for borers.....	Free	Same			
Diamond drills for prospecting for minerals, not to include motive power.....	Free	Same			
Dice, ivory or bone, fancy.....	35 p c	Same			
Dogs.....	20 p c	Same			
Doors, for safes and vaults, of iron or steel.....	30 p c	Same			
Door knob tops.....	32 1/2 p c	30 p c			
Dragon's blood.....	Free	Same			
Drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles.....	35 p c	Same			
Draughts and chessmen of ivory or bone, fancy.....	35 p c	Same			
Drawing paper, mounted.....	30 p c	Same			
Drawings, n.e.s.....	20 p c	Same			
Dried flowers.....	20 p c	Same			

	Old.	New.	Old.	New.
Feather beds, bolsters and pillows.....	30 p c	same		
Felt, pressed, of all kinds, not filled or covered by or with any woven fabrics.....	17 3/4 p c	20 p c	20 p c	25 p c
Felt, adhesive, for sheathing vessels.....	Free	same	Free	same
Felt, printed as carpets.....	30 p c	.....	35 p c	30 p c
Felt, roofing, tarred or coated.....	25 p c	.....	Free	same
Felt, roofing, not tarred.....	25 p c	.....	1/4c. per lb.	same
Felt cloth, n.e.s.....	5c. lb. & 25 p c	.....	1 1/2c. per lb.	same
Ferro-manganese and ferro-silicon.....	5 p c	same	50c. per bbl.	same
Fertilizers, artificial and mineral.....	10 p c	same	75c. per bbl.	same
Fibre, Mexican, Tampico or Istle.....	Free	same	25 p c	25 p c
Fibreware, indurated fibreware, vulcanized fibreware and all articles of like material... ..	25 p c	same	27 1/2 p c	25 p c
Fibre, vegetable, for manufacturing purposes	Free	same	35 p c	same
Fibrilla.....	Free	same	30 p c	.....
Filberts.....	2c. per lb.	same	Free	same
Files and rasps.....	35 p c	30 p c	30 p c	.....
Fillets of cotton and rubber not exceeding 7 inches wide, for manufac. of card clothing..	Free	same	Free	.....
Firearms.....	20 p c	30 p c	10 p c	same
Fire bricks, for use exclusively in processes of manufactures, not to include stove linings..	Free	same	Free	same
Fire clay gas logs.....	20 p c	same	Free	same
Fire clay gas retorts.....	20 p c	same	20 p c	same
Fire clay retorts, crucibles.....	30 p c	same	20 p c	same
Fire clay retorts, crucibles.....	Free	same	Free	same
Fire works.....	25 p c	same	20 p c	same
Fire hose, of cotton or linen, lined with rubber, or of rubber.....	32 p c	35 p c	Free	.....
Fire dogs, iron.....	27 1/2	25 p c	30 p c	35 p c
Fish, and the products thereof, from Newfoundland.....	Free	.....	20 p c	same
Fish skins and fish offal.....	Free	same	30 p c	same
Fish, —Mackerel, fresh.....	1c. per lb.	same	20 p c	same
Fish, —Mackerel, pickled or salted.....	1/4c. per lb.	same	25 p c	same
Salmon, pickled or salted.....	1c. per lb.	1/4c. per lb.	1c. per lb.	same
Salmon, fresh.....	Free	same	25 p c	same
All other fish, pickled or salted, in bbls..	1c. per lb.	same	1c. per lb.	same
Foreign caught fish, Imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, n.e.s.....	50c. 100 lbs.	same	25 p c	same
Smoked and boneless fish.....	1c. per lb.	same	1c. per lb.	same
Anchovies and sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and 3 1/2 in. deep.....	5c. per box	same	2c. per lb.	same
In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1 3/4 deep....	2 1/4c. half box	same	2c. per quart	same
In quarter boxes, measuring not more than 4 1/4 in. long, 2 1/4 wide and 1 1/4 deep	2c. per quart	same	30 p c	same
Imported in any other form.....	30 p c	same	30 p c	same
Fish preserved in oil, except anchovies and sardines.....	30 p c	same	30 p c	same
Salmon and all other fish prepared or preserved, including oysters, n.e.s.....	25 p c	same	30 p c	same
Oysters, shelled, in bulk.....	10c. per gal.	same	30 p c	same
Oysters, canned, in cans not over one pint	5c. per can, including cans	same	30 p c	same
Oysters in cans over one pint and not over one quart.....	5c. per can, including cans	same	5 p c	same
Oysters in cans exceeding one quart.....	5c. for each qt. or fraction of a qt. of the capacity, including cans, 5c. qt.	same	25 p c	same
Oysters in the shell.....	25 p c	.....	Free	same
Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.....	Free	same	25 p c	same
Packages containing oysters or other fish not otherwise provided for.....	25 p c	same	Free	same
Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s.....	20 p c	same	25 p c	same
Cans or packages made of tin or other material, containing fish of any kind... ..	.....	.....	Free	same
Not exceeding one quart in contents.	1 1/4c. on each can or pkg., and when exceeding one qt. an additional duty of 1 1/4c. for each additional quart or fractional part thereof.	.....	25 p c	.....
Fish hooks, nets, seines, lines and twines, not to include sporting fishing tackle or hooks with flies, or trolling spoons, or threads or twines commonly used for sewing or manufacturing purposes.....	Free	same	25 p c	.....
Fish hooks, n.e.s.....	27 1/2 p c	.....	30 p c	same
Fish nets, seines.....	30 p c	same	30 p c	same
Fishing rods.....	30 p c	same	30 p c	same
Fishing hooks, with flies.....	30 p c	same	30 p c	same
Flagstones, sawn or otherwise dressed.....	30 p c	25 p c	30 p c	same
Flannels, of every description, n.e.s. (wool).	5c. lb. and 25	35 p c	Free	same
Flax, fibre.....	Free	same	Free	same
Flax, tow of.....	Free	same	Free	same
Flax seed.....	Free	same	Free	same
Flax sail twine.....	5 p c	same	Free	same
Flax, manufactures of, n.e.s.....	20 p c	.....	25 p c	.....
Flint, flints and ground flint stones.....	Free	.....	Free	same
Floor earthenware tiles.....	35 p c	.....	35 p c	30 p c
Florist stock, viz., palms, orchids, azaleas, caeti and flower bulbs of all kinds.....	Free	.....	Free	same
Flour, buckwheat or meal.....	1/4c. per lb.	.....	1/4c. per lb.	same
Flour of corn.....	50c. per bbl.	.....	50c. per bbl.	same
Flour of rye.....	75c. per bbl.	.....	75c. per bbl.	60c. per bbl.
Flour of wheat.....	25 p c	.....	25 p c	same
Flour of rice or sago.....	27 1/2 p c	.....	27 1/2 p c	25 p c
Fluting machine, iron.....	35 p c	.....	35 p c	same
Fly paper.....	30 p c	.....	30 p c	.....
Fog signals, detonating.....	10 p c	.....	Free	same
Folding machines.....	Free	.....	30 p c	.....
Folia digitalis.....	30 p c	.....	Free	.....
Food, milk, and all similar prep.....	Free	.....	Free	.....
Foot grease, refuse of cotton seed, but not when treated with alkalis.....	Free	.....	Free	.....
Forks, table cast iron, not handled nor ground, or otherwise further manufactured.....	10 p c	.....	10 p c	same
Fossils.....	Free	.....	Free	same
Fowls, domestic, pure bred, also homing or messenger pigeons, pheasants and quails for improvement of stock.....	Free	.....	Free	same
Fowls, other.....	20 p c	.....	20 p c	same
Frames, clasps and fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in diameter, when imported by the manufacturers of same in their factories....	20 p c	.....	20 p c	.....
Fringes.....	30 p c	.....	30 p c	35 p c
Fruit syrups, lime juice, and fruit juices, n.o.p.	30 p c	.....	30 p c	same
Fruits, dried, desiccated, or evaporated apples, dates, figs, and other dried, etc., fruits, n.e.s.	25 p c	.....	25 p c	same
Fruits, dried, raisins, currants and prunes....	1c. per lb.	.....	1c. per lb.	same
Fruits, bananas, plantains, pineapples, pomegranates, guavas, mangoes, shaddocks; wild blueberries, strawberries and raspberries..	Free	.....	Free	same
Fruits, green, grapes.....	2c. per lb.	.....	2c. per lb.	same
Fruits, green, blackberries, gooseberries, raspberries, strawberries, cherries, and currants. The weight of the package to be included in the weight per duty, n.e.s.....	2c. lb.	.....	2c. lb.	same
Fruits in air-tight cans or other packages. The weight of the cans or packages to be included in the weight for duty.....	2 1/4c. per lb.	.....	2 1/4c. per lb.	same
Fruits preserved in brandy and other spirits..	Free	.....	2c. per lb.	same
Fuller's earth.....	Free	.....	Free	same
Fuller's earth, prepared.....	30 p c	.....	30 p c	25 p c
Furniture, of wood, iron or any other material, for house, cabinet or office, fin. or in parts, including hair and spring and other mattresses, bolsters and pillows.....	30 p c	.....	30 p c	same
Fur skins, of all kinds, not dressed in any manner.....	Free	.....	Free	same
Fur skins, wholly or partially dressed.....	15 p c	.....	15 p c	same
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur.....	25 p c	.....	25 p c	30 p c
Galvanized Nails and Spikes, wrought and pressed.....	30 p c	.....	30 p c	same
Galvanized sheet iron, number 17 gauge and thinner.....	5 p c	.....	5 p c	same
Galvanic batteries.....	25 p c	.....	25 p c	same
Game.....	Free	.....	Free	same
Gannister.....	Free	.....	Free	same
Gas and coal oil, or kerosene fixtures, or parts thereof.....	27 1/2 p c	.....	27 1/2 p c	30 p c
Gas coke.....	Free	.....	Free	.....
Gas meters.....	35 p c	.....	35 p c	same
Gas, for dentists and others.....	20 p c	.....	20 p c	same
Gelatine.....	25 p c	.....	25 p c	same
Gentian and ginseng root.....	Free	.....	Free	same
German spirits of nitrous ether (sweet nitre),	\$2.25 imp. gal. and 30 p c	.....	\$2.25 imp. gal. and 30 p c	\$2.40 and 30 p c
German and nickel silver, manufactures of, not plated.....	25 p c	.....	25 p c	same
German and nickel silver, plated, n.e.s.....	30 p c	.....	30 p c	same
German silver, and silver in sheets.....	Free	.....	Free	same
Giant powder, dualin, dynamite and other explosives.....	4c. per lb.	.....	4c. per lb.	3c. per lb.
Gilling twine, imported for the use of the fisheries.....	Free	.....	Free	same
Gilling twines, linen thread.....	20 p c	.....	20 p c	same
Gilt ware, of all kinds, except jewellery.....	30 p c	.....	30 p c	same
Gin. See spirituous liquors.....	.....	.....	.....	.....
Ginger, preserved.....	30 p c	.....	30 p c	same
Glacier, window decorations.....	6c. per lb. and 20 p c	.....	6c. per lb. and 20 p c	.....
Glass, crystal and decorated table-ware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware.....	20 p c	.....	20 p c	same
Glass, ornamented, figured and enamelled colored glass; painted and vitrified glass; figured, enamelled and obscured white glass, and rough rolled plate glass.....	25 p c	.....	25 p c	30 p c
Glass stained windows.....	30 p c	.....	30 p c	same
Glass, carbony and demijohns, empty or filled bottles and decanters, flasks and phials....	30 p c	.....	30 p c	same
Glass, flasks and phials; telegraph and lighting rod insulators, jars and glass balls, and cut, pressed or moulded tableware.....	30 p c	.....	30 p c	same

	Old.	New.		Old.	New.
Glass, lamp, gas and electric light shades, lamps and lamp chimneys, side lights and head lights, globes for lanterns, lamps, gas and electric lights, n.e.s.	30 p c	same	Hammers, other, n.e.s.	35 p c	same
Glass bulbs for electric lights	10 p c	same	Hammocks and lawn tennis twine and other like articles manufactured of twine, n.e.s.	30 p c	same
Glass, common and colorless window glass; and plain colored, stained, tinted or muffled glass in sheets	20 p c	same	Hams, salted, dried or smoked	2c. per lb.	same
Glass, imitation porcelain shades, and colored glass shades, not figured, painted, enamelled or engraved	30 p c	same	Harness and saddlery of every description, and parts of same	30 p c	.....
Glass and emery paper	20 p c	same	Hatchets, n.e.s.	35 p c	30 p c
Glass, plate, not colored, in panes of not over 12 square feet each	4c. per sq. ft.	30 p c	Hat boxes	30 p c	30 p c
And when bevelled	2c. sq. ft. add'l	35 p c	Hat covers of rubber	25 p c	same
Glass, German looking glass, unsilvered	17½ p c	20 p c	Hats, caps and bonnets, n.e.s.	30 p c	same
Glass, plate, not colored, in panes of over 12 and not over 30 square feet	6c. per sq. ft.	30 p c	Hatters' bands, bindings, tips and sides; linings, both tips and sides; hat sweats; when imported by hat manufacturers for use in their factories in the manufacture of hats	Free	same
When bevelled	2c. sq. ft. add'l	35 p c	Hatters' plush, of silk or cotton, and furs not on the skin	Free	same
Glass, plate, in panes over 30 and under 70 square feet	8c. per sq. ft.	30 p c	Hay	\$2 per ton	same
When bevelled	2c. sq. ft. add'l	35 p c	Hemlock bark	Free	same
Glass, plate in panes over 70 sq. ft.	9c. per sq. ft.	30 p c	Hemp paper, made on four-cylinder machines and calendered to between .006 and .008 in. thickness, for manufacture of shot shells, primers for the manufacture of shot shells and cartridge and felt board, sized and hydraulic pressed and covered with paper or uncovered for the manufacture of gun wads, when such articles are imported by the manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories; provided always that the said articles when imported shall be entered only at such port or ports as may be named by the Controller of Customs, and at no other place	Free	same
Glass, silvered	27½ p c	30 p c	Hemp, undressed	Free	same
Glass, silvered, bevelled	32½ p c	30 p c	Hemp, manufactures of, n.e.s.	20 p c	25 p c
Glass, all other, and manufactures of, n.o.p., including bent plate glass	20 p c	same	Hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished	Free	same
Glaziers' hacking and putty knives	35 p c	30 p c	Hides, raw, whether dried, salted or pickled	Free	same
Gloves and mitts of all kinds	35 p c	same	Hob nails	30 p c	35 p c
Glue, sheet, broken sheet and ground	25 p c	.....	Holes	35 p c	25 p c
Glue, liquid	25 p c	.....	Holly	20 p c	same
Glucose and glucose syrup	1½c. per lb.	¾c. lb.	Hominy, in barrels	40c. per barrel	same
Glycerine	20 p c	same	Honey, in the comb or otherwise, and adulterations and imitations thereof	3c. per lb.	same
Goat hair, unmanufactured	Free	same	Hoofs, horns and horn tips	Free	same
Gold beaters' moulds and skins	Free	same	Hoop skirts and similar goods, n.e.s.	2½ p c	25 p c
Gold laces, gold and silver cloth or thread	30 p c	.....	Hops	6c. per lb.	same
Gold and silver bullion, in bars, blocks or ingots, and bullion fringe	Free	same	Hop extract and hop roots	20 p c	.....
Gold and silver ware, plated, n.e.s.	30 p c	same	Horns, in the rough	Free	same
Gold medals	25 p c	30 p c	Horn strips	Free	same
Gold and silver leaf, and Dutch or schlag metal leaf	25 p c	25 p c	Horse clothing, shaped, n.o.p.	5c. lb. & 30 p c	30 p c
Gold and silver, manufactures of, n.e.s.	25 p c	30 p c	Horse clothing of jute, shaped or otherwise manufactured	30 p c	same
Gongs for doors, as bells	25 p c	same	Horses, n.e.s.	20 p c	same
Gooseberry bushes	20 p c	same	Hosiery, of silk	35 p c	same
Grafting stock (see seedling stock)	Free	same	House furnishing hardware, rated according to material	.....	.....
Grape vines	20 p c	same	Hubs, rough hewn or sawn only	Free	same
Grain of all kinds when damaged by water in transitu (on appraised value)	20 p c	same	Hymn books	Free	same
Granite ware, enamelled iron ware	35 p c	same	Hydrants, valves and watergates (iron)	27½ p c	25 p c
Grass, manilla and sea grass	Free	same	Ice	Free	same
Grass, manufactures of, n.e.s.	20 p c	same	Ice boxes	30 p c	same
Gravels	Free	same	Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or li' nite, costing more than 30c. per gal.	25 p c	same
Grease, rough, the refuse of animal fat, when imported by the manufacturers of soap for use in their own factory only	Free	same	Incense	20 p c	same
Grease, axle	25 p c	same	Indian corn of the varieties known as "Southern White Dent Corn," or horse tooth ensilage corn, and "Western Yellow Dent Corn," or horse tooth ensilage corn, when imported to be sown for soiling and ensilage only	Free	same
Grease, foot, refuse of cotton seed after oil is pressed out	Free	same	Indian corn	7½c. per bush.	free
Grease, other, n.e.s.	20 p c	same	Indian corn meal	40c. per bbl.	25c. per bbl.
Grindstones, not mounted, and not less than twelve inches in diameter	\$1.75 per ton	20 p c	Indian corn and corn meal, when damaged by water in transitu on appraised value	20 p c	.....
Grindstone fixtures	27½ p c	.....	India rubber boots and shoes with tops or uppers of cloth or of material other than rubber	30 p c	25 p c
Guanos, and other animal and vegetable manures	Free	same	India rubber boots and shoes and other manufactures of India rubber, n.e.s.	25 p c	same
Gums, amber, Arabic, Australian, Elemc, Copal, Damar, Kaurie, Mastic, Sandarac, Senegal, and shellac; and white shellac in gum or flake, for manufacturing purposes; and gum Tragacanth, gum Gedda and gum Barbary	Free	same	India rubber clothing, or clothing made waterproof with India rubber, n.e.s.	35 p c	same
Gum, British, Dextrine, sizing, cream and enamel sizing	10 p c	same	India rubber hose, belting, packing, mats and matting, and cotton and linen hose, lined with rubber	32½ p c	35 p c
Gum, sappato and chicle, crude	Free	same	India rubber, unmanufactured	free	same
Gum, opium, powdered	\$1.35 per lb.	same	India rubber, cr' je and hard rubber in sheets, but not further manufactured, and re-covered rubber and rubber substitute	free	same
Gum, opium, prepared for smoking	\$5 per lb.	same	Indigo	free	same
Gum, opium (drug)	\$1 per lb.	same	Indigo auxiliary or zinc dust	free	same
Gums, assafœtida, camphor and others, n.e.s.	20 p c	same	Indigo paste and extract of	free	same
Gunpowder, gun, rifle, sporting, cannon and musket, canister	3c. per lb.	same	Infants' food, all kinds	30 p c	.....
Gunpowder, blasting and mining	2c. per lb.	same	Ink, for writing	20 p c	same
Guns, rifles and muskets	20 p c	30 p c	Ink, for printing	20 p c	.....
Gut and worm gut, manufactured or unmanufactured, for whip and other cord	Free	same	Inkstands, n.e.s.	30 p c	same
Gutta percha clothing, or clothing made waterproof with gutta percha	35 p c	same	Insect powder, n.e.s.	20 p c	same
Gutta percha, crude	Free	same	Iodine, crude	free	same
Gutta percha, manufactures of	25 p c	same	Iodine, resublimed	20 p c	same
Gypsum, crude (sulphate of lime)	Free	same			
Hair, cleaned or uncleaned, but not curled or otherwise manufactured	Free	same			
Hair, curled	20 p c	same			
Hair cloth of all kinds	30 p c	same			
Hair mattresses	30 p c	.....		
Hair, plasterers' and manufactures of, n.e.s.	20 p c	same			
Hair oils, pomatums and pastes, and all other perfumed preparations used for the hair, mouth and skin	30 p c	same			
Hair pins	30 p c	same			
Hammers, blacksmith hammers	35 p c	30 p c			

	Old.	New.		Old.	New.
Iris, orris root.....	free	same	facturers of mower and reaper knives for the manufacture of such knives in their own factories.....	free	same
Isinglass.....	25 p c	same	Wrought scrap iron and scrap steel, being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends of steel rails, \$3 per ton, and on and after the 1st day of January 1895.....	\$4 per ton	\$1.50 per ton
Iron sand or globules and dry putty, for polishing granite.....	20 p c	same	Iron or steel, being pieces, punchings or clippings of boiler plate or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not, and crops from iron or steel mills having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only.....	\$4 per ton	\$1.50 per ton
Iron borings.....	free	same	Engines, locomotive.....	35 p c	same
Iron liquor, solution of acetate of iron for dyeing and calico printing.....	free	same	Engines, steam engines, boilers and machinery, composed wholly or in part of iron or steel, n.e.s.....	27½ p c	25 p c
Iron, oxide of, dry.....	25 p c	same	Fencing, buckthorn and strip, iron or steel.....	¾ c. per lb.	25 p c
Iron and steel and manufactures of:—			Ferro manganese, ferro silicon, speigel..	5 p c	same
Adzes.....	35 p c	30 p c	Files and rasps.....	35 p c	30 p c
Anchors.....	free	same	Files, steel, for the manufacture of, when imported by file manufacturers for use in their factories.....	free	same
Angles, rolled iron or steel angles, channels, structural shapes and special sections, weighing less than 35 lbs. per lineal yard.....	35 p c, but not less than \$10 ton	\$7 per ton	Fish plates, railway fish plates and tie plates.....	\$10 per ton	\$8 per ton
Angles, rolled iron or steel angles, channels and special sections, weighing not less than 35 lbs. per lineal yard, and rolled iron or steel beams, joists, girders, column sections, trough sections and other building or bridge structural sections, weighing not less than 25 lbs. per lineal yard, and rolled iron or steel bridge plate not less than ¾ of an inch thick, nor less than 15 inches wide, and flat eye bar blanks, not punched or drilled.....	12½ p c	15 p c	Forgings of iron and steel, of whatever shape, or in whatever stage of manufacture, n.e.s., 35 per cent, but not less than.....	\$15 per ton	30 p c
Angles for iron or composite ships or ves'ls	free	same	Forks, table, cast iron, not handled or ground or otherwise further manufactured.....	10 p c	same
Axes, chopping axes.....	35 p c	25 p c	Furniture of any material.....	30 p c	.....
Axes of all kinds, adzes, hatchets and hammers, n.e.s.....	35 p c	25 p c	Garden rakes, hay knives, scythes, lawn mowers, rakes, n.e.s., pronged forks of all kinds and hoes.....	35 p c	25 p c
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles.....	\$20 per ton, but not less than 35 p c	same	Hinges, T and strap, and hinge blanks..	1c. per lb. and 20 p c	30 p c
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel, n.e.s.....	1c. lb. & 20 p c	30 p c	Hollowware, of cast or wrought iron, n.e.s. Hollowware, enamelled.....	27½ p c	30 p c
Balances.....	30 p c	same	Horseshoes and horseshoe nails.....	30 p c	same
Bars, crowbars.....	30 p c	same	Hoop iron, not exceeding ¾ of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets.....	free	same
Bar iron, rolled or hammered, comp. rounds, squares and bars and shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than No. 16 gauge, whether in coils, bundles, rods or bars, n.e.s.....	\$10 per ton	\$7 per ton	Iron or steel sheets, hoops, bands and strips, n.e.s., other iron or steel of all widths, sheet iron, common or black, smoothed, polished, coated or galvanized, and Canada plates, No. 17 gauge and thinner.....	5 p c	same
Barbed wire and other wire for fencing... Steel rails, weighing not less than 45 lbs. per lineal yard, for use in railway tracks; but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways	¾ c. per lb.	15 p c till Jan. 1, '98, then free	Iron or steel hoops, bands and strips, 8 inches and less in width, No. 18 gauge and thicker.....	\$10 per ton	15 p c when more than 4c. per lb.
Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods for passengers.....	free	same	Iron or steel plates or sheets, sheared or unshaped, and skelp iron or steel sheared or rolled in grooves, and iron or steel of all widths thicker than No. 17 gauge, n.e.s.....	\$10 per ton	\$7 per ton
Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers.....	30 p c	same	Iron or steel ingots, cogged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars, but more advanced than pig iron, except castings..	\$5 per ton	\$4 per ton
Bowls for cream separators (steel).....	7½ p c	5 p c	Iron or steel beams, sheets, plates, angles and knees, for iron or composite ships or vessels.....	free	same
Bolts with or without threads or nuts, and bolt blanks.....	1c. lb. & 20 p c	35 p c	Iron masts for ships, or parts of.....	free	same
Bridges, iron and structural iron works ..	30 p c, but not less than 1c. lb.	30 p c	Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, less than ¾ of an inch in diameter.....	1c. per lb. and 25 p c	35 p c
Bridge plate not less than ¾ of an inch thick, nor less than 15 inches wide.....	12½ p c	15 p c	Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt and hinge blanks, n.e.s., and T and strap hinges.....	1c. per lb. and 20 p c	30 p c
Canada plates.....	5 p c	same	Iron, all articles rated as iron or manufacture of iron shall be chargeable with the same rate of duty, if made of steel, or of steel and iron combined, unless otherwise provided for.....		
Cast iron vessels, plates, stove plates and irons, sad irons, hatters' irons, tailors' irons.....	27½ p c	25 p c	Knife blades or knife blanks in the rough, for use by electro-platers.....	10 p c	same
Castings, other, n.e.s., iron.....	25 p c	same	Knives, reapers' and mowers' knives....	20 p c	25 p c
Chain traces, iron.....	30 p c	.....	Locks.....	32½ p c	30 p c
Chains, iron or steel, 5-16 of an inch in diameter.....	5 p c	same	Locomotive and car wheel tires of steel, in the rough.....	free	same
Chains, other, n.e.s.....	27½ p c	.....	Manufactured articles of iron, brass or steel which at the time of their importation are of a class or kind not manufactured in Canada, imported for use in the construction or equipment of ships or vessels.....	free	same
Clock springs.....	25 p c	.....		
Clock springs and corset steels, to be flat wire of steel of No. 16 gauge or thinner, to be used in the manufacture of dressed stays, crinoline and corset wire; steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their factories.....	free	same			
Crowbars.....	30 p c	same			
Crucible cast steel wire.....	free	same			
Crucible sheet steel, 21 to 16 gauge, 2½ to 18 in. wide, when imported by manu-					

	Old.	New.		Old.	New.
Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured	27 1/4 p c	30 p c	Sheets, crucible sheets, steel, 11 to 16 gauge, 2 1/2 to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories	free	same
Mattocks	35 p c	30 p c	Shoes, horse, mule and ox shoes	30 p c	same
Nails and spikes, wrought and pressed, galvanized or not, horseshoe nails, and all other wrought iron or steel nails, n.e.s., and horse, mule or ox shoes	30 p c	same	Shovels and spades, shovel and spade blanks, and iron or steel cut to shape for same	50c. per doz. and 25 p c	85 p c
Nails, cut nails and spikes of iron or steel, including railroad spikes	1/2 c. per lb.	30 p c	Skates	10c. per pair	35 p c
Nail rods, Swedish rolled iron, under 1/2 inch in diameter, for the manufacture of horse shoe nails and Swedish rolled iron rods, under 1/2 inch in diameter and of not less than 1 1/2 c. per lb. in value	15 p c	same	Skates, steel for, valued at 2 1/2 c. per lb. and over	free	same
Nails, composition, spikes and sheathing nails	15 p c	same	Sledges	30 p c	.....
Name plates, enamelled	35 p c	30 p c	Steels, table and butchers' steels	35 p c	30 p c
Needles, steel, viz., cylinder needles, hand frame needles and latch needles	30 p c	same	Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, imported by manufacturers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories	free	same
Needles, steel, n.o.p.	30 p c	same	Steel for the manufacture of hammers, augers, and auger bits, when imported by the manufacturers of such articles for use in their own factories only	free	same
Other steel, n.e.s.	27 1/2 p c	30 p c	Steel, Nos. 24 and 17 gauge, in sheets 63 inches long and from 18 inches to 32 inches wide for the manufacture of tubular bow sockets, when imported by the manufacturers for their own factories only	free	same
Picks, mattocks, grub-hoes, adzes, hatchets, and eyes or poles for same, and tools of all descriptions, n.e.s.	35 p c	30 p c	Steel, manufactures of, or parts of iron and parts steel, n.e.s.	27 1/2 p c	30 p c
Pig iron, iron kettledge and scrap iron	\$4 per ton	\$2.50 per ton	Stoves	27 1/2 p c	25 p c
Pipes, cast iron, \$10 per ton, but not less than	35 p c	\$9 per ton	Stove plates	27 1/2 p c	25 p c
Planing mills, and parts of, in any stage of manufacture	30 p c	25 p c	Swords	27 1/2 p c	30 p c
Plates, scraper plates	27 1/2 p c	.....	Wedges	30 p c	same
Plates, engraved on steel	20 p c	.....	Iron and manufactures of, or part iron and part steel, n.e.s.	27 1/2 p c	30 p c
Plates, steel plates less than 30 in. wide and not less than 1/4 of an inch thick	12 1/2 p c	.....	Strips specially imported for the manufacture of buckthorn and plain strip fencing for use in their factories	free	same
Plates, cast-iron plates, and stove plates, and irons, sad irons, hatters' irons and tailors' irons	27 1/2 p c	25 p c	Tacks, cut, brads or sprigs, not exceeding 16 ounces to the thousand	1 1/2 c. per 1,000	35 p c
Plate, Canada plate	5 p c	same	Tacks, shoe, 1/2 to 4 oz. to the thousand	1c. per 1,000	35 p c
Plates, saw plates, cut to shape only, not otherwise manufactured	free	same	Tacks, cut, brads or sprigs, exceeding 16 oz. to the thousand	1 1/2 c. per lb.	35 p c
Plough plate, mould boards and land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than 1/2 c. a pound	5 p c	same	Track tools, wedges, crow bars and sledges	30 p c	30 p c
Portable steam engines, threshers, separators, horse power, portable saw mills and planing mills, and parts of	30 p c	25 p c	Traps	27 1/2 p c	30 p c
Puddled bars	\$5 per ton	\$4 per ton	Tubing, wrought iron, over 2 inches in diameter	15 p c	same
Pumps of all kinds and wind mills	30 p c	25 p c	Tubing, of lap-welded iron, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries	20 p c	.....
Railway bars and rails, iron or steel, for railways and tramways. (See steel rails)	.....	.....	Tubes not welded nor more than 1 1/2-inch in diameter of rolled steel	15 p c	same
Rivets, iron or steel, bolts with or without threads, or nut or bolt blanks. (See wrought iron or steel nuts, etc.)	.....	.....	Tubes or pipes, either wrought iron or steel	5-10c. & 30 p c	30 p c
Rods of steel, rolled, under half an inch in diameter, or under half an inch square, imported by knob or lock manufacturers, or cutlers, for use exclusively in such manufacture in their own factories	free	same	Washers, n.e.s.	1c. lb. & 20 p c	25 p c
Rolled iron tubes, not welded, under 1 1/2 in. in diameter; angle iron, 9 and 10 gauge, not over 1 1/2 in. wide; iron tubing, lacquered or brass covered, not over 1 1/2 in. diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads, to be used for these purposes only, in their own factories, until such time as any of the said articles are manufactured in Canada	free	same	Provided that on all iron and steel bars, rods, strips or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said materials.		
Rope, raw hide, as belting, being so used.	30 p c	same	And provided, further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.		
Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel	30 p c	same	Ivory knives and folders and fancy manufactures	35 p c	30 p c
Saws of all kinds	32 1/2 p c	30 p c	Ivory and ivory nuts, unmanufactured and veneers, sawn only	free	same
Scrap iron and scrap steel, old, and only fit to be remanufactured, being part of or recovered from any vessel wrecked in water subject to the jurisdiction of Canada	free	same	Ivory veneer, other	20 p c	.....
Screws, commonly called wood screws—2 inches or over in length	3c. per lb.	35 p c	Ivory, manufactures of, n.e.s.	20 p c	same
1 inch and less than 2 inches in length	6c. per lb.	35 p c	Ivory vaccine points	free	same
Less than 1 inch, 8c. per lb., provided that the duty shall not be less than	35 p c	35 p c	Jack screws of every description, n.e.s.	35 p c	same
Screws, iron, steel, brass, or other metals, n.e.s.	30 p c	35 p c	Jalap root	free	same
Seythes	35 p c	25 p c	Jams, jellies and preserves	3 1/2 c. per lb.	same
Sheet iron, common or black, No. 17 gauge and thinner	5 p c	same	Japanese and stamped tinware, etc.	25 p c	same
Sheet iron signs, not framed	25 p c	30 p c	Jerseys, ladies	5c. lb. and 30 p c	35 p c
Sheet iron. (See iron or steel sheets, etc.)	.....	.....	Jewellery and manufactures of gold and silver	25 p c	30 p c
Sheet iron, for iron or composite ships	free	same	Jews' harps	35 p c	.....
			Junk, old	free	same
			Lute and lute huts	free	same
			Lute, carpeting or matting and mats	25 p c	same
			Lute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished	free	same
			Lute, colored fabrics, part cotton, yarns or other material	30 p c	25 p c
			Lute, manufactures of, n.e.s.	60 p c	25 p c

	Old.	New.		Old.	New.
Jute yarn, flax or hemp, plain dyed or colored, when imported by manufacturers of carpets, rugs, mats, jute webbing or cloth, and twines, for use in their own factories.....	free	same	mitted free under similar circumstances into the U.S., under regulations to be prescribed by the Controller of Customs	free	same
Kainite, or German potash salts for fertilizers	free	same	Locust beans and locust bean meal.....	free	same
Kelp	free	same	Logwood, fustic, oak and oak bark, extracts of	20 p c	same
Kerosene and coal oil fixtures or parts thereof	27 1/2 p c	30 p c	Logwood, compound extracts of.....	free	same
Knives, oyster knives.....	35 p c	30 p c	Logs and round unmanufactured timber, n.e.s.	25 p c	same
Knitting machines	27 1/2 p c	25 p c	Mace and nutmegs.....	25 p c	same
Knitting needles and machine needles and needles of all kinds.....	30 p c	same	Macaroni and vermicelli.....	25 p c	25 p c
Kryolite or cryolite	free	same	Machines, dating	27 1/2 p c	25 p c
Labels, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders, whether lithographed or printed.....	15c. per lb. and 25 p c	35 p c	Machinery, n.e.s.....	free	same
Lac-dye, crude, seed, button, stick and shell.	free	same	Machinery, mining and smelting, imported prior to the 16th day of May, 1896, which is at the time of its importation of a class or kind not manufactured in Canada.....	free	same
Laces, boot, shoe and stay	30 p c	same	Madder and munjeet, or Indian madder, ground and prepared, and all extracts of ..	free	same
Laces, braids, fringes, embroideries, cords, tassels, and bracelets, elastic, round or flat, including garter elastic, braids, chains or cords of hair; lace collars and all similar goods, lace nets and nettings of cotton, silk, linen or other materials, table cloths and curtains, when made up, trimmed or untrimmed, and belts of all kinds.....	30 p c	35 p c	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s.....	25 p c	25 p c
Lamb and sheepskins, tanned, dressed, waxed or glazed.....	17 1/2 p c	same	Magnesia.....	20 p c	same
Lamp reflectors.....	30 p c	same	Magnesia fluid	50 p c	same
Lamp shades, made of paper.....	35 p c	same	Malt, upon entry for warehouse, subject to Excise regulations.....	15c. per bush.	same
Lamp wicks.....	25 p c	same	Malt, extract of (non-alcoholic), for medical purposes, n.e.s.....	25 p c	same
Lamp springs.....	10 p c	same	Manganese, oxide of	free	same
Lamp black and ivory black.....	free	same	Mangles	27 1/2 p c	25 p c
Lap robes, rubber.....	35 p c	same	Manilla hoods	20 p c	same
Lard and lard compound, and similar substances, cottolene and animal stearine of all kinds, n.e.s.....	2c. per lb. 20 p c	same	Mantels, slate.....	30 p c	same
Lard oil	20 p c	same	Manures, guano and other manures	free	same
Lastings, mohair cloth or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively	free	same	Manuscripts and insurance maps.....	free	same
Lava, unmanufactured	free	same	Maps, charts, for the use of schools for the blind, and globes, geographical, topographical and astronomical, n.e.s.....	free	same
Lava, manufactures of, fancy	35 p c	same	Marble blocks from the quarry, in the rough..	free	same
Lead bars, blocks and sheets.....	60c. 100 lbs. 25 p c	25 p c	Maple sugar	20 p c	same
Lead, old scrap and pig.....	40c. 100 lbs. 25 p c	25 p c	Marble blocks and slabs, sawn on more than two sides	20 p c	same
Lead pipe and shot	4-10c. lb. and 25 p c	35 p c	Marble slabs, sawn on not more than two sides	10 p c	35 p c
Lead, nitrate and acetate of, not ground ..	25 p c	same	Marble, finished, and all manufs. of, n.e.s....	30 p c	same
Lead pencils of all kinds, in wood or otherwise	25 p c	same	Matchless, wax or wood	25 p c	same
Lead, manufactures of, n.e.s.....	30 p c	same	Mattresses, hair, spring and other	30 p c	same
Leather, upper, including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf, dressed, waxed or glazed...	17 1/2 p c	same	Matting, cocon	25 p c	same
Leather and skins, n.o.p., tanned, belting leather and sole leather.....	15 p c	same	Meats, fresh, n.e.s.....	3c. per lb.	same
Leather belting or other material, n.e.s.....	20 p c	same	Meats, canned, and canned poultry and game and soups	25 p c	same
Leather board and leatheroid, and boot and shoe counters made therefrom	20 p c	same	Meats, extract of fluid beef not medicated....	25 p c	same
Leathers, glove, when imported by glove manufacturers for use in their factories in the manufacture of gloves, viz. lamb, kid, buck, deer, antelope and water-hog, tanned or dressed, colored or uncolored.....	10 p c	same	Meats, n.e.s.....	25c. per lb.	same
Leather, morocco skins, tanned, but not further manufactured.....	15 p c	same	When in barrel, the barrel to be free.	27 1/2 p c	25 p c
Leather, patent, japanned or enamelled, and morocco leather.....	22 1/2 p c	25 p c	Meat stuffers	30 p c	same
Leather, sole, tanned, but rough or undressed	10 p c	same	Meats, poultry and game, n.o.p.....	35 p c	same
Leeches	free	same	Meats, mutton and lamb, fresh.....	25 p c	30 p c
Lentils, fresh	25 p c	same	Medals, gold or silver	25 p c	same
Lime juice and fruit juices containing not more than twenty-five per cent. of proof spirits	60c. per gal. 52 per gal.	same	Medals, German or nickel silver	30 p c	same
When more than 25 per cent.....	20 p c	same	Medals, brass, bronze or plated	30 p c	same
Lime juice and other fruit juices, n.o.p.....	20 p c	same	Medicines, patent, proprietary, viz: All tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, n.o.p., all liquids, 50 per cent.; provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopoeia and French Codex as official.	25 p c	25 and 35 p c
Lime juice, crude only	20 p c	same	Medicines, patent, all other, n.e.s.....	25 p c	same
Lime	20 p c	same	All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.		
Lime, chloride of.....	free	30 p c	Meerschauum, crude or raw.....	free	same
Linen, damask	25 p c	same	Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Controller of Customs	free	same
Linen canvas, when to be used for boats and ships' sails	25 p c	same	Mercury or quicksilver	free	same
Licorice paste	20 p c	same	Metal composition, n.e.s.....	20 p c	same
Licorice root, not ground	free	same	Metal, yellow metal in bars, bolts, and for sheathing.....	free	same
Licorice, stick or roll	20 p c	same	Mica.....	20 p c	same
Litharge.....	free	same	Microscopes	25 p c	same
Lithographic presses	10 p c	same	Milk food and other similar preparations.....	30 p c	same
Lithographic stones, not engraved	20 p c	same	Milk, condensed	3 1/2c. per lb	same
Litmus and all lichens, prepared and not prepared	free	same	Coffee, condensed, with milk.....	30 p c	same
Lobsters, preserved.....	25 p c	same	Mill board, not straw board	10 p c	same
Lobsters, alive	20 p c	same	Mineral waters, natural, not in bottles	free	same
Locks, other, n.e.s	3 1/2 p c	30 p c	Mineral waters, n.e.s.....	20 p c	same
Locomotives and railway passenger, baggage and freight cars, being the property of railway companies in the U. S. running upon any line of road crossing the frontier so long as Canadian locomotives and cars are ad-			Mineral and bituminous substances, n.e.s....	30 p c	same
			Mineralogy specimens.....	free	same
			Models (original) of inventions and other improvements in the arts; but no article or articles shall be deemed a model which can be fitted for use.....	free	same

	Old.	New.		Old.	New.
Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, when imported in the original packages from the district where produced in the country where the cane was grown, and which has not been subjected to any process of treating or mixture after leaving the country from which originally shipped..	free	same	Oil, olive, for manufacturing purposes	free	same
(a) Testing by polariscopes, 40° or over, a specific duty of 1 3/4 c. per gal		same	Oil, olive, prepared for salad purposes	30 p c	20 p c
(b) When testing less than 40°, and not less than 35°, a specific duty of 1 3/4 c. per gal., and in addition thereto 1 c. per gal. for each degree or fraction of a degree less than 40°		same	Oil, sesame seed	20 p c	same
The packages (when of wood) in which imported to be exempt from duty.			Oil, tallow	20 p c	same
Molasses gates	27 1/2 p c		Oil, all other, n.e.s.	20 p c	same
Molasses and syrups of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor	3 c. per lb.		Oil cake and meal, cotton seed cake and meal, palm nut cake and meal	free	same
Moss, Iceland and other mosses, and seaweed and seagrass, crude or in their natural state, or cleaned only	free	same	Oil cloths and silk India rubbered, stocked or coated with rubber, n.o.p.	27 1/2 p c	30 p c
Moss, other, n.e.s.	30 p c	same	Oil cloth, table and shelf, enameled floor, cork matting or carpet and linoleum	30 p c, but not less than 4 c. per sq. yd.	30 p c
Mouldings of wood, plain	30 p c	25 p c	Oiled paper	35 p c	
Mouldings of wood, gilded, or otherwise further manuf. than plain	25 p c	30 p c	Oleo-stearine and degreas, when imported by manufacturers of leather for use in the manufacture of leather in their factories	free	same
Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, rapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse rakes	30 p c	same	Oplum, crude	\$1 per lb.	same
Muslin, plant bed muslin, white cotton	25 p c	same	The outward ball or covering	free	same
Muslin, printed, bound or in sheets	10 c. per lb.	25 p c	Oplum, prepared for smoking	\$5 per lb.	same
Musical instruments, n.o.p.	25 p c	30 p c	Oplum, powdered	\$1.35 per lb.	same
Musk, in pods or in grains	free	same	Optical instruments, n.e.s.	25 p c	same
Mustard cake	15 p c	same	Oranges, lemons and limes, in boxes of capacity not exceeding 2 1/2 cubic feet	25 c. per box	same
Mustard, ground	25 p c	same	In half boxes, capacity 1 1/2 cubic feet	13 c. per box.	same
Mustard, French mustard, liquid, as sauce ..	35 p c	same	In cases and all other packages	10 c. per cu. ft. capacity	same
Naphtha, wood naphtha, or wood alcohol ..	\$2.25 1m. gal.	\$2.40 1m. gal.	In bulk	\$1.60 per 1,000	same
Naphtha, n.e.s.	6 c. 1m. gal.	5 c. 1m. gal.	In barrels not exceeding in capacity that of the 106 lb. flour barrels	55 c. per bbl.	same
Needles, knitting	30 p c	same	Ores of metals, of all kinds	free	same
Needles, steel, all other	30 p c	same	Organs, cabinet	30 p c	same
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	25 p c	20 p c	Organs, sets or parts of sets of reeds for cabinet organ	25 p c	same
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound	free	same	Organs, pipe organs	25 p c	30 p c
Newspapers and magazines, if bound	6 c. per lb.		Ornaments of alabaster, spar, amber and terra cotta, or composition	35 p c	same
Nickel	free		Osiers	free	same
Nickel anodes	10 p c	same	Osiers and willow furniture	30 p c	same
Nickel and German silver, manf. of, not plated if plated	25 p c	same	Ottar of roses and oil of roses	free	same
Nitrate of soda or cubic nitre	free	same	Oxide of copper, black and platinum, for use in the manufacture of chlorate	free	same
Nitrate of soda	free	same	Falls, tubs, churns, brooms, washboards, pounders and rolling pins	30 p c	same
Nitrate of lead, not ground	free	same	Paints and colors, ultramarine blue, dry or in pulp, metallic colors viz.: oxides of cobalt, copper and tin, n.e.s.	free	same
Nitro glycerine	4 c. per lb.	3 c. per lb.	Ochres, ochrey earths, raw siennas and colors dry, n.e.s.	20 p c	same
Noils, being the short wool which falls from the combs in worsted factories	free	same	Oxides, dry fillers, fire-proofs, umbers and burnt siennas, n.e.s.	25 p c	same
Numbering machines, not to be classed with printing presses	27 1/2 p c	25 p c	Fire-proof paint, dry	25 p c	same
Nuts, shelled, n.e.s.	5 c. per lb.	same	Paints and colors, rough stuff and fillers, n.e.s.	25 p c	same
Nuts, almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.e.s.	3 c. per lb.	same	Ground in spirits, and all spirit varnishes and lacquers	\$1.12 1/2 gal.	20 c. gal, and 20 p c
Nuts, cocoa	\$1 per 100	same	Paris green, dry	10 p c	same
Nuts, cocoa, when imported direct	50 c. per 100	same	Dry white and red lead, orange mineral and zinc white	5 p c	same
Nuts, all kinds, n.o.p.	2 c. per lb.	same	White lead in pulp, not mixed with oil ..	25 p c	same
Nutgalls	free	same	Painters' metal graining combs	35 p c	same
Oakum	free	same	Painters' pallet knives	35 p c	30 p c
Oak bark	free	same	Paintings in oil or water colors, by artists of well-known merit, or copies of Old Masters by such artists	free	same
Oats	10 c. per bush.	same	Paintings in oil or water colors, production of Canadian artists	free	same
Oat flour	20 p c	same	Paintings, prints, engravings, drawings and building plans, photos and pictures, n.e.s.	20 p c	same
Oatmeal	20 p c	same	Palm leaf, unmanufactured	free	same
Oil, aniline, crude	free	same	Palm leaf, when manufactured, n.e.s.	20 p c	same
Oil, coal, illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 30 c. per gal.	25 p c	same	Paper weights, glass	30 p c	same
Oil, coal and kerosene, distilled, purified or refined, naphtha, petroleum and products of, n.e.s.	6 c. 1m. gal.	5 c. imp. gal.	Paper cutters and printing presses	10 p c	same
Oil, petroleum, crude, fuel and gas oils (other than naphtha, benzine or gasoline, when imported by manufacturers other than refiners) for use in their factories for fuel purposes or for the manufacture of gas	3 c. per gal.	2 1/2 c. per gal.	Paper bags, plain, n.e.s.	25 p c	same
Oil, carbolic or heavy oil	free	same	Paper boxes, with chromos, but without any printed matter	6 c. lb. & 20 p c	
Oil, castor	20 p c	same	Paper boxes, labelled empty	15 c. lb. & 25 p c	
Oil, cod liver	20 p c	same	Paper, drawing, mounted, enameled or parchment	35 p c	same
Oils, coconut and palm, in their natural state	free	same	Paper hangings, all other, and borders, per roll of 8 yds. and under, and proportionately for greater lengths	1 1/2 roll & 25 p c	35 p c
Oil, colza	20 p c	same	Paper, wall, not including borders, printed on plain ungrounded paper, and colored with any material except bronze, gilt or flitter	35 p c	35 p c
Oil, flax seed or linseed, raw or boiled	20 p c	same	Paper files, clips	30 p c	same
Oil, hair, perfumed	30 p c	same	Papier mache, manufactures of	35 p c	same
Oil, lard oil	20 p c	same	Paper of all kinds, n.e.s.	25 p c	same
Oils, lubricating, composed wholly or in part of petroleum, costing less than 25 c. 1m. gal.	6 c. 1m. gal.	5 c. imp. gal.	Paper kites, as toys	35 p c	same
Oils, lubricating, all other	25 p c	same	Paper, ruled, oiled or waxed	35 p c	same
Oils, neatfoot	20 p c	same	Paper, tarred	25 p c	same
			Paper, union collar cloth, in rolls or sheets, not glossed or finished	15 p c	same
			Paper, union cloth, in rolls or sheets, glossed or finished	20 p c	same
			Paper, filter paper, in sheets	25 p c	same
			Paper, fly paper	35 p c	same
			Paper letters, gummed, plain or colored, in bulk	35 p c	same
			Paper letters, gummed, put up in envelopes, with printed descriptions for special advertising purposes, signs or labels	15 c. lb. & 25 p c	35 p c

THE DRY GOODS REVIEW

	Old.	New.		Old.	New.
Paper sacks or bags of all kinds, printed or not	25 p c	same	Pickles, sauces and catsups, including soy	35 p c	same
Paper, waste or clippings	free	same	Pictorial illustrations of insects, etc., which imported by and for the use of colleges and schools, scientific and literary societies	free	same
Paper, pressed, in sheets	35 p c	same	Picture and photographic frames, of any material	30 p c	same
Paper, glazed, plated, marbled, enamelled paper, and card board, similarly finished, n.e.s.	35 p c	same	Picture nails	32 1/2 p c	30 p c
Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers and envelopes and blank books	35 p c	same	Pictures, framed	30 p c	same
Parasols. (See umbrellas)			Pillows and bolsters	30 p c	same
Passover bread for free distribution among the Hebrew community in connection with their religious rites.	free	same	Pins, manufactured from wire of any metal	30 p c	same
Patterns of brass	30 p c	same	Pipe clay, unmanufactured	free	same
Patterns of iron	27 1/2 p c	30 p c	Pitch, Burgundy	free	same
Paving blocks, made from slag of blast furnace	20 p c	same	Pitch, pine, in packages of not less than 1 1/2 gals	free	same
Peaches, n.o.p., the weight of the package to be included in the weight for duty	1c. per lb.	same	Pitch, pine, other	20 p c	same
Peach trees	3c. each	same	Pitch coal, for roofing	free	same
Pears, green fruit	20 p c	same	Pitch, pine, crude only	free	same
Pear trees of all kinds	3c. each	same	Plaits, straw, Tuscan, grass, chip, manilla, cotton and mohair	free	same
Pearl	10c. bush.	same	Planing mills and parts of, in any stage of manufacture	30 p c	25 p c
Pearl, mother of, not manufactured	free	same	Plants, viz.: Fruit, shade, lawn and ornamental trees, shrubs and plants, n.e.s.	20 p c	same
Pearl card cases	35 p c	same	Plaster of Paris or gypsum, ground not calcined	15 p c	same
Pearl collar buttons or studs as jewelry	25 p c	same	Plaster of Paris, calcined or manufactured	40c. per bbl. of 300 lbs.	12 1/2 c. lbs. 100
Pearl, manufactures of, fancy	35 p c	same	Plasters, medicated, all kinds	25 p c	same
Pelts, raw	free	same	Plated ware and gilt ware, of all kinds, whether plated wholly or in part	30 p c	same
Pencils, lead, wood or otherwise	25 p c	same	Platinum and black oxide of copper for the manufacture of chlorate	free	same
Pencils, slate	25 p c	same	Plates, engraved on wood, steel or other metal, and transfers taken from the same	20 p c	same
Penholders, wood	25 p c	same	Playing cards	6c. per pack	same
Pens, steel	27 1/2 p c	30 p c	Plum trees, of all kinds	3c. each	same
Pens, gold	20 p c	same	Plumbago, crude	10 p c	same
Pen racks, iron	27 1/2 p c	25 p c	Plumbago, all manufactures of, n.e.s.	25 p c	same
Perfumery, including toilet preparations (non-alcoholic), viz: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth and skin	30 p c	same	Plush, of cotton	30 p c	35 p c
Perfumed spirits in bottles or flasks not weighing more than 4 oz.	50 p c	same	Plush, silks, other	30 p c	35 p c
Perfumed spirits in bottles, flasks or other packages, weighing more than 4 oz.	\$2.25 1m. gal and 40 p c	\$2.40 gal. and 40 p c	Pocketbooks and purses	30 p c	same
Persis or extract archill and cudb'r.	free	same	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15 p c	same
Petroleum, crude, fuel and gas oils (other than naphtha, benzine or gasoline), when imported by manufacturers (other than refiners), for use in their factories for fuel purposes, or for the manufacture of gas	3c. per gal.	2 1/2 c. gal.	Pomades, all others	30 p c	same
Petroleum. (See Oils.)			Pop corn, in cakes or balls	35 p c	same
Pheasants for improvement of stock	free	same	Porcelain ware, n.e.s.	30 p c	same
Pheasants, other	20 p c	same	Porcelain shades	30 p c	same
Philosophical instruments and apparatus, not manufactured in the Dominion, and when imported by or for the use of universities, colleges and schools and scientific societies	free	same	Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills and parts thereof in any stage of manufacture	30 p c	25 p c
Philosophical, photographic, optical and mathematical instruments and apparatus, n.e.s.	25 p c	same	Potash, muriate and bichromate of, crude	free	same
Phosphorus	free	same	Potash, chlorate of, in crystals or ground only, when imported for manufacturing purposes only	free	same
Phosphor bronze in blocks, bars, sheet and wire	10 p c	same	Potash, German mineral	free	same
Photograph albums	35 p c	same	Potash, red and yellow prussiate of	free	same
Albums, insides of paper	free	same	Potatoes, sweet	10c. bushel	same
Photographers' albumenized paper	30 p c	same	Pork, barrelled in brine (barrels containing same to be free of duty)	2c. per lb.	same
Photographic dry plates	30 p c	same	Potatoes, other	25 p c	15c. bush.
Piano covers, rubber and cotton	27 1/2 p c	same	Poultry and game of all kinds	20 p c	same
Piano stools	30 p c	same	Precious stones, in the rough	free	same
Pianofortes	35 p c	30 p c	Precious stones, also imitations, polished, but not set or otherwise manufactured, n.e.s.	10 p c	same
Pianofortes, parts of	25 p c	same			
Pickers, raw hide, for cotton looms	20 p c	25 p c			

	Old.	New.		Old.	New.
Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters used in printing and bookbinding establishments, and lithographic presses.	10 p c	same	Salt, in bags, barrels, or other packages (packages same duty as if imported empty).	7½c 100 lbs	same
Prunella	free	same	Saltpetre	free	same
Pulp, wood	25 p c	same	Salt cake (sulphate of soda), crude	free	same
Pulp or grasses	free	same	Sand	free	same
Pumice or pumice stone, ground or unground	free	same	Sand, colored	20 p c	same
Pumps, of all kinds	30 p c	same	Sand cloth	20 p c	same
Pumps, steam	30 p c	25 p c	Sand (iron) or globules for polishing granite	free	same
Putty	15 p c	same	Sand, glass, flint and emery paper	20 p c	same
Putty, dry, for polishing granite	free	same	Satchels	30 p c	same
Quills, in natural state or unpl'd.	free	same	Sateens, for use of corset manufacturers, etc.	25 p c	same
Quills, other	20 p c	same	Sauces, catsups and pickles, including soy	35 p c	same
Quince trees of all kinds	3c. each	same	Sausage casings, n.e.s.	20 p c	same
Quinine, sulphate of, in powder	free	same	Sausage skins or casings, not cleaned.	free	same
Rags of cotton, linen, jute, hemp and woolen, paper waste or clippings, and waste of any kind except mineral waste	free	same	Sawdust, of the following woods: amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, red wood, satin wood, white ash, persimmon and dogwood	free	same
Rags from Europe, except Great Britain, prohibited			Scales, and weighing beams	30 p c	same
Railway rugs of all materials	30 p c	same	Scenery, theatrical and other	20 p c	same
Raisins	1c. per lb.	same	School ink wells	30 p c	same
Raspberry and blackberry bushes	20 p c	same	School bags	30 p c	same
Rattans and réeds, manufactured or partly manufactured	17½ p c	15 p c	Screws, commonly called wood screws, 2 in. and over in length	3c. lb.	35 p c
Rattans and réeds in their natural state	free	same	1 in. and less than 2	6c. lb.	35 p c
Red liquor for dyeing and calico printing	free	same	Less than 1 in., 8c. lb., provided that duty shall not be less than	35 p c	same
Refrigerators	30 p c	same	Screws, of brass or other metals, n.e.s.	30 p c	35 p c
Rennet, raw or prepared	free	same	Screw jacks of every description	35 p c	same
Resin, in pkgs, not less than 100 lbs.	free	same	Seeds—beet, carrot, turnip, annatto, flax, mangold and mustard	free	same
Resin or rosin oil	free	same	Seeds—flower, garden, field and other seeds for agricultural or other purposes, when in bulk or large parcels, n.o.p.	10 p c	same
Resin, other, n.e.s.	20 p c	same	The same in small parcels	25 p c	same
Ribbons of all kinds and materials	30 p c	35 p c	Seeds—aromatic, which are not edible and are not in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, anise, anise star, caraway, cardamom, coriander, cummin, fennel and fenugreek	free	same
Rice, uncleaned, unhulled or paddy, 3-10c. per lb., but not less than	30 p c	¼c. per lb.	Seed peas—imported from the United Kingdom for the purpose of seed	free	same
Rice, other	1¼c. lb.	same	Seedling stock for grafting, viz., plum, pear, peach and other fruit trees	free	same
Rice and sago flour and sago	25 p c	same	Senna leaves	free	same
Rice, when imported by makers of rice starch, for use in their own factories.	¾c. lb.	same	Settlers' effects	free	same
Rope, iron wire	25 p c	same	Sewing machines, or parts of	30 p c	same
Rope, or cordage	1¼c. lb. and 10 p c	20 p c	Shades, glass and porcelain, for lamps and gaslights	30 p c	same
Roots, medicinal, viz., aconite, calumba, ipecacuanha, rhubarb, sarsaparilla, squills, taraxicum and valerian	free	same	Shawls and traveling rugs of all kinds	25 p c	30 p c
The same ground or powdered	20 p c	same	Shawls, silk	25 p c	30 p c
Rose bushes	20 p c	same	Sheep, for improvement of stock	free	same
Rotten stone	20 p c	same	Sheep skins, tanned only	15 p c	same
Rove, when imported for the manufacture of twine for harvest binders	10 p c	5 p c	Sheep skins, dressed and waxed, or glazed	17½ p c	same
Ruling pens	10 p c	same	Shellac, white, for manuf'g purposes	free	same
Rye (see grain)	10c. bush.	same	Shells of all kinds, unmanufactured	free	same
Rye flour	50c. bbl.	same	Shells, manufactured, fancy	35 p c	same
Saccharine or any product containing over one-half of one per cent. thereof.	20 p c	same	Sheet music	10c. lb.	25 p c
Saddlers' soap	25 p c	35 p c	Sheet iron signs, not framed	25 p c	30 p c
Saddlery of every description	30 p c	same	Ships, built in a foreign country, on application for Canadian register, except machinery	10 p c	same
Saffron and safflower, and extracts of, and saffron cake	free	same	Machinery on same	25 p c	same
Sago	25 p c	same	Shirts, costing more than \$3 per doz.	\$1 doz. and 25 p c	35 p c
Sago flour	25 p c	same			
Sails, for boats and ships, also tents and awnings	25 p c	same			
Sal ammoniac and sal soda	free	same			
Saleratus	20 p c	same			
Salt, imported from the United Kingdom or any British possessions, or imported for the use of the sea or the gulf fisheries, n.e.s.	free	same			
Salt, fine, in bulk, and coarse salt, n.e.s.	5c. 100 lbs.	same			

	Old.	New.
Shirts, n.e.s	35 p c	same
Shoemakers' pitch and wax	20 p c	same
Show cases	35 p c	same
Show cards, framed	30 p c	35 p c
Silex or crystallized quartz	free	same
Silk, clothing	32½ p c	35 p c
Silk hosiery	10c. doz. prs. and 35 p c	35 p c
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste	free	same
Silk twist, sewing and embroidery silk	25 p c	same
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organizine, not colored	15 p c	same
Silk velvets, and all manufactures of silk or of which silk is the component part of chief value, n.e.s., except church vestments	30 p c	35 p c
Silver leaf	25 p c	same
Silver-plated ware	30 p c	same
Skins, bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation	free	same
Slates, roofing provided that the duty on roofing slate shall not exceed 75c. per square for black or blue slate, and 90c. for slate of other colors	30 p c	same
Slates, school and writing	30 p c	same
Slate mantels	30 p c	same
Slate pencils	25 p c	same
Slates and manufactures of, n.e.s.	30 p c	same
Sledges	30 p c	same
Sleighs	30 p c	25 p c
Soap, common or laundry, not perfumed	1c. per lb.	same
Soap, castile, mottled or white	2c. lb.	same
Soap, n.e.s., pearline and other soap, powders, pumice, silver and mineral soaps, sapolio and other like articles	35 p c	same
Socks or stockings of cotton, wool, worsted, the hair of the alpaca goat or other like animal	10c. doz. prs. and 35 p c	35 p c
Soda ash caustic in drums; silicate in crystals or in solution; bichromate nitrate or cubic nitre, sal soda, sulphate of soda, arseniate, binarseniate, bisulphate, chlorate, chloride and stannate of soda	free	same
Soda, bicarbonate of	20 p c	same
Soda, nitrite of	free	same
Solder	30 p c	same
Soups	25 p c	same
Soy	35 p c	same
Spectacles and eyeglasses	30 p c	same
Spectacles and eyeglass frames, parts of	20 p c	same
Spelter, in blocks and pigs	free	same
Spermaceti	20 p c	same
Spices of all kinds, except mace and nutmegs, unground	12½ p c	same
Spices, ground	25 p c	same
Spices, mace and nutmegs	25 p c	same
Spirituos or alcoholic liquors distilled from any material, or containing, compounded from or with distilled spirits of any kind and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of less strength than that of proof, the duty shall be		

at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof as follows, viz.:

	Old.	New.
Ethyl alcohol or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey, all spirituous or alcoholic liquors, n.o.p.	\$2.25 gal.	\$2.40 gal.
Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil	\$2.25 gal.	\$2.40 gal.
Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any substance known as wood spirit or methylated spirit; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schapps, tafia, angostura, and similar alcoholic bitters or beverages	\$2.25 gal.	\$2.40 gal.
Spirits and strong waters of any kind mixed with any ingredient or ingredients and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, n.e.s.	\$2.25 gallon and 30 p c	\$2.40 and 30 p c
Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each	50 p c	same
When in bottles, flasks or other packages weighing more than 4 oz. each	\$2.25 gal. and 40 p c	\$2.40 and 40 p c
Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.	\$2.25 gal. and 30 p c	\$2.40 gal. and 30 p c
Vermouth, containing not more than 30 per cent., and ginger wine, containing not more than 26 per cent. of proof spirits, If containing more than these percentages, respectively, of proof spirits	80c. gal.	90c. gal.
Sponges	\$2.25 gal. 20 p c	\$2.40 gal. same
Spurs and stils, used in the manufacture of earthenware	free	same
Square reeds and rawhide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories	free	same
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch. (The weight of the package to be included in the weight for duty)	1½c. lb.	same
Stones, burr, in blocks, rough or unmanufactured and not bound up or prepared for binding into millstone	free	same

	Old.	New.		Old.	New.
Stone, rough freestone, flag stones, granite, sandstone, and all building stone, except marble, from the quarry, not hammered or chiselled	20 p c	same	Terra cotta panels, mouldings and cornices	30 p c	same
Stone, granite, flagstones and free-stones, dressed, all other building stone dressed, except marble, and all manner of stone, n.e.s.	30 p c	25 p c	Terraline, vases and plaques	35 p c	same
Stone, lithographic, not engraved	20 p c	same	Thermometers, all kinds	25 p c	same
Stone, grindstones, not mounted and not less than 12 inches in diameter	\$1.75 ton.	20 p c	Terra alba	20 p c	same
Straw and manufactures of, n.e.s.	20 p c	same	Thimbles, steel	27½ p c	same
Straw boards in sheets or rolls, plain or tarred	30c. 100lbs.	25 p c	Thimbles, brass	30 p c	same
Sugar of milk	20 p c	same	Thread, linen, n.e.s.	20 p c	35 p c
Sugar of milk tablets, not further sweetened	20 p c	same	Tin, in blocks, pigs, bars and sheets, plates and tinfoil and tin strip waste	free	same
Sugar, glucose or grape sugar	1¼c. lb.	¾c. lb.	Tin, crystals and tea lead	free	same
Sugar, all above No. 16, Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, the usual packages in which they are imported to be free	1 14-100c. lb	1c. lb.	Tin plates in sheets or strips, decorated	25 p c	same
Sugar, all under 16 Dutch standard	¾c. lb.	same	Tin whisk holders, lacquered	25 p c	same
Sugar candy, brown or white, and confectionery, including sweetened gums, candied peels, and pop corn	¾c. lb. and 35 p c	35 p c	Tinned iron kettle ears	27½ p c	25 p c
Sulphate of quinine (in powder)	free	same	Tinware, stamped, japanned ware and galvanized iron ware	25 p c	same
Sulphate of iron (copperas) and sulphate of copper (blue vitriol)	free	same	Tinware, and manufactures of tin, n.e.s.	25 p c	same
Sulphur and brimstone, in roll or flour	free	same	Tobacco, cigars and cigarettes	\$2 per lb.	\$3 lb
Sulphuric ether	5c. lb.	25 p c		and 25 p c	25 p c
Surgical belts or trusses and suspensory badges of all kinds	25 p c	20 p c	Tobacco, manufactured, and snuff	35c. per lb.	45c. lb. and 12½ p c
Surgical and dental instruments and surgical needles	25 p c	free		45c. per lb	50c. lb. and 12½ p c
Syrup, glucose syrup and corn syrup, or any syrup containing any admixture thereof	1¼c. lb.	¾c. lb.	Tobacco, cut	45c. per lb	50c. lb. and 12½ p c
Taga, tin, for plug tobacco	25 p c	same	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same	35 p c	same
Tagging, metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of shoe and corset laces, for use in their own factories	free	ame	Tools, mechanics' and edge tools, n.e.s.	35 p c	30 p c
Tails, undressed	free	same	Towels of every description	25 p c	30 p c
Tape measures	25 p c	same	Towel racks and rollers	30 p c	same
Tapioca	20 p c	25 p c	Toys, all kinds and materials	35 p c	.....
Taraxicum root	free	same	Tracing cloth	30 p c, but not less than 4c. sq. yard	same
Tarpaulin, cotton, plain or coated with oil, paint, tar or other composition	30 p c	same	Travelers' baggage, under regulations to be prescribed by the Minister of Customs	free	.....
Tar, pine, in packages of not less than 15 gallons each	free	same	Trees, n.e.s.	free	same
Tassels	30 p c	35 p c	Tree nails	free	same
Teas and green coffees, imported direct from the country of growth and production	free	same	Tripoli	20 p c	same
This item shall include teas and coffees purchased in bond in any country where tea and coffee are subject to Customs duty, provided there be satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the country where the same is purchased.			Trunks	30 p c	same
Tea and green coffee, n.e.s.	10 p c	same	Trunk trimmings	30 p c	same
Teasels	free	same	Turmeric	free	same
Telephones and telegraph instruments: telegraph, telephone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n.e.s.	25 p c	same	Turpentine, raw or crude	free	same
Telescopes	25 p c	same	Turpentine, spirits of	5 p c	same
Tents and awnings	25 p c	same	Turtles	free	same
Terra japonica, gambier or cutch	free	same	Twine for harvest binders, of hemp jute, manilla or sisal, and of manilla and sisal mixed	12½ p c	10 p c until Jan. '98 then free
			Type, for printing	20 p c	same
			Type metal	10 p c	same
			Type writers	27½ p c	25 p c
			Type-making accessories for printing presses	30 p c	10 p c
			Typewriters, tablets with movable figures, geographical map and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	free	same
			Ultramarine Blue, dry or in pulp	free	same
			Umbrellas, parasols and sunshades of all kinds and materials	35 p c	same
			Umbrella and parasol, steel and iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, for the use of manufacturers of umbrellas	free	same
			Umbrella, parasol and sunshade sticks or handles, in the rough, not further manufactured than cut into suitable lengths	free	same
			Unenumerated articles	20 p c	same
			Vaccine and ivory vaccine points	free	same
			Valerian root	same	free

	Old.	New.	Old.	New.
Varnishes, n.e.s.	20c. gal. and 20 p c	same	35 p c	same
Varnish, black and bright for ship use.	free	same		
Varnish and colors ground in spirits.	\$1.12 1/2 gal.	same		
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes	35 p c	same	25c. imp. gal. and 30 p c	same
Vases, glass, plain or fancy	20 p c	same		
Vases, china and porcelain	30 p c	same		
Vases, earthenware	30 p c	same		
Vegetables, when fresh or dry salted, n.e.s.	25 p c	same		
Vegetables, sweet potatoes and yams.	10c. bush.	same		
Vegetables, tomatoes, fresh	20c. bush. and 10 p c	same		
Vegetables, tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s. The weight of the can or other package to be included in the weight for duty	1 1/2 c. lb.	same		
Vegetables, onions, sets for planting, not fit for table use	20 p c	same		
Velveteens and cotton velvets and cotton plush	30 p c	35 p c		
Veneers of wood, not over 1-16 of an inch in thickness	5 p c	10 p c		
Veneers of wood, not over 1-16 of an inch thick, made from woods native to Canada	10 p c	same		
Velocipedes	30 p c	same		
Veneers, ivory, sawn only	free	same		
Veneers, ivory, other, n.e.s.	20 p c	same		
Vents, fireclay chimney linings, glazed or unglazed	35 p c	same		
Verdigris or sub-acetate of copper (dry)	free			
Vinegar, of any strength not exceeding the strength of proof; for each deg. of strength excess of the strength of proof a additional duty of 2c.	15c. imp. gal.	same		
Vices	35 p c	30 p c		
Wagon and cart brushes	35 p c	25 p c		
Wall decorations, Lincrusta Walton	1 1/2 c. roll of 8 yds. and 25 p c			
Walking sticks and canes of all kinds, n.e.s.	25 p c	30 p c		
Washing crystal	20 p c	same		
Watches	25 p c	same		
Watch cases	35 p c	30 p c		
Watch, composition metal for the manufacture of filled gold watch cases	10 p c	same		
Watch keys, of brass	30 p c	25 p c		
Watch keys, of steel	27 1/2 p c	25 p c		
Watch actions or movements	10 p c	same		
Water meters	30 p c	same		
Wax, parafine, and animal stearine of all kinds	2c. lb.	30 p c		
Wax, manufactures of, other	20 p c	same		
Webbing, elastic	20 p c	same		
Webbing, non-elastic	20 p c	same		
Whalebone, unmanufactured	free	same		
Whalebone, manufactures of, n.e.s.	20 p c	same		
Wheat	15c. bush.	12c. bush.		
Wheat flour	75c. bbl.	60c. bbl.		
Wheels, parts of, hubs and spokes, in the rough	free	same		
Wheelbarrows and other like articles	30 p c	same		
Whips of all kinds, including thongs and lashes	35 p c	same		
Whiting or whitening, gilders' whiting and Paris white	free	same		
Willow for basket makers	free	same		
Willow and osier works, n.e.s.	25 p c	same		
Window curtain poles	30 p c	same		
Window blind rollers, finished or mounted	35 p c	same		
Window shades, made of paper			35 p c	same
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant, containing 26 per cent. or less of spirits of strength of proof, imported in wood or bottles			25c. imp. gal. and 30 p c	same
Wines of every degree above 26 up to 40 p. c., 3c. more for each degree of strength and			30 p c	same
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint			\$3.30 dozen bottles	same
In bottles containing not more than a pint and more than 1/2 pint			\$1.65 dozen	same
In bottles containing 1/2 pint each or less			82c. doz.	same
In bottles containing more than 1 quart each shall pay, in addition to \$3.30 per dozen bottles, at the rate of \$1.65 per gallon on the quantity in excess of 1 quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty, there shall be an ad valorem duty of			30 p c	same
Wire cloth of brass or copper	20 p c	30 p c		
Wire cloth, iron or steel	30 p c	same		
Wire, of all metals and kinds, n.e.s.	25 p c	20 p c		
Wire ferrules, iron or steel	27 1/2 p c			
Wire phosphor, bronze blocks, sheets and wire	30 p c		10 p c	
Wire, covered with cotton, linen, silk or other material	30 p c	25 p c		
Wire rigging for ships and vessels	free	same		
Wire, barbed wire fencing	3/4 c. lb.	(see above)		
Wire, buckhorn and strip fencing	1/2 c. lb.	25 p c		
Wire, brass and copper wire, twisted, when imported by manufacturers of boots and shoes for use in their own factories	free	same		
Wire, crucible cast steel	free	same		
Wire, of iron or steel, Nos. 13 and 14 gauge, flattened and corrugated, used with the wire grip machine for the manufacture of boots, shoes and leather belting, imported by manufacturers of such articles to be used for these purposes only in their own factories	free	same		
Wire rods, brass copper, iron or steel, rolled round, under 3/4 in. in diameter, when imported by wire manufacturers making wire for use in their own factories	free	same		
Wire, soft drawn Bessemer spring steel wire of Nos. 10, 12 and 13 gauge, and Homo spring steel wire of Nos. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used in their own factories	free	same		
Wire, flat strip and flat steel, when imported into Canada by manufacturers of buckthorns, plain strip or other fencing, and safety barb wire fencing, for use in their own factories in the manufacture thereof	free	same		
Wire screw hooks and eyes, iron	27 1/2 p c			
Wire, platinum sheets; retorts, pans, condensers, tubing and pipe made of platinum, imported by manufacturers of sulphuric acid for use in the manufacture or concentration of sulphuric acid	free	same		

	Old.	New,		Old.	New.
Wire nails	1c. lb.	35 p c	Wool clothing, ready-made, and wear-		
Wire, brass rods cut to special length.	30 p c	same	ing apparel of every description,		
Wire rope, of iron and steel, n.o.p....	25 p c	same	composed wholly or in part of		
Wire work, and manufactures of iron			wool, worsted, the hair of the alpaca	5c. lb. and	
wire, n.e.s.....	27 1/2 p c	20 p c	goat or other like animal, n.o.p....	30 p c	35 p c
Wood, cordwood	20 p c	.....	Wool knitted goods of every descrip-		
Wire window screens	30 p c	same	tion, including knitted underwear,		
Wood furniture, house, cabinet or			n.e.s.....	35 p c	same
office, including bedsteads, hair,			Wool, viz.: Leicester, Cotswold, Lin-		
spring and other mattresses, bolsters			colnshire, South Down combing		
and pillows, and picture frames....	30 p c	same	wools, or wools known as lustre		
Wood caskets and coffins.....	25 p c	same	wools, and other like combing wools,		
Wood for fuel.....	free	same	such as are grown in Canada.....	3c. lb.	same
Wooden mallets	35 p c	30 p c	Wool hosiery, shirts, etc.....	35 p c	same
Wood pumps.....	30 p c	25 p c	Wool noils.....	free	same
Wood hubs, spokes, felloes and parts			Woolen shawls and shawls of all kinds	25 p c	30 p c
of wheels, rough hewn or sawn only	free	same	Woolen socks and stockings.....	10c. doz.prs.	
Wood, felloes of hickory, rough sawn				and 35 p c	35 p c
to shape only, or rough sawn and			Woolen waste, fit only for the manu-		
bent to shape, not planed, smoothed			facture of paper.....	free	same
or otherwise manufactured	free	same	Xyolite, or celluloid, in sheets, lumps		
Wood, shingles.....	20 p c	same	or blocks, in the rough, n.e.s.....	free	same
Wood, pails, tubs and churns, brooms,			Yarns, cotton and cotton warps, dyed		
washboards, pounders and rolling			or undyed, n.e.s.....	25 p c	same
pins	20 p c	.....	Yarns, composed wholly or in part of		
Wood pulp.....	free	25 p c	wool, worsted, the hair of the Alpaca		
Wood, manufactures of, n.e.s.....	25 p c	same	goat, or other like animal, costing	5c. lb. and	
Wood, lumber and timber, manufact-			20c. lb. and under.....	20 p c	15 p c
ured	20 p c	25 p c	Yarns, woolen and worsted, n.e.s.....	30 p c	same
Wood, lumber and timber, planks and			Yarn, jute, flax or hemp, plain, dyed		
boards, amaranth, boxwood, cocoa-			or colored, when imported by the		
boral, rosewood, cherry, walnut,			manufacturers of carpets, rugs and		
chestnut, gumwood, mahogany, pitch			mats, and of jute webbing or jute		
pine, redwood, sandalwood, sycam-			cloth, and twines for use in their		
more, Spanish cedar, oak, hickory,			factories.....	free	same
whitewood, African teak, black heart,			Yarn, spun from the hair of the Alpaca		
ebony, lignumvite, red cedar, and			or Angora goat, when imported by		
satinwood and white ash, when not			manufacturers of braids, for use ex-		
otherwise manufactured than rough			clusively in their factories in the		
sawn or split; or creosoted, vulcan-			manufacture of such braids only, un-		
ized or treated by any other preserv-			der such regulations as may be		
ing process; and the wood of the per-			adopted by the Controller of Customs	free	same
simmon and dogwood trees, hickory			Yarns, cotton, No. 40 and finer.....	free	same
billets and hickory lumber sawn to			Yarn of wool or worsted, when genap-		
shape for spokes of wheels, but not			ped, dyed and finished, and imported		
further manufactured; and hickory			by the manufs. of braids, cords, tas-		
spokes, rough, turned but not			sels and fringes, for use in their fac-		
tenoned, mitred, throated, faced,			ories in the manufacture of such		
sized, cut to length, round tenoned			articles only.....	free	same
or polished.....	free	same	Yarns, mohair.....	free	same
Wood, sawed boards, planks and			Yeast, compressed yeast, not over fifty		
deals, planed or dressed on one or			pounds weight, the weight of the		
both sides, when the edges thereof			package to be included in the weight		
are pointed or tongued and grooved.	25 p c	same	for duty.....	6c. lb.	same
Provided that such lumber may be			Yeast cakes and baking powders, the		
imported free of duty upon procla-			weight of the package to be included		
mation of the Governor-in-Council,			in the weight of duty.....	6c. lb.	same
which may be issued whenever it			Yeast, compressed, in bulk or mass of		
appears to his satisfaction that simi-			not less than fifty pounds.....	3c. lb.	same
lar lumber from Canada may be im-			Yellow metal, in bolts, bars and for		
ported into the U.S. free of duty.			sheathing	free	same
Wood, logs, and round unmanufact-			Zinc, chloride, and sulphate of.....	free	same
ured timber	free	same	Zinc, in blocks, pigs and sheets.	free	same
Wool, and hair of the alpaca goat,			Zinc, seamless drawn tubing.....	free	same
camel, unmanufactured, and other			Zinc, manufactures of, n.e.s.....	25 p c	same
like animals, not further prepared			Zinc dust.....	free	same
than washed, n.e.s.....	free	same			
Wool and woolen, manufactures of,					
composed wholly or in part of wool,					
worsted, hair of alpaca goat, or other					
like animals, viz.: Blankets and flans-					
nels of every description, cloths,					
doeskins, cassimeres, tweeds, coat-	5c. lb. and				
ings, overcoatings, felt cloth, n.e.s..	25 p c	35 p c			
Wool and woolens—All fabrics com-					
posed wholly or in part of wool,					
worsted, hair of alpaca goat, or other					
like animal, n.e.s.....	30 p c	35 p c			

THE NEW MINIMUM TARIFF.

That when the Customs tariff of any country admits the products of Canada on terms which, on the whole, are as favorable to Canada as the terms of the reciprocal tariff herein referred to are to the countries to which it may apply, articles which are the growth, produce or manufacture of such country when imported direct therefrom, may then be imported direct into Canada or taken out of warehouse for consumption therein at the reduced rates of duty provided in the reciprocal tariff set forth in schedule "D."

Schedule "D" provides for a reduction of one-eighth of the present duties until June 30, 1898, and after that one-fourth reduction. The Controller of Customs is left to decide what countries shall come under the reduction.

No Matter What



THE TARIFF is you are compelled to remain in business. Your capital is locked up and cannot be withdrawn; it is therefore necessary to adjust yourself to the new order of things.

Your most necessary requirement at the present moment is judicious advertising. Every branch of trade delayed placing orders until the tariff was brought down. They must now buy, whether the tariff suits them or not. Do you want these orders? An advertisement in this paper will do it. Write us.

Effects of the Tariff

THE MILLINERY TRADE.

A GOOD TRADE AHEAD.

S. F. MCKINNON & CO. are pleased with the season's trade so far and say that their turnover for March and April was largely in excess of the corresponding months for 1896. This firm have great confidence in the future, believing that a business confidence which has been weak in the past is fast being restored, and with this deepening sense of security in business circles and the Queen's Jubilee at hand, that, unless something unforeseen occurs, the millinery turnover for the month of May will be very large. This firm also say that they can see no likelihood of any great change in the character of millinery trimmings—flowers, foliages, grasses, nets (plain and fancy), chiffons (plain, goffered and pleated), laces, ribbons in plain and moire antique effects, with a growing demand for ostrich tips, particularly cream and white, as the month opens up. These, in many indescribable effects and combinations, will constitute the millinery trimmings for the summer of the long-to-be remembered Jubilee year.

FOR IMPORT ORDERS.

The millinery trade will shortly be shown the new samples of the famous Scotch house, Willis, Nelson & Co. Mr. J. M. Hamilton, the Canadian representative, anticipates a larger trade now that the preferential tariff toward Britain has gone into force, and will show samples at all points west of Toronto, leaving to Mr. Watson the ground east. A card sent to the Toronto office, 27 Colborne street, will enable the millinery trade to personally inspect the new fall goods.

THE SEASON'S NOVELTIES.

The John D. Ivey Co. have just held their usual "second opening" for the season. Their warehouse was very attrac-

tive; in every department were shown the latest and up-to-date novelties. The pattern hats are exceedingly stylish, the most extreme model being the "1837" (date of the Queen's accession); it is a poke shape, trimmed as the fashion of that date demanded, with a wreath of crushed pink roses on a black velvet band under the brim, entirely round the head, and trimmed on the outside with a very large bow of wide pink ribbon.

Another swell shape was the "Regina"; (this imitated the Queen's crown). It was made of black and gold satin straw, brim, with crown of embroidered lisse over cream satin, with straps of gold straw holding in the fulness of the crown; foliage was the only other decoration.

The rage in New York at present is the "short back" sailor, trimmed with flowers, foliage, fruit, tulle, chiffon or ribbon. These hats are millinery hats, or can be had in all kinds of straw, Java or Panama; this latter trims elegantly with full puff of Nile green chiffon round, with shirred bands of olive green velvet, holding the puff in position, and trimmed high on the left side with grasses and ribbon. Purple, green, heliotrope, geranium are still very popular colors; the newest color at present is "bluette or corn flower." The Americans are talking of and showing a lot of it, but all shades of purple are right, for it is the "Jubilee" color. Large picture hats are the correct thing for the Horse Show and similar functions, and are shown in many forms of elegance, shirred brims of net or chiffon, with floral crowns, or floral brims and lace crowns, high trimming at the side of ribbon and foliage, and, notwithstanding the picture hat and trimmed sailor, the pretty and becoming turban still holds its own.

The newest ribbon is a broken plaid of several colors, which makes clever-looking bows; the taffeta ribbon employs beautifully in making the new "Yard-arm" bow, and "Tulip" bow and "Sail" bow. The combination of velvet and tulle or velvet and

Dingman & Co.

56 Bay Street, TORONTO.

HEADQUARTERS for ...

LACES, VEILINGS, CHIFFONS

We are receiving repeat shipments of above lines every week, and merchants assorting their stocks will find it to their advantage to see our Samples before placing their orders.

Our "PERFECT" Brand of Gloves and Hosiery are still complete in every number, and are holding their own against all competitors.

HAVE YOU "PERFECT" FIBRE LINING IN STOCK?

LETTER ORDERS A SPECIALTY.

S. F. McKinnon & Co.

THE Tariff question is one which naturally excites much interest in the minds of the people, as would any great question where so many vitally important interests are concerned, and one which to go fully into would take much more space than we have at our command here, so that we will simply say that although we do not agree with every section or clause of the bill, yet, as a whole, we think it well regulated, and particularly do we favor the discrimination policy in favor of Great Britain, as we firmly believe that we in Canada—her greatest Colony—should do all in our power to develop and strengthen trade relations with the Mother Country.

With our eye on the future, we think the outlook somewhat encouraging. From our standpoint as Wholesale Merchants, doing business with the leading retail trade from the Atlantic to the Pacific, we cannot but conclude that there is at present a feeling of security and a confidence in business circles which did not exist twelve months ago. A strong evidence of this, in our opinion, is the fact that our business turnover for the past two months is largely in excess of the corresponding months for 1896, and we also firmly believe that the introduction of the new Tariff Bill will give a greater stimulus to trade in the future.

We have entered upon the best millinery month of the year, and have therefore made provision for a big May trade. Buyers will find fresh attractions in our stock every time they call, as new goods will be added daily during the month, and although the new duty rate is higher on many of our lines, no advance in prices has been or will be made. Earnestly soliciting your favors,

We remain,

Yours very truly,

S. F. McKinnon & Co.

OFFICES:

61 Bay Street,
Toronto.

35 Milk Street,
London, England.

chiffon (the heaviest and lightest materials used in millinery) is very effective. The velvet gives a richness to these flimsy goods, and when shirred with a casing for wire, just gives the necessary firmness. All kinds of thin gauge materials are in great demand for this season's millinery, as well as laces in fine makes, jetted and embroidered, spangled with sequins or plain. Ostrich plumes and osprey are shown on leghorn and large chip hats, particularly on the white and Tuscan ones.

PRESENT AND COMING FASHIONS FROM PARIS.

PARIS, April 24.

VERY handsome tulle chemisettes are to be seen with extremely high collars and long sleeves. They are for evening wear, and can be worn with a black satin or colored skirt.

Embroideries take the lead of everything in the new season's fashions, so that it might almost be said that our dresses are more the work of the brodeur than the couturier. One thing is certain, a lady chooses her embroidery before choosing her toilette. In these embroidered goods much gold in a bright hue is to be remarked; also dull gold and faded colors in metal. Many corsages have the whole body part, back and front, covered with this kind of embroidery. A blouse, for instance, which can go with any skirt, is in ecru canvas, striped from top to bottom with green chenilles and threads of gold and colored metal; round empiement of incrustations of velvet embroidered with chenille.

Essentially for summer are the silk sicilienes in small checks, mauve and white, red and white, blue-black and green, always on a white ground.

Irish batistes are in every make and shade; the series of lins (linens), foulards and Indian muslins is inexhaustible, and last, but not least, colored gauzes, with black stripes forming checks and tiny gold, silver or brown and blue metal threads running through, are conspicuous. These gauzes are very appropriately called étincelantes, or shimmering.

Here are a few novelties in hats: Beret in pearl grey straw draped all round with cherry-colored velvet; chou of the same velvet on the side, fastened down with a handsome old strass jewel; two wings form aigrette, and two smaller ones fall on the hair to the back under the cap or beret; on the right to the back is another chou in velvet.

The present fashion is to have the corset underskirt to match the toilette as much as possible, especially in shade. Some elegantes go as far as to have their underlinen to match their dresses. There will be seen this summer underclothing entirely of red—probably on account of the growing favor of this color.

Black stockings are going out. White silk stockings will be in vogue, embroidered with small flowers in their natural colors. These are the stockings par excellence for evening wear. I have also [seen lovely stockings in mauve, rose, pale blue, and straw color, the corners having entre-deux of lace forming vertical stripes fining off towards the bottom. There are also plaid silk stockings to wear with tailor-made dresses and yellow shoes, which are sure to enjoy a certain popularity.

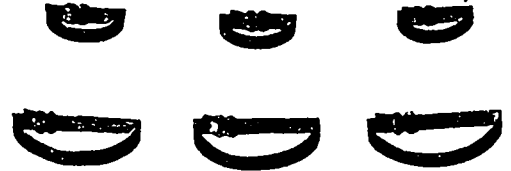
Now, a few words as to shoes, etc. The latest are those in grey antelope skin. Subsequently they will be seen in nut brown, or white with yellow leather clogs; these last-named are for morning wear or the races. For the afternoon kid boots are the thing, with the uppers and small heel of leather. For evening wear there is much variety. There is the shoe in the style of Charles IX., in black patent leather, very high in the front, with large old silver or strass buckle; or low shoes, always in patent leather, ornamented with an artistic buckle. The grand chic for ballroom wear are the shoes in old silver and old gold kid. These are very dear, as only the finest kid can be employed, but they look beauti-

ful on the foot, and are exceedingly cool. The same thing can be made up cheaper in old silver or gold material, of which I have seen many pretty models.

In the way of hats, the creations are numerous, and very few are becoming. They are too wide and are over-trimmed. It will, perhaps, surprise my readers to learn that the most eccentric hats go to England. There is no sale for them here, excepting amongst a certain class. No Parisian lady will be put off with a thing because it is in the fashion. She will have the hat for herself and not for the "modiste." For the costume tailor-made, the so-called sailor hat is perhaps the most useful. It can be made up in all styles. Rose electric is perhaps the most taking shade for the season. In fine faille Anglaise the crown is trimmed all round with mousseline de soie rose in two shades. On the side is a fancy bird or an aigrette rose, in a round shape mouchetes with black.—Jeanne in London Drapers' Record.

A NEW EMBROIDERY HOOP.

One of the best novelties for the notion counter is Taylor's embroidery ring. This is a most ingenious contrivance, made so that either a thin or thick fabric is held with equal firmness. It is to be had in three sizes, No. 1, 4½-in.; No. 2, 5½-in., and No. 3, 6½-in.



1st.—Take these Extenders.

"WORTH" SKIRT EXTENDERS.

There is a growing demand for this useful little article. The "Worth" extenders are put up in sets of six, all ready for use. They cause the skirt to hang in graceful folds without the use of hair-cloth or other stiffening. They are made in black, drabs and



2nd.—Sew them in the back breadths of dress or underskirt.



3rd.—Adjust each Extender as above.

white. The accompanying cuts will show how the extender is used.

VELVETEENS.

James Johnston & Co. have a full line of blacks and colors in their celebrated "Sunbeam" make; also special lines in blacks at job prices. Remember the duty on this line of goods is advanced and secure what you require from present stock.

FALL TRADE.

James Johnston & Co.'s travelers are now showing a full range of hosiery, gloves, and underwear, besides many lines of dress goods, cloakings and other goods for fall trade.



4th.—And you get this result.

Wholesale Millinery...

Our
Best
Efforts

Increase in sales for the past month is the most convincing proof that the unusual efforts we put forth to meet the demand for the *Season's most Popular Lines* have been

FULLY APPRECIATED.

We have anticipated brisk trade during May, consequently made larger provision than usual, and will have no difficulty in meeting all demands.

LETTER ORDERS ALWAYS RECEIVE PROMPT AND CAREFUL ATTENTION.

The **D. McCALL COMPANY, Ltd.**
TORONTO.

BARLOW & JONES LIMITED

Spinners and Manufacturers **MANCHESTER**

Makers of _____



SPECIAL
QUILTS
and
TOWELS
Initials, Names or
any Designs made to
order for Hotels or
Steamboats.

Toilet, Marseilles, Honeycomb, Alhambra, Tapestry and Fancy **QUILTS**, Toilet Covers and Mats, Tapestry Curtains and Table Covers, Turkish Bath **TOWELS**, Bath Sheets and Mats.

Sateens, Flannelettes, Linettes, Silkettes, Silecias, Printed Linings, etc.

WORKS:

ALBERT MILLS, BOLTON.
COBDEN MILLS, BOLTON.
PROSPECT MILLS, BOLTON.
EGYPTIAN MILLS, BOLTON.



WAREHOUSES:

2 PORTLAND ST.,
MANCHESTER.
92 WATLING ST.,
... LONDON.

R. H. Cosbie, Agent for Canada

Manchester Building
Molinda Street

Toronto

A BRIGHT TESTIMONIAL.

A wholesale clothing firm in Montreal, H. Shorey & Co., write THE REVIEW that we have filled a want that Canada has long felt by publishing a live commercial paper in which merchants can talk to their customers about their wares with the confidence that their advertisements will be read. They say that they consider an ad. in THE REVIEW as next to a personal interview with their customers. This firm do not confine their advertising to the trade only, but go direct to the consumer, and have, in the face of generally depressed trade, increased their business this spring considerably over what they have ever done before. In fact, they have been obliged to work the factory overtime. This increase they consider due largely to advertising. They have made their goods and business methods known to the trade through the medium of THE DRY GOODS REVIEW, and have assisted their customers to sell the goods to which THE REVIEW has called their attention by their advertising to the consumer. They tell us that they are continually having letters from merchants saying that "we saw by THE DRY GOODS REVIEW that Shorey & Co. were doing so and so," or had certain lines for sale, and they feel called upon, in the face of such direct evidence, to write and tell us about it.

THE PINK LAWN BODICE FOR SUMMER WEAR.

"The bodice that will undoubtedly be very popular during the coming season is made of pale pink lawn, with rows of narrow Valenciennes lace down each side of the closing," writes Isabel A. Mallon describing "Summer Waists and Bodices," in The Ladies' Home Journal. "About the neck is the extremely high white linen collar which stands out horizontally. A peculiar effect is achieved by wearing with this bodice a high cravat of red silk, tied in a flaring bow in front. The belt is also of red silk, fastening under a dull jet buckle. The sleeves are easy at the shoulders, shape in to fit the arms, and have turn-back cuffs of

white linen, caught with coral links. When the stiff collar is an adjunct to the shirt-waist care must be taken not only in choosing but in tying one's stock or cravat so that not only an artistic but an individual air shall characterize it. The high collar rolling over is the rival of the new upright one with the horizontal border one inch wide."

PROFITS IN COTTON STOCKS.

The new tariff has been a money-maker for some of the big holders of Cotton Company shares. It was generally believed that duties would be lowered and shares declined. Some of the holders are said to have got a tip and bought these shares at low prices. The duties were not lowered, but, on the other hand, the general tariff was maintained or advanced. Shares rose and holders have turned quite a nice penny out of them.

W. E. Whitehead, who has been representing Sloan & Co., has gone on the road for the Toronto Carpet Co.

DOMINION COTTON MILLS CO. . .

MAGOG PRINTS

We would call the attention of the Retail Dry Goods Trade to our special . . .

"Jubilee Prints"

HANDSOME BLOUSE AND DRESS STYLES

Samples in the hands of the Wholesale Trade

D. MORRICE, SONS & CO., Agents.

YOU MAY EXPECT

Our travellers shortly with novelties for the sorting trade and also with a very complete range of Canadian Hosiery and Underwear for the **FALL TRADE.** Carefully selected lines and at popular prices.



IN FINE ENGLISH NATURAL WOOLS

we carry the **BEST GOODS MADE.** Our own Special "Non-Irritant" Double Front on every line. *Do not fail to ask for them.*

GERMAN SHIRTS - - -

- No. 1. Open Back, with Bands.
- No. 2. Open Front, with Bands.
- No. 3. Open Front, with Cuffs attached.
- No. 4. Open Back, with Cuffs attached.

All sizes from 14 to 18.

ENGLISH COLLARS - - -

Burlington, turned points	-	1 3/4 in.
Royal Arthur "	"	2 in.
Strand, "	"	2 1/4 in.
Grosvenor, "	"	2 3/4 in.
Gresham, "	"	2 3/4 in.
Roll points, Waterloo,	-	2 1/4, 2 1/2, 2 3/4 in.



Bicycle Goods

Long Hose, Footless Hose, Leather Belts, Ventilated Caps.

Club Colors in Jerseys . .

Any Color or any Combination to order.

English Hand-Sewn Braces

The finest made. All prices. Ours exclusively.

Letter Orders Solicited and Carefully Filled.

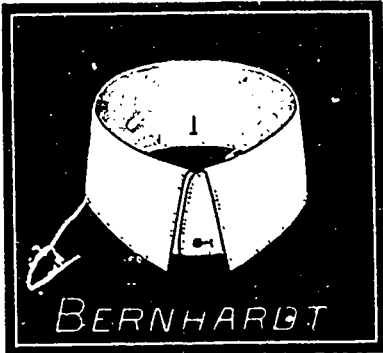
Matthews, Towers & Co.

73 St. Peter Street

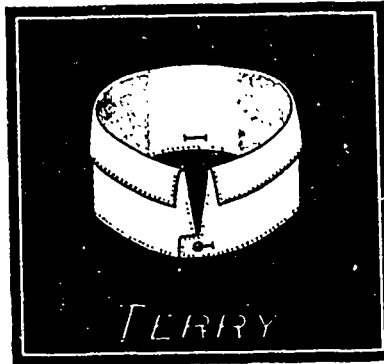
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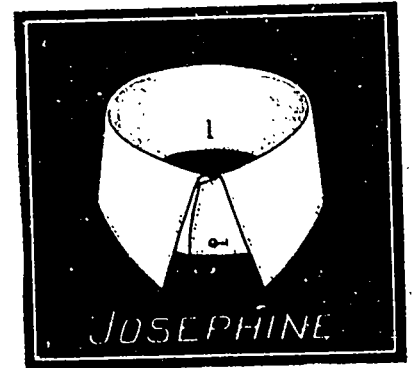
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BERNHARDT

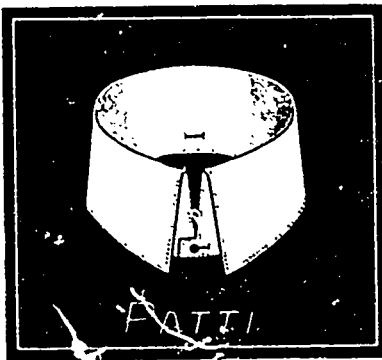


FERRY

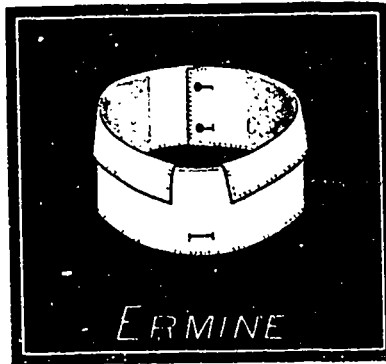


JOSEPHINE

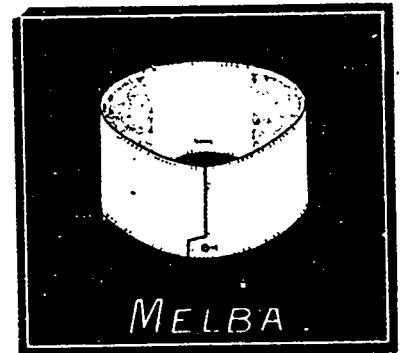
LADIES' COLLARS AND CUFFS



FATTI

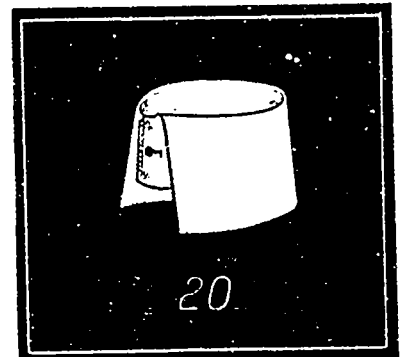
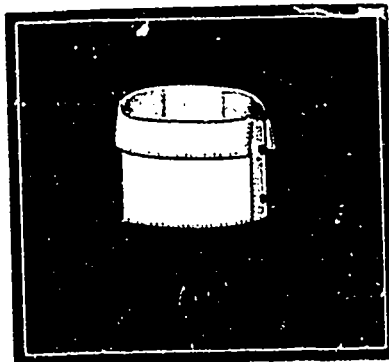
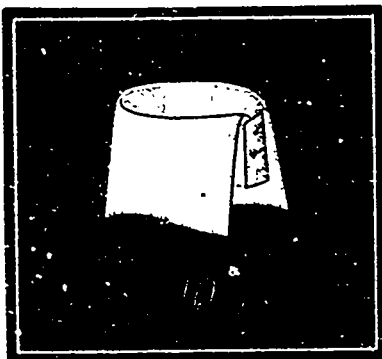


ERMINE



MELBA

LEADING STYLES for SUMMER WEAR.



20

PLEASE PLACE ORDERS AHEAD, AS DEMAND IS LARGE, AND IS INCREASING DAILY.

KEEPING POSTED.

It has long been customary for large American dry goods men, says an English exchange, to retain in their employment a staff of "ladies with leisure desiring to add to their incomes by light employment," the light employment in question resolving itself into spending so many hours daily in going the rounds of other shops likely to prove dangerous rivals, noting novelties, comparing prices, and reporting—Stock Exchange fashion—the latest "quotations" in millinery and mantles. Many American methods of business are finding their way to London, and the private shopper has been added to the list.

STRAW HATS.

The straw hat season for retailers will shortly open. A. A. Allan & Co. report that business has been good. The prevailing demand is for a medium high crown and medium brim. The style is running in fine Milan braids, with demand also for porcupine and sinette braids. Some Mackinaws are in request.

Regarding hard hats, the new style indicated in these columns some time ago is being seen in the streets—a flat set altogether, with brims either flattened down like a welt or just a little turned up. Colors are in excellent demand, especially umber, coffee, pecan, etc. The fedoras partake of the same general feature as the stiff hat as to shape, with welted brims. There is a great demand for golf caps for all outing purposes.

VICTORIA REGINA.

The coming Jubilee of Her Most Gracious Majesty has had an influence on styles in nearly every branch of business. The color for millinery and other things pertaining to women's wear this spring has been largely the British Royal purple and the Danish

Royal red, and now the dressy man follows in the one bright spot of his apparel, namely, his necktie. The combination of these two Royal colors is seen in the greatest novelty of the season, the "Victoria Regina" bow, which has the V.R. monogram in Royal purple on the Danish red background. This promises to have an extensive sale, as it is not only the correct fad, but in itself is a very handsome article of dress.

THE MEANINGLESS SIGN.

"I want you to take down that sign."

"Which sign?"

"That one with the trousers painted on it and the words 'You must wear 'em.'"

"What's the matter with the sign?"

"There ain't no meaning to it. I got a pair of your trousers the other day, just like those on the sign, and carried them home."

"Well?"

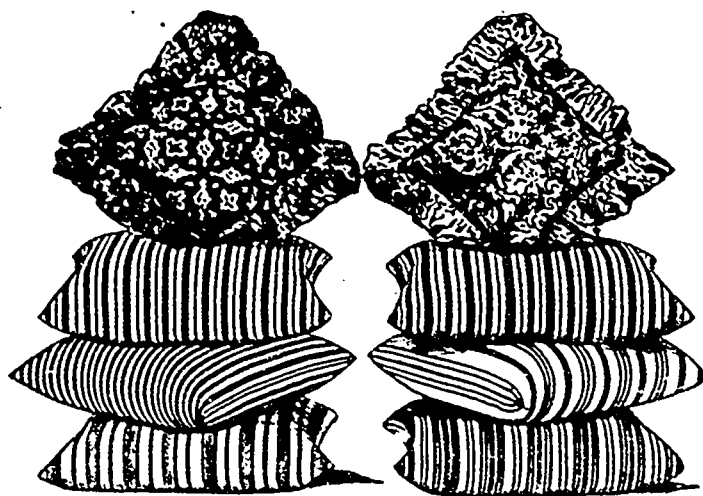
"Well, my wife took 'em right away from me."

"What for?"

"She said they just matched her bicycle suspenders."—Cleveland Plain Dealer.

THE JUBILEE CELEBRATIONS.

The smallwares, fancy goods, hosiery and glove departments at Brock & Co's have been tastefully decorated this week with the Jubilee flags, handkerchiefs and cotton Jubilee drapery for coming celebrations. Some of these cotton Jubilee draperies are very large and well suited to the May and June events. They are not expensive.



FEATHER PILLOWS

SOFA CUSHIONS

HAIR MATTRESSES

EIDERDOWN QUILTS

The . . .

Alaska Feather & Down Co.

LIMITED

290 GUY STREET - MONTREAL.

Thibaudau Bros.
& Co.

Importers of 

ENGLISH .
FRENCH . .
GERMAN &
AMERICAN **DRY GOODS**

THIBAudeau FRERES & CIE.

Quebec.

THIBAudeau BROTHERS & CO.

London, Eng.

THIBAudeau BROS. & CO.

332 St. Paul St.

MONTREAL

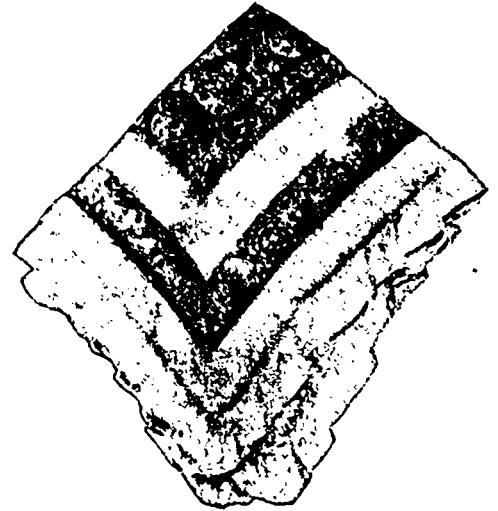
A BIG JUBILEE

Of course you would like to feel Jubilant at the close of your

Down Comforter Season

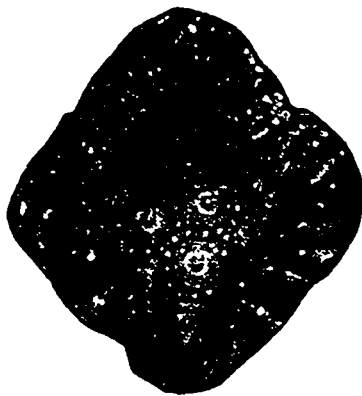
and we are willing to assist you to that end if you consult us as to prices and values.

Our increased facilities enable us to introduce all the **Up-To-Date** ideas in this line, and our Fall Samples contain



EVERY NOVELTY TO DATE

Our Travellers . . .



are out and when they call *Don't Fail* to at least see our Samples, as we can only call upon you *Once* before these goods are required.

ASK to see our **SNOWFLAKE QUILT** PURE WHITE COTTON FILLING

**DOWN CUSHIONS, Cosies, Fancy Cushions
BED PILLOWS, Etc.**

Toronto Feather and Down Co.

Boulter & Stewart
Sole Selling Agents.

TORONTO

BELIEVE THEY ARE IMPORTED.

A NEW YORK contemporary relates that Mayor Strong, of New York, told of his experience with a Fifth avenue tailor, to whom he sent some domestic woolen cloth, with strict injunctions to make and trim it with American materials throughout, and to have the sewing done by an American workman. The tailor declared that there were no American-made linings and trimmings suitable for first-class clothes. "I sent him an outfit of American-made materials," said the Mayor, "and he told me afterward that they were precisely the same as those he had been using right along, only he had supposed they were all imported. There is a great deal of ignorance and prejudice regarding goods of American manufacture, and there should be a systematic effort all along to overcome it."

The same thing has happened here in Montreal with first-class tailors in connection with the Italians made by the Montreal Cotton Co. They will not believe that goods of this class can be made here, looking as well as anything that can be imported.

THE JUBILEE RUG.

The Jubilee rug of the Toronto Carpet Manufacturing Co. has attracted deservedly a great deal of attention. It is a handsome piece of Canadian work. To describe it, we find in the centre a wreath of the rose, shamrock and thistle, with the crown over all, supported on either side by Union Jacks floating over a sea colored ground. In the centre of the wreath "37-97"; in each corner a shield of "India," "Australia," "Canada," "Cape," representing the defence of the Empire by the colonies in the four quarters of the world. A border of maple leaves forms the ground-work, suggestive that Canada will back up the Empire, the name "Victoria" forming the base of the whole. The design and color-

ing are the work of the company's own resident designer, Mr. Leslie Jones, who is the winner of a Queen's Prize out of 3,700 competitors in the National art examinations in monochrome painting in May, 1895, and also a holder of 23 certificates of the Art and Science department of the South Kensington School of Art and Design. The quality of carpet is a fine grade of Axminster with a close velvet surface and a well-woven back.

ENGLISH SMALL STORES FEEL COMPETITION.

London Drapers' Record.

The result of the agitation will be watched with keen interest and attention in this country. We have not been brought face to face with the same problem in anything like the same proportions, although it is an open secret that for years past our small traders have been more and more feeling the competition of huge and price-cutting enterprises. Whether their discontent will ever take an active form remains to be seen, but our small shopkeepers generally will watch with something more than curiosity the result of the active steps now being taken by their congeners in the United States.

THE DEMAND FOR LINENETTES.

It may interest retailers to know that linenettes are very much in favor this season, and are by long odds the most popular skirt lining. W. R. Brock & Co. report a steadily increasing demand for this line, and are prepared to fill orders for staple shades without any delay.

A number of scarce lines in dry goods, such as 32-in. cape velvets and velveteens, double-fold chiffons, peau-de-soies, 39-in. black moreen skirting, etc., are mentioned in Caldecott, Burton & Spence's advertisement in their usual space.

Wm. Taylor Bailey

... SUCCESSOR TO ...

Peter Schneider's Sons & Co.

27 and 29 Victoria Square

..... MONTREAL

**Upholstery and . . .
. . . Drapery Goods**

Selling Agents for STEAD & MILLER, Philadelphia.

MANUFACTURERS OF . . .

Chenille Curtains and Table Covers

Cotton Derby and Tapestry Curtains

Cotton Tapestries, Silk Tapestries

Fine Silk Draperies, Brocatelles

**APPERLY,
CURTIS & CO. Ltd.**

WEST OF ENGLAND

Woollen Manufacturers

COATINGS TROUSERINGS
VICUNAS COVERTS
SAXONYS SUITINGS
SERGES
EVENING DRESS GOODS, etc., etc.

Dudbridge Mills - Stroud, England.

London Office: 15 Golden Square, W.

21 GOLD MEDALS FOR QUALITY AND EXCELLENCE.

IT PAYS TO IMPORT THROUGH

Nerlich & Co'y

TORONTO

ESPECIALLY . . .

DOLLS

They are **OUR LEADERS**

Now ready, a full assortment, comprising Kid, Jointed, Washable, Dressed, Rag, Wool, Rubber, Fur Dolls, Zulus, Indians and every existing style.



*Received these three weeks ago
Nerlich & Co.*

WE HAVE SPARED neither time nor trouble to secure the best values obtainable, and are confident we have succeeded.

We also carry . . .

A FULL LINE OF TOYS

Tin, Iron and Wooden Toys ; Games, Novelties, etc.

A COMPLETE ASSORTMENT OF FANCY GOODS

Albums, Frames, Dressing Cases, Work Boxes, White Metal and Bronze Ornaments, Fancy Clocks, Fans, etc.

A Large Variety of Fancy China and Glassware

Cups and Saucers, Plates, Porridge Sets, Sugar and Creams, Tea Sets, Dinner Sets, Flower Pots, Pedestals, Glasses, Water Sets, Vases, etc., etc.



NERLICH & CO. - Toronto

WINDOW DRESSING.

HOW WANAMAKER DRAWS THE CROWD.

It is a peculiarity of the main business streets of most cities that the crowd favors one side of a thoroughfare, and the store that is on the other side suffers accordingly. A merchant on the wrong side of the street is often at his wits' end to devise ways and means for attracting people from the other side to his store. Many such have given up the task of changing this tendency of the crowd, have moved to a far less desirable store and paid a higher rental, merely to get with the crowd.

There is no better cure for this tendency than a window dresser of exceptional ability. No matter how high a salary he would command, a man who is capable, by unique and ingenious methods, of drawing the crowd to the windows and interior of a store afflicted by poor location is worth all he costs.

This difficulty of only one good side to a business street is felt in most of our large cities, and has such an influence on rental values that a store-room on one side will frequently cost three times as much as on the other. Where rents are high this difference is enormous, and there are few decorators whose salaries would equal it.

The present example of a leading New York store recently acquired by Philadelphia's best-known merchant shows how the decorative idea works in attracting a crowd when all else fails. The location was responsible for a good share of the success of his predecessor.

It was argued that a store of such great magnitude could not make money at that location. The prophets have been proved wrong thus far, for the store has attracted large crowds. The displays did a good share of it. Large amounts of money are continually being spent in providing attractions which will draw the people—model furnished apartments, costly tapestries and paintings and exhibits of rare and curious things more or less intimately connected with the store have done the work.

These displays are well advertised. They are made an incen-

tive to go a few blocks further when on a shopping tour. It was the only way to do it, and the same methods will help other stores that need more passers-by.—Dry Goods Economist.

AN INDEX OF THE INTERIOR.

Did you ever think how many people buy things because they see them in the windows, and how many people, when they have concluded to buy a certain article, walk about from store to store until they see what they want in a window? These people, if they don't find it in the window, conclude the merchant hasn't got it. I know that this is a foolish conclusion to come to, but I find it hard to avoid. I find it hard to buy my hats and shoes, for instance, in any other manner than by walking from store to store, until I see what I want in the window. No doubt, a very large slice of the dear public goes about the thing in just the same way I describe. Not only do people look for things they want in windows, but they buy lots of things they don't need, and had no idea of buying, simply because they see them attractively arranged in the window. Women are particularly apt to do so.

A SAMPLE WINDOW.

A display of corsets that may be taken as a good model of the ordinary display and which had many creditable points was seen recently. The window was first lined, back and sides, with white plaited cheese cloth, and then three arches were built, one in the rear and one on each side, at an obtuse angle. The columns of the arches were a foot wide, were covered with blue velvet (a less expensive cloth might be used) and were trimmed with heavy white cording. At intervals of about two feet a rolled corset was fastened to them. The body of the window was occupied by eleven forms, which displayed the different styles. One form stood above the rest at the centre of the rear arch and the rest were arranged about it, gradually raising from the front toward the back.—Chicago D.G. Reporter.

EUGÈNE **JAMMET'S** FRENCH Kid Gloves

SEE OUR NEW STYLES
FOR FALL

Correct shades of greens, reds, etc., etc.
Up-to-date Trimmings and Fastenings.

STOCK ON HAND

of proper styles Castor Washing, White and Natural, Lemon and White Glacè, heavy black points, with two large oxidized domes, \$9.50.

FITZGIBBON, SCHAFHEITLIN & CO.
. . . Montreal.

**A Permanent and
Positive Good**

IS AN **Unconditional . . .
Accumulative Policy**

IN THE

**Confederation Life
Association**

These policies are Unconditional from date of issue and contain all benefits and privileges consistent with safety.

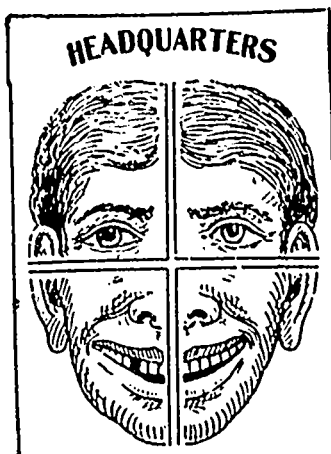
EXTENDED INSURANCE
PAID-UP POLICIES
CASH VALUES

GUARANTEED
in the contract.

PROMPT PAYMENT OF CLAIMS.

Average time of payment after receipt of proofs during the last ten years—29.1 Hours.

Rates and full information sent on application to the Head Office, Toronto, or to any of the Association's agents.



For **Carpets** **Curtains**

FLOOR OIL-CLOTHS
LINOLEUMS

and all lines necessary to the most complete and extensive carpet business in the trade.

THE GAULT BROS. CO., LTD.

Stock Now Fully Assorted

MONTREAL

New and up-to-date goods.

WILTONS, BRUSSELS,
TAPESTRYS, WOOLS,
UNIONS, HEMPS.

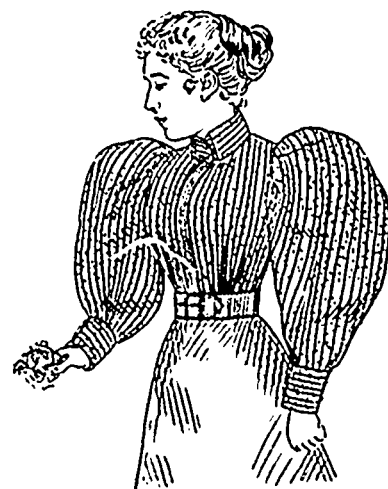
Latest designs in Squares of

AXMINSTER, BRUSSELS,
TAPESTRYS, WOOLS,
UNIONS, HEMPS,
In all useful sizes.

Particular attention is drawn to our large range of **Chinese and Japanese Mattings**
NOW IN STOCK.

Everything in —

Smallwares,
Dress Trimmings ^{AND}
Fancy Dry Goods.



We always have a very complete stock of above. Assortment is kept complete by weekly importations. Latest productions and up to-date goods. We are offering some special drives in

LADIES' BLOUSES during this month.

Do not fail to visit these Departments when in town, or give our travellers' samples a careful inspection.

The Gault Bros. Co., Ltd.
*** **MONTREAL.**

LADIES' GOODS.

GLOVER & BRAIS are offering a very neat and attractive line of ladies' bow ties. These ties are specially adapted to be worn with the new shapes in ladies' collars.

Early in May Brophy, Cains & Co. will show a full range of samples of tubular and military braids in black, white and colors.

"We are keeping our stock of gloves fully assorted," said Brophy, Cains & Co. "in silk and taffeta gloves in creams, black and colors."

Boleros and bolero fronts are now very fashionable. The Gault Bros. Co. are showing some attractive styles in both lace and beaded effects.

The time of the singing of birds and the wearing of muslins has come round again, and Caldecott, Burton & Spence have anticipated the demand for muslins and wash fabrics by laying in, before the new tariff came in, a fine selection of organdie muslins, American sateens and choice designs in American prints, just suited for the present season.

Lonsdale, Reid & Co report a big season in all kinds of laces. All remains and over orders will be closed out this month at a big discount. You should see samples.

James Johnston & Co. have a full range of ladies' Windsor ties; also string ties in fancies and black and stock ties in plain colors and fancies.

PAID DUTY IN TIME.

Many fortunate escapes from the 5 per cent. advance on cottons are being reported to THE DRY GOODS REVIEW. The Alaska Feather & Down Co., of Montreal, had received a large quantity of high-grade silks and satins from France, and had them in bond in anticipation of a free trade tariff. The clamorous demand of one

of their customers who wanted half a dozen quilts made up from pieces contained in five different cases, forced them to take these five cases out of bond on the 15th of April. Next week the tariff was announced and they had saved a round \$600 in duties by the transaction. The firm's feelings towards that customer are said to be considerably changed since then.

JAPANESE SILKS AND THE TARIFF.

Mr. Togou, who represents K. Ishikawa & Co., of Japan, in Canada, is leaving this week for Japan to look after special fall orders, and to get the latest ideas in silks. Questioned by THE REVIEW regarding the effect of the new Canadian tariff on the Japanese silk trade, he said it would tend to increase the price on the higher grades, which would, under the preferential rate on British exports, have to compete with the English silks of the better class. The cheaper Japanese silks would not be affected. Japan's tariff was very low and deserved to be considered as "on the whole" favorable to Canada, but in the meantime it did not look as if the Government intended to put Japan on the preferential list.

FANCY PARASOLS.

Merchants in search of the correct styles and values in fancy parasols should not fail to see the range shown by W. R. Brock & Co.

SHIRT WAISTS.

James Johnston & Co. report a greatly increased demand for ladies' shirt waists. Their stock is now complete, and comprises all the popular styles and prices. They show all the novelties in this line as they come forward.

KID GLOVES

EMIL PEWNY & CO.

Sun Life Building

MONTREAL



WRITE US FOR SAMPLES.

STOCK OF LEADERS ON HAND.



Factory, Grenoble, France.

1855=1897

For forty-two years
---since the founding
of the house --- the
name

J. & J. Taylor

has been a synonym
for everything that is
reliable in the line of

Fire and Burglar
Proof Safes. . . .

FALL, 1897

Our travellers are now showing
best values in

Beaver Coatings, Beaver Mantlings, Beaver-
ettes, Kreimms, Sealettes, Meltons,
3/4 Etoffes, 6/4 Friezes, Flannels,
Drèss Goods, Hosiery, Shirts and
Pants in plain ribs, fancy
ribs, Scotch knits and
fancies, Top Shirts,
Blankets, Yarns,
Fingerings.

P. Garneau, Fils & Cie., Quebec
WHOLESALE DRY GOODS

IN STOCK

a general assortment of
Staple and Fancy Dry
Goods for immediate
requirements.



Tweeds, Coatings, Serges, Italian
Cloths, Fancy Dress Goods, Summer
Suitings, Duck Suitings, Shirtings,
Linens, Tablings, Gents' Furnishings, Hosi-
ery, Laces, Silks, Smallwares, etc., etc.

SILKS

Our Travellers are on the road
with a full range of samples for

Fall Goods

for September delivery.

We have despatched one of our men this week
for **Japan** to look after the execution of **Can-
adian Special Orders** for Fall delivery.

K. ISHIKAWA & CO.

YOKOHAMA

TORONTO

Tariff Changes

do not affect these special
lines of

Black Peau de Soie

Prices as previous to 23rd April

55c., 57½c., 75c., 95c.



**High-Class Dress Goods
Silks and Henriettas.**

WILLIAM AGNEW & CO.

305 St. James St., MONTREAL.

WOOLENS AND CLOTHING.

A BIG SALE COMING ON.

AS Messrs. E. A. Small & Co., Montreal, intend to move into their new factory and warerooms later on this month, they have announced a big sale by auction of their manufactured stock of clothing. The value of this immense stock is \$75,000, and the largest part of it is suited to this year's trade. The sale will take place in the firm's present warerooms, Beaver Hall Hill, will be by catalogue and the highest bidder wins every time. At the same time and place the wholesale stock of woolens belonging to the estate of A. Small & Co., amounting to \$25,000, will be sold in detail to the trade. Taken altogether, this is one of the largest sales the trade have ever seen, and the attendance of buyers, both city and country, will undoubtedly be large. The reputation of this firm's makes is national, and the chance afforded to dealers to pick up some fine lots is not often afforded. The date of the sale is beginning Tuesday, May 11, and continuing on the 12th and 13th.

A PROFIT ON WOOLENS.

Mr. J. P. McLennan, secretary of the Eureka Woolen Manufacturing Co., of Eureka, N.S., has been on a trip as far west as Niagara Falls. He has been attending the Grand Camp of the Sons of Scotland and took the opportunity of visiting the trade in Montreal and Toronto. He says their goods are gradually working their way west. They are not pushing them very much because the local trade has absorbed nearly all their output. This company is one of the concerns that agrees with the policy of THE DRY GOODS REVIEW and refuses to cut prices. As Mr. McLennan put it: "If we cannot make a profit on everything we make, we may as well give up business. We aim to make something different from other factories and quite frequently we find our designs copied and sold at lower prices. To meet that competition it would be necessary for us to introduce an inferior quality of raw material or to maintain the quality and sell without a profit. Our policy has always been to do neither. When we cannot get a profit on a line of goods we stop making them." It may be mentioned that Mr. Fitzpatrick, president of the Eureka Co., was one of the Conservative forlorn hope elected to the Legislative Assembly of Nova Scotia the other day.

ACTION AT OTTAWA RE TARIFF.

Representatives of the woolen mills of Canada had a private meeting at the Russell House to consider the effect of the tariff changes upon their industry. Those present included Messrs. Willett, Chambly; Forbes, Hespeler; Pattison, Preston; B. Rosamond, Almonte; D. Morrice, Trent Valley Woolen Mills; Sykes & Ainley, Georgetown Woolen Mills; Gillies, Carleton Place; T. B. Caldwell, Clyde Woolen Mills, Lanark; Horsfall, Montreal Woolen Mills; John Carnegie, Peterborough Woolen Mills; James Kendry, M.P., Auburn Woolen Mills, Peterborough; J. Reid, Renfrew, and John Turnbull, Paton Manufacturing Co., of Sherbrooke. After a long consultation, a typewritten statement, embodying the views of the deputation, was prepared and submitted to the Government by Messrs. Willett, of Chambly, and Gillies, of Carleton Place. It is understood that in this document the woolen men expressed their willingness to accept a duty on all classes of woolen goods not less than 32½ per cent. They also protested against the new duty on yarns, which should not be less than 30 per cent. Unless this is done it is believed the Canadian mills will be exposed to such serious competition as to compel many of them to shut down. This competition will come, not from the United States, but from Great Britain. German competition is also feared.

John Macdonald & Co. state that trade is active in merchant tailoring. They have in stock at present a complete assortment of

belwarp serges and coatings, Kilkenny serges in black and in blue, their own special brand. Their stock in 3-4 and 6-4 tweed suitings and mixture worsteds is very attractive. They have just received a shipment of Kirk's doeskin finish Italian cloths in black only. They are constantly receiving the overmade production of Canadian manufactured tweeds. At present they are showing numerous lines from several large mills.

Brown and green-brown suitings have had a great run this season and W. R. Brock & Co. have just received a shipment of them, which are being picked up fast by the best tailoring trade.

W. R. Brock & Co. have secured the mill stock of overmade tweeds of one of the leading woolen mills and are offering them at a price to retail at 25c.

The Gault Bros. Co. have a range of special beavers from 60c. to \$2.25. This firm is showing a large line of ladies' plain and curled 6-4 frieze.

Twelve happy travelers, representing H. Shorey & Co., left Montreal for the Lower Provinces, Manitoba and British Columbia the last week in March. The prime cause of their joy was that they were not handicapped by having a single pattern or line of goods in their samples that had ever been shown before; everything new. No wonder they left home with confidence!

The Gault Bros. Co. have a large job line of heavy worsted trouserings, 6-4 width, for the fall trade, which they are offering at \$1.75.

A firm in Montreal have already cut for next fall's trade 5,000 Rigby-proofed frieze ulsters. This does not look as if the clothing trade were frightened at the new tariff.

Robert C. Wilkins, clothing specialties, Montreal, has just returned from a business trip to Quebec and points east. He reports business brisk and a good outlook for the summer.

H. Shorey & Co., Montreal, have sent out 500,000 letters, mostly to people in country districts, with the object of creating a demand for their goods, and helping their customers sell their stock. This is what we call advertising straight from the shoulder.

We were recently shown some surprisingly stylishly constructed ready-made overcoats for next fall by H. Shorey & Co., of Montreal, among which we particularly noted montignacs in blue and black, with quilted silk satin lining to the waist, the balance of the garment being lined with clay worsted; wool beavers and meltons, lined throughout with silk, both in plain and quilted lining. Such goods are a credit to Canada, and we doubt if they can be surpassed anywhere.

H. Shorey & Co., Montreal, give in one of their advertisements in one of the dailies a very amusing description of the longest war on record. They say that: "The longest war on record is that waged between a boy and his clothes, and the result is generally in favor of the boy! He is a bundle of aggressive activity, is the boy. He sails in to knock out that new suit on sight. He kneels down anywhere and everywhere to work his knees through his pants, squirms all over whatever he sits on to wear out the seat, pokes his elbows through his sleeves, twists off his buttons, and does contortion acts to burst his seams. He usually succeeds all too well, and though his mother may declare she can't and won't buy him a new suit, his disreputable appearance soon forces her to do it, and another victim is furnished him to operate on. Energy and activity are hard to beat, but passive resistance, if strong enough, can do it every time." H. Shorey & Co. guarantee all of their boys' clothing to be made of material that is thoroughly sponged and shrunk, to be sewn with the best of thread, and perfect in make in all respects. Feel in the pocket of any boy's suit you buy and see that you find therein H. Shorey & Co.'s guarantee card; if so, buy that suit, and tell your boy to go ahead and enjoy himself.

Shirts *Blouses*
Collars *Overalls*
Cuffs *Jackets*

SHIRTS—We can give you the best lines of White Shirts at the very best prices, because we do our own bleaching by a process patented by us this year.

We also carry a large stock of Regattas, Black Satens, Oxfords, Silk Stripes and Flannelettes.

COLLARS AND CUFFS—A full range of all styles for both ladies and gents.

JACKETS AND OVERALLS—We are offering **SPECIAL PRICES** in these lines. Having a large stock on hand we have decided to clear at very low prices. Send for samples.

See our O.K. Elastic Suspender Bib Overalls

M. L. & H. SCHLOMAN
 MONTREAL

Wyld, Grasett & Darling

SPECIAL LINEN ATTRACTIONS

Damask Table Linens

U. 20—52-in. 21—56 in. 22—60-in. 23—60-in.
 30—60-in. 27 x 60-in.

18-Inch Cotton Crash

Check Glass Cloth, in Red and Blue.
 U. 6—14½-in. 7—16-in. 8—18-in. 9—20-in.
 10—22½-in. 11—26-in.

Bordered Tea Cloth

U. 1—16-in. 2—18-in. 3—20-in. 4—23½-in.
 5—25-in.

Roller Towellings

S. 10—13-in. S. 11—Hygienic Crash, 35—16-in.
 36—18-in. 37—20 in. Very Special, U. 70, 29-in.

Comparison with any competition solicited.

Wyld, Grasett & Darling
 TORONTO

John Fisher, Son & Co.

442 and 444 St. James Street

MONTREAL

WOOLLENS

AND

Tailors' Trimmings

Fall Samples are now in the hands of our travellers. Kindly reserve orders until you have seen our line, which is the largest and most varied we have ever shown.

SAMPLES FORWARDED ON APPLICATION

JOHN FISHER & SONS

Manufacturers and Merchants
 HUDDERSFIELD, Eng.

A. A. Allan & Co.

Beg to call the attention of the trade to their large preparations for

SPRING, 1897

In all lines of

Hats, Caps

AND

Straw Goods

Our Importations are commensurate with our continually increasing business, to which we invite inspection. See our range of

Wakefield's English Silk and Felt Hats.

.... See our range of....

Leslie & Co.'s English Silk and Felt Hats.

We challenge the trade for their equal in style and quality.

A. A. ALLAN & CO.

51 Bay St.

TORONTO

NOTES FROM NOVA SCOTIA.

HALIFAX, April 30, 1897.

As would naturally be expected, the new tariff was the absorbing question among dry goods men the last few days. Now that they have figured it out they express general satisfaction. The simplification pleases all here. The former complications were a source of annoyance to our merchants.

Our millinery houses have all had their show days. Smith Bros. and Wellner, Moore & Partridge, wholesale, made splendid displays. Their customers came from near and far. The retail and jobbing houses of A. O'Connor and Le Bon Marche were also much in evidence and their handsome stores were thronged during the show days.

Charles L. Hamilton, formerly with Burns & Murray, is about to open a retail dry goods store on Spring Garden road.

Business throughout the province is reported fair on the average. It is up to the standard on the South Shore, but poor in the Annapolis Valley.

Scovil & Page and Barnstead & Sutherland, two firms always in the lead in improvements, have put in the new cash system. Scovil & Page have their cashiers desk upstairs in the manager's office. Customers, unaccustomed to the innovation, look surprised when they see their cash disappearing through a hole in the ceiling.

A. M. Payne, of John Silver & Co., returned recently from England. While in London he lunched with the Lord Mayor.

George Stanley and L. Prowse, of Charlottetown, both enterprising dry goods men of the "tight little island," were in Halifax recently on their return from England, where they had been purchasing spring and summer goods.

ORDERING BY LETTER.

A very important branch of a wholesale dry goods jobbing house is the letter order department. W. R. Brock & Co. have an excel-

lent system, the best proof of which is the very large business done through this channel. The department is in charge of an experienced man, who has a thorough knowledge of the general business, and with the assistance of heads of each department orders are filled promptly and accurately.

CARPETS AND HOUSE FURNISHINGS.

A few interesting notes from the great carpet and house furnishing department of John Macdonald & Co. are the following. Repeats in moquette rugs and sash muslins; three special lines in tapestry mats, their large range of lace curtains again complete, repeats in many lines of tapestry carpets, also showing a splendid range of tapestry curtains at a low price. They report a good demand for their heavy Axminster floor squares, being used in many of the modern houses instead of carpets. They are still showing a good range in four-yard-wide linoleums and floor oil-cloths.

They are giving every attention to detail in house furnishings. They have been compelled to send heavy repeat orders for a number of lines of most popular patterns in carpets, these goods they expect to arrive daily, some of which have already arrived. New goods arriving daily.

JUBILEE ART MUSLIN.

James Johnston & Co. have just received a shipment of the new Jubilee design in art muslin, at 8c. per yard. This is a novelty and a sure seller.

TARIFF MATTERS.

The Alaska Feather & Down Co., of Montreal, state that under the new as well as under the old tariff, the "Puritas" white batting comforter will maintain its high standard; and that they will continue to be headquarters for high-grade eiderdown quilts and cushions.

The Wholesale House that supplies you with . . .

North Star, Crescent and Pearl

Cotton Batting gives you the best value obtainable.

Even the Pearl grade is guaranteed stronger and better adapted to requirements than any grade of any other batting.

These grades are the strongest, handsomest and most desirable cotton bats obtainable.

NOTHING DECEPTIVE

They look well in the roll. They have the strength and qualities required by the consumer after unrolling. They make strong comforters.

When you unroll and unfold them you can test the strength and they will not fall apart like so much chalk. You can't blow them to pieces in a hurry.

THREE GRADES. THREE PRICES. THE BEST AT THE PRICE.

CLAPPERTON'S THREADS

ARE STILL LEADING.

The wide-awake merchant keeps "Leaders."

WM. CLAPPERTON & Co.

165 ST. JAMES STREET

MONTREAL



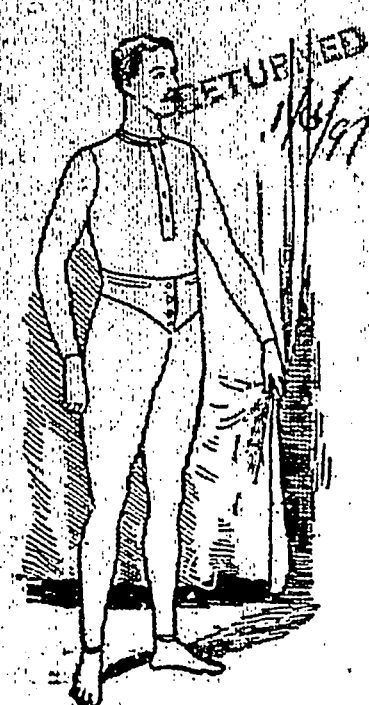
A PLAIN STATEMENT

During the next sixty days most merchants will place their fall orders for underwear, and we claim that we have never been able to offer the trade such values as we are now doing. New machinery and enlarged facilities represent lower prices, with the same high standard of quality, and the finish improved where ever possible. It will be found this season that our actual values, apart from the reputation our goods have with the public, are ahead of anything that will be offered.

OUR NEW BOOK of original electros for the trade will be ready in a few days—write for it.

THE **MONTREAL SILK MILLS CO.**
MONTREAL

The Diamond Brand



Last season the Diamond Brand underwear began to attract the serious attention of the buyers in the largest houses, and from the way repeats came along we see our values must have been all we claimed for them.

For the coming fall we defy competition on **Price, Style or Finish.**

The trade will do well to pause before placing orders till they have seen and compared **The Diamond Brand.**

MADE FOR . . .

Men and Boys
Women and Children

Prices to suit the market.
Values and Finish to sell
the goods on sight.

HERMANN H. WOLFF & CO. MONTREAL

SUGGESTIONS FOR CLERKS.

By LYLE MERTON.

Specially written for THE DRY GOODS REVIEW.

WHERE is the clerk who is not expecting larger pay? I doubt not but that this absorbing question is forever uppermost in the minds of most young men employed in business houses.

It is the one question with many of them, and in their desire for its attainment they often overlook the requisites of true success.

Clerk service, like every other commodity in the commercial world, is regulated by that inflexible law of supply and demand. The wages any young man earns will, in ninety-nine cases out of a hundred, depend upon the quality and amount of work he renders his employer.

Although clerks often imagine themselves underpaid, they fail to realize that if they would receive more pay they must show their ability to earn more than they actually receive. No one will be advanced to a higher position who does not show that he is able to fill it by doing his present work in the very best way possible.

Money is not the only compensation a clerk receives for his services. The knowledge of the business and the foundation of the principles upon which all business is conducted is of value to every clerk, and he should strive to learn all he can, as the knowledge thus gained will be worth dollars to him by-and-bye.

So, although the pay may be small, the youth should not overlook the fact that he is gaining a business education of more value than perhaps his wages. Should he receive no pay for the first few years of his career, the information given him would no doubt be sufficient remuneration for the service rendered his employer.

It is unwise for a young man to put salary forever first of all, and wish and pine for the days to pass when he can earn a large salary. Let his attention be given to some of the essentials which underlie a successful business career, and if he faithfully works to that end, ample remuneration will follow, as surely as night follows the day.

Let him first be prompt in getting to work in the morning and after lunch. It is best to be always a little early. It is a good sign for the young man to be on the ground before his fellows. It shows that he does not begrudge giving his employer a little more time than is expected of him.

When you see a young man loafing around the corner just for the sake of putting in the time, as he does not wish to go into the store until the noon hour has fully passed, you may rest assured that he is not more than a very ordinary clerk. Yet, if you were perhaps acquainted with this young man, he would complain of the smallness of his salary.

Then every clerk should keep his eyes and ears about him and use his best judgment in doing his work. He should put thought into the little seemingly trivial details of his daily round of duty.

He may have no trouble in keeping himself busy, but if he has much work to do, he should learn to do what is most necessary first.

I have seen young men who were real plodders, who would work faithfully, but did not seem to have sufficient ability, (or else did not use their brains) to realize that part of their work which first needed to be done. All their work was of equal importance to them, and they just went to work at what came before them, while perhaps a portion of their work needed especially to be done.

For instance, the invoice clerk may imagine that while he diligently works at making out invoices, he is doing his whole duty; while if he would stop to consider, he could readily understand that the nearby customers would need their invoices at once, while

those several hundred miles away would not receive their goods for some days and hence the invoice need not be sent until those nearer at hand were attended to.

Then another point which every clerk should consider, should be an interest in his employer's affairs. He should have the same careful regard for his employer's interests as if they were his own. If he is actuated by this motive he will not willingly destroy or waste anything about the store; and he will find that such an interest will soon attract the notice of the proprietor.

Then above all I would put unscrupulous honesty as the most important element in every young man's business life.

The temptation to purloin some little article may sometimes be great, but let everyone determine to pay for every article taken from the store.

In fact, it should be bought from an older clerk as if you were a customer and not an employe.

Do nothing that will excite the least suspicion, but let all your actions be actuated by right motives; and if you will observe some of these simple suggestions, success and pecuniary gain will come to you about as soon as you are able to receive them.

A DECIDED NOVELTY.

THE NEW PATENT REVERSIBLE-BOSOM SHIRT.

A REAL novelty in the shirt line is out this week. E. Van Allen & Co., of Hamilton, Ont., are introducing it to the trade, and a description of it appears on page 15 of this issue.

The new shirt is called the Reversible, and is based on the knowledge that the body of an ordinary shirt remains clean twice as long as the bosom and cuffs. The new patent enables you to reverse both bosom and cuffs, and you have a clean shirt with the same body. In the colored shirts, the same shirt can have two distinct patterns. Among the advantages are the saving in laundrying, the fact that the shirt is light and is made with open back, so that studs need not be moved on taking off and putting on. It is not easily described in all details without a personal examination.

The trade would do well, therefore, to write Messrs. E. Van Allen & Co. for the lithographed card in colors and the sample card of cloths which are employed as material. In fact, the firm offer to send a box containing a half-dozen in assorted sizes as a sample, returnable if the goods are not found satisfactory. The Reversible promises to have a great run, and is a patented article, so can only be obtained from the makers.

The firm is one of the oldest in Canada, having been established 27 years in the shirt-making business, and are making a specialty of this line, though they make also all classes of shirts, collars and cuffs.

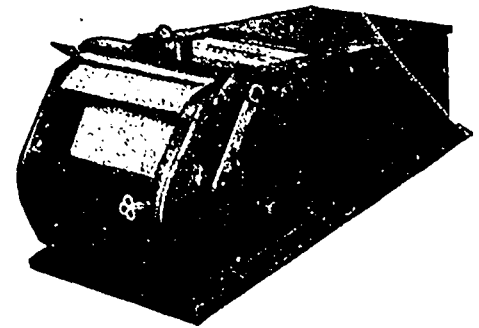
AUSTRALIAN WOOLS IN ENGLAND.

No less than 70 per cent. of the aggregate quantity of wool imported into the United Kingdom is supplied by Australasia. The increase in production not only of Australasia but of the River Plate has, even in the face of a steadily improving demand, had its influence on prices; but, taken with other commodities, the fall in wool has not been as a fact greater than in other directions. Doubtless it is because it affects the Australasian colonies so greatly—wool being their principal export—that they seem to feel it more; but as a fact the difference in the percentage of depreciation is not large.

S. F. McKinnon & Co. have a fine assortment of fancy silks suitable for blouse waists, and ask buyers to send for samples of these goods.

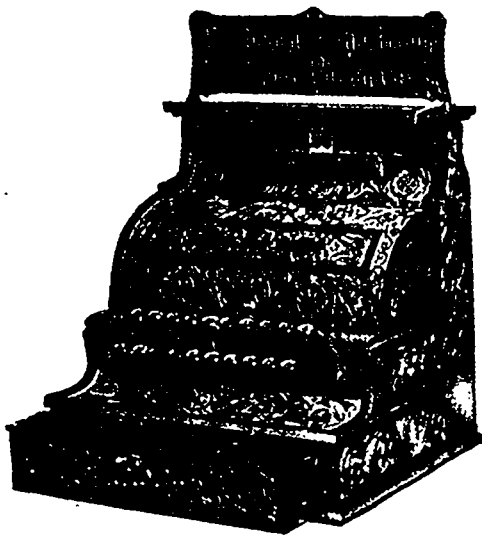
THE GENUINE Costs Less Than the Imitation.

Every successful company has a lot of cheap and unscrupulous imitators. The goods they offer are usually just about as near the models they attempt to copy as the statements they make are near the truth.



Manfolding Autographic No. 225—\$12.

The National Cash Register Company has been doing business in Canada for ten years. It maintains offices at 6 Rossin Block, King Street, W., Toronto; 1685 Notre Dame Street, Montreal, and in Vancouver, British Columbia.

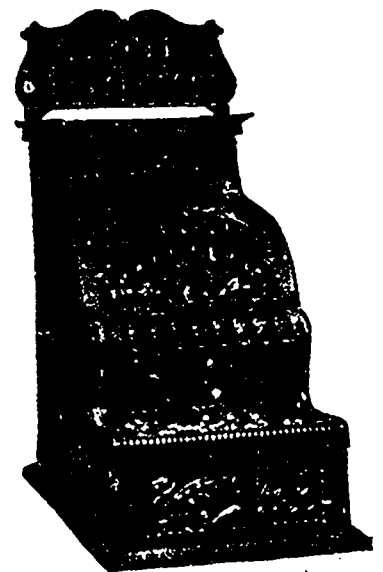


Detail Adder No. 13—\$60.

It makes 90 kinds of cash registers, ranging in price from \$10 to \$375. It sells second-hand National and other registers at the lowest prices. It will make and sell any kind of a cash register for less money than any other concern in the world.

Do not be deceived. When a cash register is advertised as "just as good as the National," that ought to be sufficient reason for buying a National, particularly when you can get the original National for less money than the imitation.

Call at one of the addresses above named, and see what we can do for you.



Key Total Adder No. 50—\$120.

WHY NO BRANDS ON THESE GOODS?

Editor DRY GOODS REVIEW:

SIR,—In the issue of THE DRY GOODS REVIEW for April I notice the article "Made in Canada," and I shall be glad to see this line taken up more thoroughly by THE REVIEW. I think the time has come when Parliament should enact a law obliging all manufacturers to brand their goods. The question of advertising Canada is an old one, but poorly put into practice. In the absence of that patriotic spirit that should dominate all for their country's good, the Canadian manufacturer has allowed himself to be drawn into the "still hunt" for trade to the loss of that credit which the country is entitled to. This, to a great extent, is due to lack of capital and the controlling interest in his own business, which has left him at the mercy of his selling agents.

To illustrate this most forcibly, I will give the conversation the writer had with a manager of a knitting mill in Ontario a few years ago. Being an advertising agent I was soliciting business of this firm. The manager being a little irritated at a card he had just received, he cut short any possibility of my getting any business or wasting any time by reading me the card, which said: "Ship us the goods in plain boxes and we will do the branding."

Another firm in Ontario, through its manager, told me they had paid some hundreds of dollars for some fine lithographed labels for their goods, and they were not allowed to use them. Now you do not have to go far for the solution of these orders. It speaks on the face of it that those goods were as fine as any goods of the kind in the world, and, I have no doubt, were sold at an advanced price as imported goods. What other inference could you draw from the above restrictions?

In this way Canada does not get the reputation her manufactures deserve, or the country either, and hence, I say, the Parliament

of Canada should pass a law compelling the mills to brand their products and let them sell on their merits.

I could name twenty or more manufacturers who were in the same position. One said to me. "If the selling agents would allow me 2½ per cent. on my output I would be satisfied." This firm did not brand their goods, and do not to-day, although they need not feel ashamed to do so, as they are as fine goods as are produced in that line.

A SUBSCRIBER.

FOR COUNTRY TRADE.

W. R. Brock & Co. report a good trade in an extra heavy print cloth that can be retailed at 10c. It measures 32 inches and can be had in a large variety of designs, light and dark, including pinks, blues, heliotropes, regattas, dark madders and burgundies. It is a particularly good cloth for country trade.

PEWNY CO. MOVING.

Emil Pewny & Co., kid glove manufacturers, Montreal, who are at present on St. Alexis street, are removing to a larger warehouse on the south-west corner of Notre Dame and St. Helen streets.

BRIEF NEWS OF THE TRADE.

P. Garneau, Fils & Cie., Quebec, have some nice patterns of cotton woven plaids.

S. Greenshields, Son & Co. report a large demand for Organdy dress linings, which they have in stock in all shades.

P. Garneau, Fils & Cie., Quebec, have restocked their lines of arabesque and damasse dress goods in the newest designs.

S. Greenshields, Son & Co., have bought 3,000 10-4 white crochet quilts, which they are selling at a remarkably low price.

THE NEW PHOTOGRAPHY!

As the Bones are to the Hand, so is the

"Cravenette" Co.'s

PROOFING

to the Cloth. . . .

Invisible, but Essential.

Mantlings, Imperials, Serges, Covert Coatings, Velveteens, etc.

The "CRAVENETTE" CO., Ltd., BRADFORD.



Canadian Made for Canadian Trade

Equal in design and finish with the production of European Mills, superior in point of value.

SEE OUR SAMPLES FOR FALL 1897

OF

**BEAVERS
NAPPS
SERGES**

**PRESIDENTS
CHINCHILLAS
TWEEDS**

Full lines now in the hands of our Agents,

MILLICHAMP, COYLE & CO.,

Wholesale Only

Hallfax, Montreal, Toronto, Winnipeg, Victoria.

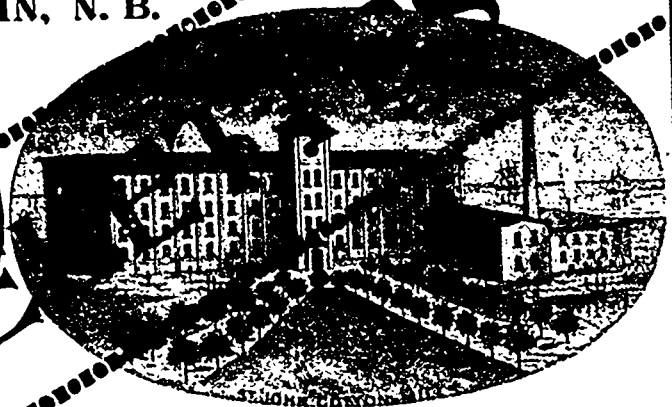
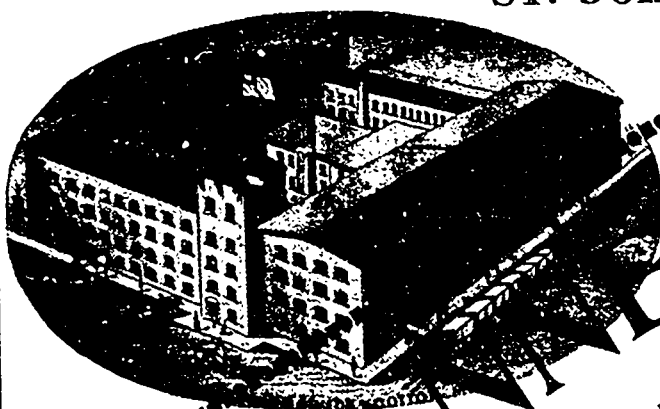
A. W. BRODIE

WOOLEN
MANUFACTURER

HESPELER, Canada.

W.M. PARKS & SON, Ltd.

ST. JOHN, N. B.



**Cotton Spinners,
Bleachers, Dyers
and Manufacturers**

Grey Cottons, Sheatings, Drills and White Ducks, Ginghams, Shirtings, Tickings, Denims and Cottonades, in Plain and Fancy Mixed Patterns Cotton Yarns, Carpet Warps, Ball Knitting Cottons, Hosiery Yarns, Beam Warps, for Woolen Mills, and Yarns for Manufacturers' use

THE ONLY "WATER TWIST" YARN MADE IN CANADA

Agents
J. SPROUL SMITH, 21 Wellington Street West, Toronto
DAVID KAY, Fraser Building, Montreal.
JOHN HALLAM, 83 Front Street East, Toronto, Special Agent for Beam Warps for Ontario.

MILLS { NEW BRUNSWICK COTTON MILLS
ST. JOHN COTTON MILLS

ST. JOHN, N.B.

HINTS TO RETAILERS.

By a Head Clerk.

THE SHOPPING BAGS.

WHILE shopping bags are very convenient for the buyer, they are an article which the dealer dreads. For the buyer, they cover up untidy parcels, and they can carry home small parcels, which are hardly worth while having sent.

On the other hand, they will cover very valuable articles which have been brought forward, to show, and which they can very easily slip into the bag when the salesman's back is turned. I used to have a good deal of trouble with them. Small articles were constantly being purloined from my counters. Whenever I saw a customer with one I kept my eye on her. I found that if I did not turn quite so far around I could keep an eye on them without them knowing it. I found this to be a safeguard for my goods.

HOW TO HANDLE CUSTOMERS.

When a clerk is selling goods he should always try to find out what his customer wants. Do not try to palm off the first thing that you can lay your hands on, and never misrepresent the goods.

Be obliging. It will win your buyer over to you. I have known people to wait fifteen minutes and sometimes longer for a certain clerk to wait on them, for they always could rely upon what he said.

Here are a few ways in which the clerk can oblige the buyer. Do not be afraid to show your goods. See that your customer has a chair or stool to sit upon, that the goods are shown in a good light, and open the door for her when leaving.

If you are going to import direct be sure you know what you are doing. I heard the other day of a man who had ordered dress goods abroad and got double quantities. In one piece there were 90 yards when he expected 30 yards. He had ordered by the piece and forgot that the lengths would be different than when ordered from a Canadian house. He had to pay out the extra duty; the goods were on his hands in a larger quantity than he could dispose of. It made him very angry when, on figuring out the purchase, he found the cost of one line to be 10c. more per yard than if purchased at home. These difficulties could have been avoided if he had bought here, but the penalty of buying at

long range is that unless you see the goods and have a string on the house which sells them you are apt to get into a mess of this kind. And it is impracticable to return the goods. I was telling this story to a merchant tailor last week, when he ejaculated: "Why, the same thing happened to me in some linings I bought; double quantities arrived, and I had to hustle to get the money to pay the duties. The moral is, if you import, see that you weigh every detail carefully."

It is quite noticeable that when a new store is started up proprietor and clerks treat customers with much greater deference and consideration at first when the business is being built up than after a while when the concern is more established, thinking evidently that a relaxation in courtesy and attention are allowable when the business has grown and developed. It is a rather lamentable fact to be forced to contemplate that deferential manners are only resorted to as a diplomatic measure and are not natural acquirements; while trade will be attracted by good treatment it won't require many slights or much inattentiveness to make it fall off again. This is the opinion of The St. Louis Reporter and it is as applicable here as elsewhere.

Be like a sponge in one respect. Absorb ideas from everybody with whom you come in contact. You can learn something from the humblest, some crude facts if not some ideas. The man who is himself the all-sufficient source of his own knowledge cannot expect to keep abreast of the progression in his line of business. He is a shrewd business man who never taking in but never giving out information. One of the largest mills in this country was started from a tip given by an innocent solicitor for foreign manufacturers. He carelessly announced a plan of his employers to start mills in this country. He was soliciting business from the man, who turned out to be a future competitor. This man had a habit of giving an audience to every solicitor who called, and he always turned the conversation in such a way that he learned something of more or less value. He never let anything good get away from him. He was never too old to learn. So the successful business man is in one sense a bundle of hooks and eyes.

Weaven Labels.

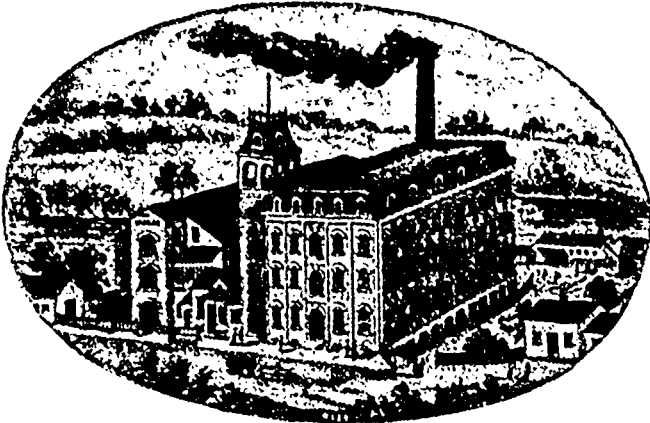
Shirt Labels & Hangers
UNDERWEAR LABELS
INITIAL LETTERS
INDIVIDUAL NAMES.

KLUGE BROS. Proprietors
German Artistic Weaving Co.
274 & 276 Church St.
NEW YORK.
CREFELD LONDON PARIS

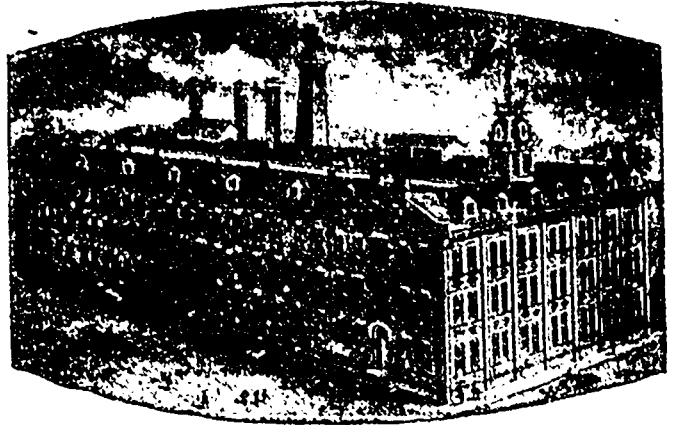
Silk Labels & Hangers
NECKWEAR LABELS
DRESS BELTS
SHOE LABELS.

Night Shirt Trimmings.

TORONTO OFFICE: ROOM 109 McKINNON BUILDING.



MILL NO. 1.

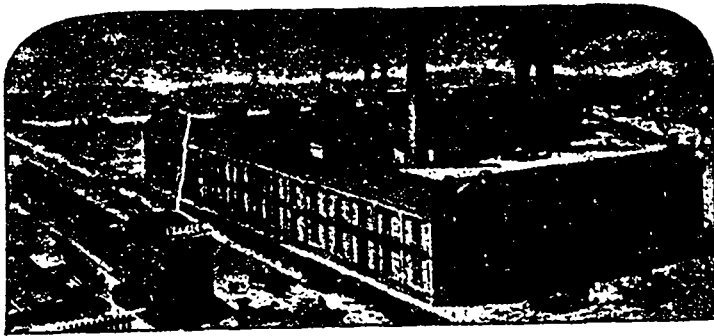


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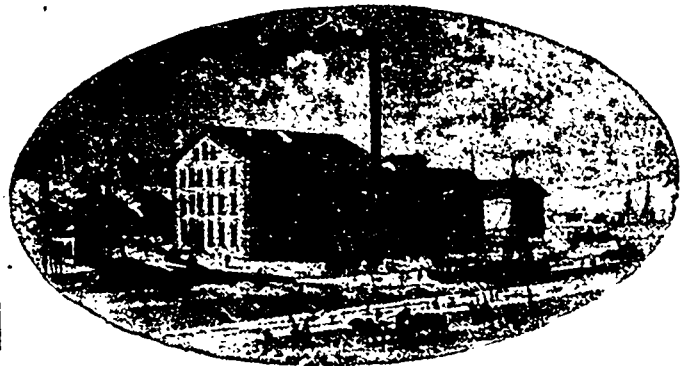
The Penman Manufacturing Co. Limited

HEAD OFFICE: PARIS, ONT.

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



MILL NO. 3.

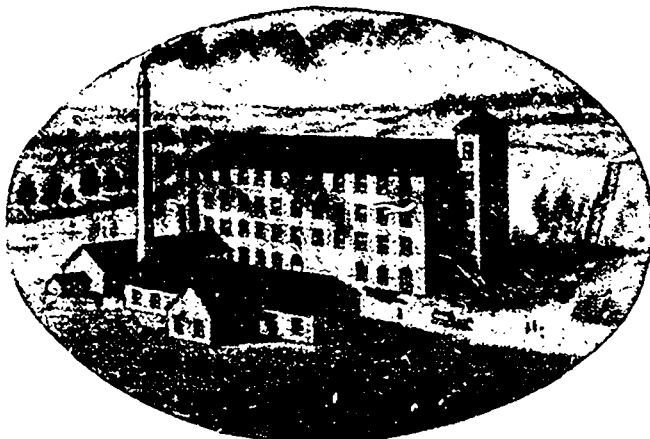


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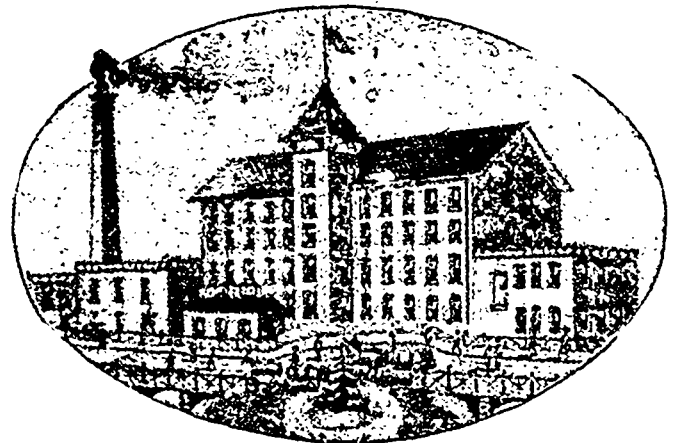
The Oldest and Largest Manufacturers of **KNITTED GOODS**

in Canada. Manufacturers of every description of Men's, Ladies', Misses', Youths' and Children's Underwear, Hose, Half Hose, Knitted Top Shirts and SWEATERS.

The travellers of all the best wholesale houses in Canada now carry full lines of our make. Be sure you see them when placing your Fall Orders. . . .



MILL NO. 5.



MILL NO. 6.

BRIEF NEWS OF THE TRADE.

THIS spring there is more demand than any previous year for summer cushions made in fancy sateens with a wide frill. The Alaska Feather & Down Co., of Montreal, recommend their cushion No. 551 as their best in this line.

P. Garneau, Fils & Cie., Quebec, have a nice line of damascene prints in stock.

Belts, in all the new colors, with harness buckle, are shown by Brophy, Cains & Co.

P. Garneau, Fils & Cie., Quebec, are offering a special value in apron muslin (colored borders).

Brophy, Cains & Co. have just stocked a few cases of lace curtains, low prices, nobby designs.

S. Greenshields, Son & Co. have chenille table covers in 4-4, 6-4 and 8-4 at very special prices.

P. Garneau, Fils & Cie., Quebec, are selling the "cadix" printed plaids, also "drapery twills," in American cretonnes.

In 10-4 cotton blankets, S. Greenshields, Son & Co. have bought 3,000 pairs, which they are selling very much under value.

P. Garneau, Fils & Cie., Quebec, can furnish Jubilee flags, Jubilee handkerchiefs and decorating prints at prices within everybody's reach.

S. Greenshields, Son & Co. have been very fortunate in securing a very cheap line in all-linen huck towels. These are perfect goods and very much under value. They have also got a job line in seconds in damasks, napkins, cloths, etc., which they are selling at a very close price. In lace curtains they have a complete range in lace and Swiss goods, all prices.

BED PILLOWS.

This is a most unsatisfactory line with most housekeepers, as until recently they have been in the habit of buying raw feathers from the farmer and casing them in their ticking without any pretence at renovating. Now, feathers used in this manner are sure to smell and cause a heavy, unhealthy odor in the bedroom; besides, when bought in small lots in this way, the cost is much more. The Toronto Feather & Down Co., Ltd., make a large variety of these goods in fillings, from the cheapest to the best, and they are a good paying line for any merchant, besides being an article which everyone must have.

A NEW TICKING.

The newest in bed pillows is a printed ticking, brought out by a Philadelphia house. It is shown in a variety of stripes and fancy designs, and bids fair to supplant the old-fashioned blue and white striped ticking. The Alaska Feather and Down Co. are showing a large range of these and report this novelty to be quite a hit.

FANCY SILKS.

In addition to the lines referred to in their advertisement, Brophy, Cains & Co. will receive by ss. Laurentian, first week in May, several new lines in fancy silks to retail at 50c., 75c. and \$1.

SEVERAL ATTRACTIVE LINES.

John Macdonald & Co. are showing a complete stock of over-makes in cotton hose from some of the leading manufacturers. Special lines in ladies' cotton vests, ladies', misses' and children's "Imperial fast black" hose which is so well and favorably known, in all prices. Special value in black lustres to retail at 25, 35 and 50c. per yard. They are well equipped for summer season business, having in stock a magnificent display of the latest novelties in wash fabrics, amongst which are some special purchases that are

being sold remarkably cheap. Their stock of white goods is fully assorted, including their popular lines of check muslins, lawns, nainsooks, etc., etc. Their travelers are now on the road with a complete range of dress goods samples for the fall season, representing British, French and German manufacturers.

MONTREAL FRINGE AND TASSEL WORKS

TRADE

Established 1883

Moulton & Co.

Proprietors.

MARK

12 St. Peter Street Montreal

Manufacturers of . . .

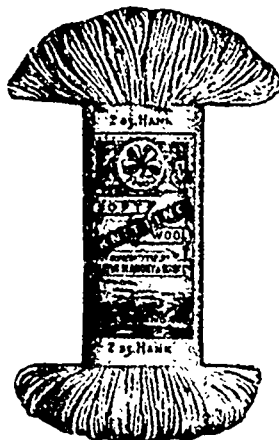
BRAIDS, CORDS, FRINGES, TASSELS,
BARREL BUTTONS, LOOPS, ORNA-
MENTS, ETC. . . .

Banish Dust!

Save your goods by using our
DUST-LAYING OIL
on your floors.

Used in Toronto, and in other cities of the
Dominion.

The Toronto Floor Oil Co.

34 YONGE STREET
TORONTO.

Blarney Yarns

Manufactured by . . .

Martin Mahony & Bro. Ltd.

Blarney, Cork, Ireland.

FINGERINGS in 6-lb. spindles.
SAXONYS in 1-lb. boxes and 2-oz. hanks.
MENDINGS on cards and ¼-oz. skeins,
¼ gross in box.

These Celebrated Wools are made in all the
newest Moss Tint, Spiral and Twist Mixtures, for
Golf and Bicycle Hose.

Before placing your order for fall, send for
Samples and Prices.

Agent for U. S. and Canada

R. H. COSBIE,

Manchester Building, Melinda Street,

Toronto

WARDLAW
YARN MILLS DUNDAS,
Ont.

Thos. D. Wardlaw

Manufacturer of

Worsted and Woollen Yarns, Fingering,
Wheeling and Knitting.

Loops and Novelties for Dress Goods,
Cloakings, etc.

Carpet and Serge Warps.

GOLF AND BICYCLE YARNS A SPECIALTY

Write for Prices and Samples

. . . TO THE WHOLESALE AND MANUFACTURER ONLY . . .

1837 "QUEEN'S JUBILEE" 1897

H. J. CAULFEILD & CO.

WHOLESALE MEN'S FURNISHINGS, and manufacturers of Summer Clothing, Shirts and Overalls.

Have received first shipment of . . .

- Jubilee Bow Ties
- Jubilee Derby Ties
- Jubilee Knot Ties
- Jubilee Silk Hdkfs.
- Jubilee Cambric Hdkfs.

Latest American Novelties in . . .

Colored Front Shirts

With separate Cuffs to match. Special value.

Large shipment of American Diagonal Rubber Coats (Black).

H. J. CAULFEILD & CO. ^{17 Front St. West} TORONTO

For Sorting Trade

We have a nice, clean assortment of Men's, Youths', Boys' and Children's Clothing in desirable shades of color and popular patterns of cloth

PROMPT DELIVERIES ON ALL ORDERS SO LONG AS OUR LIMITED STOCK LASTS.

The Goods are of correct design.

The Making is thoroughly honest.

The Styles are of acknowledged vogue.

SPECIAL ATTENTION PAID TO LETTER ORDERS.

CHALCRAFT, SIMPSON & CO.

62 Front Street West, TORONTO

THE DINGY STORE IS OUT OF DATE.

THE dingy, antiquated, obscure store is doomed. The sooner the dealer will modernize his surroundings the better chance he will have to compete with others. The fittest only will survive, and no other truism can be applied with so much aptness to the present times. The modern loves light, neatness, cleanliness, attractiveness; if you can add splendor and elegance so much the better. Some dealers deplore what they are pleased to call "the disintegration of the trade." They say that the department stores are causing their ruin. Their surroundings would bear out their statement. They do business at the "old stand" it is true; and an old one it is, too. No windows for display; old, worm-eaten fixtures, poor light and ventilation; old methods and inadequate accommodations in general. And then these people expect to do business and prosper these times. It requires no fortune to own a modern store. Any one, be his capital ever so limited, can do something toward beautifying his surroundings. If you cannot afford elegance, choose neatness. Be cleanly above all, and employ your spare time in keeping off the dust. Dust seems to be very partial to the furniture stores; it needs constant attention. Dust has killed more trade than anything else, probably. Keep yourself, your wares and your customers dustless, and make such modern improvements as you can, and you will soon have cause for less croaking. To lay claim to success now-a-days, you must not only be progressive yourself, but educate the public to be progressive. This can be accomplished by a modern store and stock and judicious advertising.

ENFORCE THE BY-LAW.

If merchants will see that the by-law regarding bathers being properly clothed when bathing is put in force, they will find the demand for bathing suits and trunks greatly increased. Messrs. W. R. Brock & Co. have a large range of both of these lines that can be retailed from 5 cents up to \$1.25 per garment.

A VISIT TO MONCTON.

A representative of THE REVIEW, making a tour of the Maritime Provinces, reached the city of Moncton, N.B., early in April. This eastern city is located on the bend of the Petitcodiac River, which is noted for its "bore" or "tidal wave," the largest in world. It is the headquarters of the Intercolonial Railway, and is therefore a busy railway centre.

THE REVIEW called on Mr. Peter McSweeney, proprietor of one of the largest stores, comprising dry goods, millinery, clothing and furnishings. This establishment is fitted with all the latest improvements usually to be found in a place of much greater size, such as the Lawson cash carrier system, etc. Mr. McSweeney reports business booming, the sales this year surpassing so far all previous

records, which is very encouraging considering the feeling of uncertainty as regards the readjustment of the tariff.

THE REVIEW found the spring millinery openings in full blast. The display was certainly very fine, the show rooms of Mr. McSweeney and Mr. H. G. Marr being transformed into a veritable fairyland, and, judging from the number of the fair sex present, the millinery departments are receiving the patronage they deserve.

THE FLAG PICTURE.

By referring to page 6 in our April issue the trade can learn where to purchase flags, etc., for decoration purposes for the fast approaching "Diamond Jubilee." The flag shown there in such perfect colorings and admirable design is an exact copy of one of the many that W. R. Brock & Co. are showing. Others in the selection this firm has are Britannia, St. George and the Dragon, several pictures of the Queen surrounded by the Union Jack representing her appearance now and when she ascended the throne, commemorative and picture handkerchiefs in many designs and styles that will sell rapidly at a good margin of profit. Sample lots can be had when requested per letter, wire or telephone.

A JUBILEE TABLE OIL.

The Dominion Oil-Cloth Co. are preparing a Jubilee table oil-cloth as one of their novelties for the coming season's trade. It makes a very neat and attractive pattern and will be a good seller to people who are after novelties. It is made in five different colors. Samples are not ready yet, but will be in the hands of the wholesale houses within a couple of weeks.

MAKE YOUR TOWN "NEWSY."

They say that news is scarce in small towns, that everybody knows everybody else's business and that a word whispered at one end echoes at the other. This should make advertising easy. All you have to do is to make your store bright, interesting and worth talking about and people will advertise you.

Suppose some ugly rumor concerning yourself or your business was started, how quickly tongues would commence to wag. Wouldn't it be almost as easy to set the women by the ears about the things they love best to talk of—things for personal adornment! Let it be known that you have positively the prettiest dimities that ever left the loom, the nattiest shirt waists ever shown, the most fetching styles of millinery ever conceived and customers will not be able to resist an inspection at least.

Your store may be a gold mine of pretty styles, but if it is an undiscovered one it will do no one any good. Make news more plentiful in your town. Let it be bright, interesting store news—that's the kind that chiefly interests the people who are most interesting to you.—Dry Goods Economist.

We've Got Our Name Up

H. SHOREY & CO.
Wholesale Clothiers and Manufacturers
of RIGBY WATERPROOF CLOTH
AND CLOTHING
MONTREAL

for making clothing that gives satisfaction, and we guarantee it in every particular.

**LET US HELP YOU
GET YOUR NAME UP.**

You can do it by selling our make of goods.

We give a guarantee with every garment, and our guarantee is the silent salesman that helps you.

*Do not try to hatch a chicken
from a china nest egg.*

The Merchant who does not keep the goods his customers want, but tries to educate them to buy such goods as he wishes to sell them, is like the hen who tried to hatch chickens out of china nest eggs. If you do not have what your customer wants, get it, and you may be able to hatch a profit.

Your Customers are asking for

SHOREY'S...

Ready-to-wear Clothing

AND...

Rigby-proofed Clothing

See that they do not have to go elsewhere to buy them.

Finley, Smith & Co.

Importers of...

WOOLLENS and
TAILORS'
TRIMMINGS



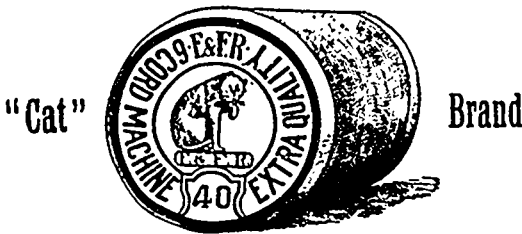
29 VICTORIA SQUARE

WM. C. FINLEY
J. R. SMITH

MONTREAL

BELGIAN

SEWING COTTON.



Grand Prize: Paris and Antwerp

BEST AND CHEAPEST

Strong, Even and Elastic



Solo Agent for Canada:

Jno. A. Robertson

Write direct for Samples,
and ask leading Wholesale
Houses for Quotations.

Board of Trade Building,
. . . MONTREAL

A. McDOUGALL & CO.

Woollens and Tailors' Trimmings

168 McGill Street

. . . MONTREAL

Sole proprietors of the celebrated **TYKE** and **BLENHEIM** serges.

None genuine unless stamped with registered trade mark every 2 1/2 yds.

A. McDOUGALL & CO.,

Sole Proprietors

A THRIVING NOVA SCOTIAN FIRM.

A REPRESENTATIVE of THE REVIEW, who is now making a tour of the Maritime Provinces, called on Messrs. Blanchard, Bentley & Co., of Truro, N.S., about the 15th ult. This is one of the most extensive houses in Nova Scotia. They do a large jobbing trade besides having three retail stores, two in Truro and one in New Glasgow. Mr. Blanchard, of this firm, has been in the European markets for about two months and is expected home via New York in a few days. There seemed to be a thorough business-like air about this concern. They carry an enormous stock and every department was loaded up with recent importations. The main store was the one visited. All buying and advertising is done from it. This establishment is fully one hundred feet in length and about 60 feet wide, has four handsome plate glass windows and two entrances, is fitted with the railway cash system, has modern offices and is one of the handsomest stores east of Montreal. This firm do a very large mail order business among the country store-keepers. They have strictly one price. Their wholesale departments occupy the three upper floors. They have a separate staff for the wholesale and seem thoroughly equipped for a large trade. It was Mr. Bentley, of this firm, who greeted THE REVIEW, and on asking him what he thought of THE DRY GOODS REVIEW, that gentleman replied: "THE DRY GOODS REVIEW is one of the best trade journals produced in either this or any other country, and in my opinion should be in every retail store in the Dominion. The young men behind the counter should all make a point of reading it if they want to be up-to-date salesmen. It is a magnificent specimen of the printers' art, the advertisements are splendidly set up, the topics dealt with are full of interest to the trade and, taken altogether, I consider it a production creditable to Canada and the dry goods trade."

A POINTER FOR YOU.

If you contemplate making any purchases this month for early fall delivery, W. R. Brock & Co. say that you should not do so without first inspecting their large assortment of flannels, blankets, shirts and drawers, ladies' and children's underwear, hosiery, socks, etc., etc. They claim never to have shown such a complete range and such magnificent value from first to last as for the approaching fall trade. Many lines they control, as they are able to purchase the entire production of the mill, and in this way can offer styles, value and finish equalled by few, surpassed by none. See samples in the hands of Brock's travellers.

A NEW GLASGOW FIRE.

On Sunday, April 11, about noon a fire broke out in the Liberal committee rooms, which are situated over the fine dry goods establishment of Messrs. Layton & Rennie, New Glasgow, N.S. Very little damage was done to the building, but Messrs. Layton & Rennie's stock is considerably damaged by water. The origin of the fire is unknown, but some think that as the political contest was getting very warm, and there being so much inflammable material in the Liberal committee rooms, it was a case of spontaneous combustion. After the fire was extinguished a great many Conservatives were noticed in the rooms, when some one innocently enquired if a turn-over had taken place, and the Conservatives at once fled.

CLEARING OUT ODD LOTS.

John Macdonald & Co. state that, notwithstanding the fact of careful and experienced buying, odd lots will accumulate at the end of every season. June 1st is their semi-annual stock-taking, and, this season being no exception to other seasons in producing odds and ends, they are making a special effort during the month of May to have them cleared out.

BUSINESS FOR SALE.

ONE OF THE OLDEST ESTABLISHED DRY GOODS, CLOTHING, MEN'S Furnishings and Boot and Shoe Businesses in Rat Portage for sale. This is an opportunity of a lifetime to step into a good cash paying business in a live, prosperous town. The owner is retiring in order to devote his time to mining. For particulars address Box 101, Rat Portage. (5)

R. FLAWS & SON Dry Goods Commission Agents
Manchester Bldg., Melinda St. **TORONTO.**

MARINE INSURANCE.

The Open Policies issued by the **MANNHEIM INSURANCE CO.** (Capital Two Million Dollars) cover goods from the time they are shipped until delivered at your warehouse.

For rates and further particulars apply to
JAS. J. RILEY & SONS, Managers for Canada, **MONTREAL.**

HANBURY A. BUDDEN

Attorney and Solicitor

Office for *Patents, Trade Marks, Etc., Montreal.*

World Wide Popularity

The Delicious Perfume.

**Crab Apple Blossoms**

EXTRA CONCENTRATED

Put up in 1, 2, 3, 4, 6, 8, and 16 ounce bottles.

And the Celebrated:

Crown Lavender Salts

Annual sales exceed 500,000 bottles.
Sold everywhere.

THE CROWN PERFUMERY CO.

177 New Bond St., LONDON, ENG.

By all principal dealers in perfumery.



"FITS LIKE A GLOVE."

THOMSON'S

ENGLISH MADE,

"Glove-Fitting." Long Waisted. Trade Mark

CORSETS

At Popular Prices:

The Perfection of Shape, Finish and Durability.

APPROVED by the whole polite world.

SALE OVER ONE MILLION PAIRS ANNUALLY.

A large stock of these GOOD VALUE Corsets always on hand at
JOHN MACDONALD & CO'S, TORONTO.

MANUFACTURERS: W. S. THOMSON & CO., LIMITED, LONDON.

See that every Corset is marked "THOMSON'S GLOVE FITTING," and bears our Trade Mark, the Crown. No others are genuine.

B. & C. Corsets

Peerless Dress Stays
Rubber Tipped Dress Stays
Braided Wire Hip Pads
Bustles and Dress Forms

Manufactured only by

BRUSH & CO. - TORONTO

BLANKET CLOAKINGS

are fast growing in favor. They are the

**LIGHTEST, WARMEST
AND CHEAPEST**

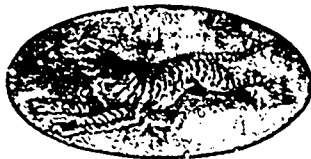
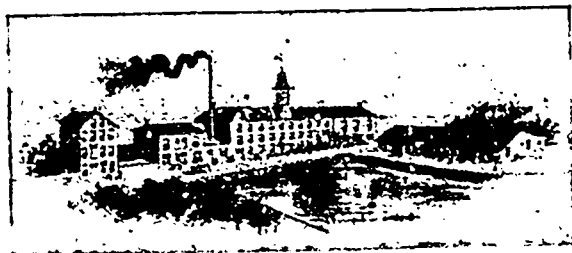
material to be found. Just the thing for children, as they stand rough usage splendidly. We make them in

**CARDINAL, NAVY
BROWN AND GREEN**

and guarantee the colors fast. You can have samples by asking for them.

EUREKA WOOLEN MFG. CO., Ltd.

EUREKA, N.S.



TRADE MARK, REGISTERED

Our samples of underwear for the approaching Fall season are now in the hands of our several representatives.

The GALT KNITTING CO., Ltd.

GALT, ONT.

N. B.—Our goods cannot be obtained through any wholesale house.

Why Buy Foreign Goods

When you can purchase Canadian make, save money, and have equally as good an article?

WE MANUFACTURE . . .

Scotch Tweed Suitings, Homespun Suitings, Fine Trouserings, Meltons, Kerseys, Beavers, Venetians, Irish Frieze, Overcoat Linings, Golf Cloakings, Ladies' Homespun Dress Goods, Travelling Rugs, made from domestic wool, warm and comfortable, in tartan colors, plain colors, and reversible; fine Australian Rugs, plain and reversible.

All our goods are manufactured from pure wool only, and are, therefore, clean and bright looking. Our designs are of the newest and noblest patterns, color guaranteed, and workmanship of the very best. We are selling to the retail trade. Correspondence solicited.

BOYD CALDWELL & CO.

Clyde
Woolen Mills

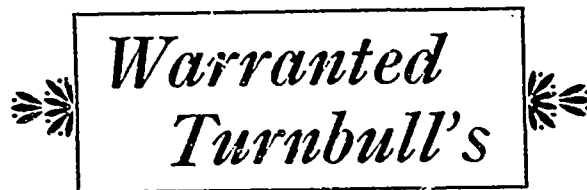
Lanark, Ont.

When You Show

Your customers

Underwear

bearing this stamp . . .



It is a guarantee that you are selling the best in the market. They are Full-Fashioned, which means that they are shaped on the machine; no rough seams. The comfort in wearing these goods is only known to those who have worn them. Our travellers are now on the road with a full line of samples.

THE

C. Turnbull Co.

OF GALT, LIMITED.

DOMINION COTTON MILLS COMPANY **SPRING 1897**

Whites, Greys, Ducks, Cantons, Drills, Bags, Grey Sheetings, Bleached Sheetings, Pillows, Towels, Piques, Yarns, Prints, etc.

Wholesale Trade only supplied

D. MORRICE, SONS & CO. AGENTS
MONTREAL and TORONTO

Re-dyers and Finishers

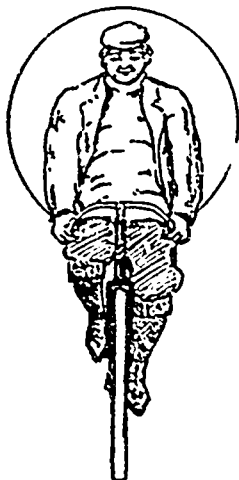
OF DRY GOODS IN THE PIECE ALSO MILLINERY GOODS OSTRICH FEATHERS DYED, CLEANED AND CURLED

AN HONEST CLAIM

That we have by far the largest and best-equipped General Dye Works in the Dominion, that we have the best technical Dyers and Finishers in our employ; and that our work is far superior to that of any other dyers in the Dominion. Customers can prove this claim by comparing our work; other dyers can test it when they like, work for work, in any place.

BRITISH AMERICAN DYEING CO., Gold Medalist Dyers

Principal Offices:
221 McGill St., Montreal 123 Bank St., Ottawa
90 King St. East, Toronto 47 John St., Quebec
JOSEPH ALLEN, Managing Partner. W. R. ALLEN, Technical Chemical Dyer, and Medalist City and Guilds of London Inst., Eng., in charge of Works.



IN THESE CYCLING DAYS

a smart cool suit of HOMESPUN is the correct thing. We lead in style and durability.

The Genuine Oxford HOMESPUN

is made only by us.

Trade Mark. "Tape woven across the ends of every web."

OXFORD MFG. CO. Ltd.
OXFORD, N. S.

THOMAS MEALEY & CO.

MANUFACTURERS OF

Wadded Carpet Lining

MEALEY STAIR PAD.

AND

STAIR PADS

HAMILTON, ONT.

OFFICE - 24 Catharine St. North.



WESTERN ASSURANCE COMPANY. FIRE AND MARINE

Head Office Toronto, Ont.
Capital Subscribed - \$2,000,000.00
Capital Paid Up - 1,000,000.00
Assets, over - 2,320,000.00
Annual Income - 2,300,000.00

HON. GEO. A. COX, President.
J. J. KENNY, Vice-President and Man. Director.
C. C. FOSTER, Secretary.

BEAVER LINE STEAMERS.

SUMMER SERVICE

Montreal to Liverpool Direct.

From LIVERPOOL	STEAMERS	From MONTREAL
Sat. May 1	Lake Ontario	Wed. May 19
" " 8	Lake Huron	Sat. " 22
" " 15	Lake Superior	Wed. June 2
" " 22	Lake Winnipeg	" " 16
" June 5	Lake Huron	" " 23
" " 12	Lake Ontario	" " 30

Weekly thereafter.

Until further notice the steamers of this line will call at Queenstown for passengers on the voyage from Liverpool only.

RATES OF PASSAGE.

FIRST CABIN - Single, \$47.50, \$50 and \$60. Return, \$90 and \$114 according to steamer.
SECOND CABIN - To Liverpool or London, \$31. return, \$66.75. Glasgow, \$37.65; return, \$76.65.

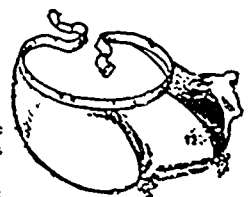
STEEERAGE - Including complete outfit: to Liverpool, London, Glasgow and Belfast, \$22.50.

Freight carried at lowest rates, and to all important points, both in Canada and Great Britain, on through bills lading. Special facilities provided for the carriage of butter, cheese and perishable freight.

For further particulars as to freight or passage, apply to -

D. & C. MACIVER Tower Buildings, LIVERPOOL
D. W. CAMPBELL, Man. 18 Hospital St., MONTREAL

THE BUSTLE IS HERE



New Fall Styles require them. Use the best. The Combination Hip Bustle gives careful fullness over the hips and in back of skirt. It is stylish, but it renders admirable service by reducing the weight of the full skirt now worn.

The Empire Skirt Cushion is very popular. Made of Braided Wire - non heating. If not already in stock, send sample order.



BRUSH & CO.

Toronto.

MILLER BROS. & CO. MONTREAL

Manufacturers for the Wholesale Trade of the following Standard Lines of Fine Lined Faced Collars and Cuffs.

COLLARS Comet, Opera, Roulez '78, Cro and Marquis.

MOZART CUFFS

Angelo & Raphael Reversible Lined Collars and Cuffs.

Only the very best materials are used in the manufacture of these goods.

The Celluloid Company

30, 32, 34, 36
Washington Place

NEW YORK

ORIGINAL and ONLY
Manufacturers of

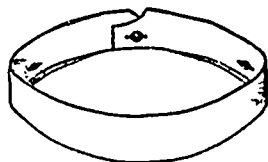
"CELLULOID" Interlined Waterproof
Collars and Cuffs . . .

All goods made by us are stamped as follows :

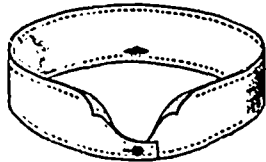
Absolutely No



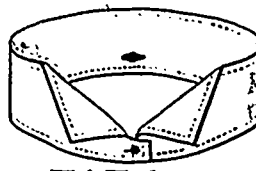
Others Genuine



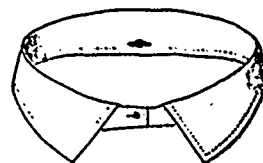
ROMAN
Sizes 15 to 17 1/2 in.
Front 1 3/8 in.
Back 1 in.



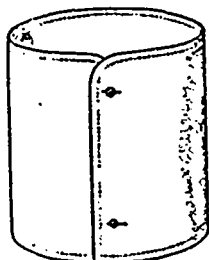
VULCAN
Sizes 13 to 18 1/2 in.
Front 1 1/4 in.
Back 1 1/2 in.



TITAN.
Sizes 13 1/2 to 20 in.
Front 2 1/2 in.
Back 2 1/4 in.



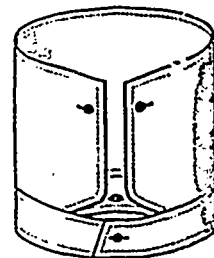
ROYAL
Sizes 12 1/2 to 20 in.
Front 1 3/8 in.



EXCELSIOR.
Sizes 8 to 11 1/2 in.
WIDTH 3 1/2 in.

Roman, Cardinal and Bishop Collars may be had plain or with either three or five button-holes.

CAUTION It having come to our notice that certain manufacturers are producing and advertising imitations of our goods under the name of "Celluloid," we desire to notify the trade that the word "Celluloid" is a registered trade mark, and our right to its exclusive use having been upheld by the courts, we shall hold responsible not only such manufacturers but also all dealers handling any goods, other than our make, under the name of "Celluloid."



FIFTH AVE.
Sizes 9 1/2 to 11 1/2 in.
WIDTH 3 1/2 in.

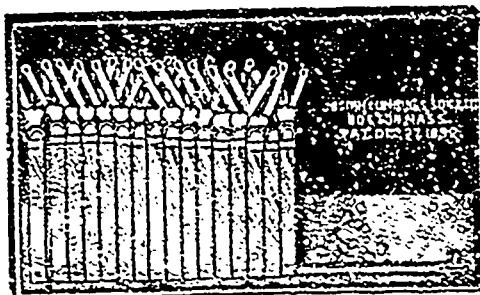
THE CELLULOID COMPANY

Sample Trunks and Sample Cases

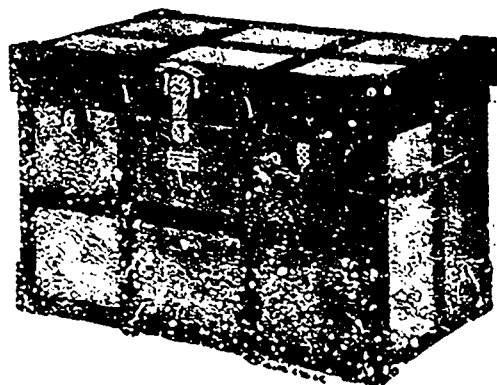
BEST MAKE IN AMERICA

- Steel Trunks. Only Manufactured in U.S.
- Raw Hide Trunks " "
- Raw Hide Bound Fibre Trunks
- Hub Fibre Trunks
- Raw Hide Bound Canvas Trunks
- Hub Fibre Bound Canvas Trunks
- Steel Bound Canvas Trunks

In all grades
For all kinds of business.



Cummings' Pat. Suspender Trays.
Patented Dec. 22, 1892. Patented in Canada.

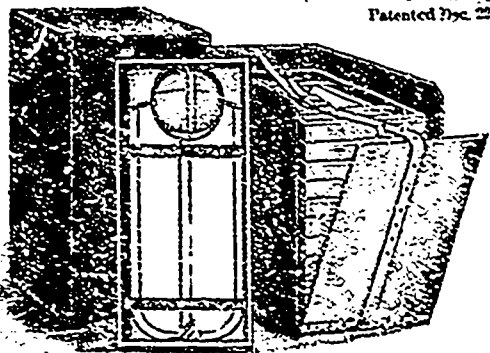


Patented Light Steel Dry Goods and Notion Trunk

Sole Manufacturers of the

"All Rawhide" and
"Hub Fibre" Trunks
and Sample Cases

Also a full line of
Common Canvas Extension Cases for the Trade.



Bosom Shirt Box and Trays.

JOSIAH CUMMINGS, SON & CO.

63, 65, 67, 69 Kingston Street

BOSTON.

ESTABLISHED 1849

TO THE TRADE

A New Order of Things

The new Tariff is now in operation and a brighter business prospect in view for the future of our country than for the past few years; the trade is feeling more secure with regard to values and is in a better position to figure on close prices. Now that the Tariff is known stocks can be kept fully assorted without fearing any loss in that direction.

We will now pursue even a more vigorous business policy than ever before, by showing goods at close prices, meeting competition of the keenest nature and having our stocks fully assorted at all times.

Our position in the markets is second to none. We have capital, capacity and experience to buy on the very best terms.

If we are being undersold at any time we want to know it. If it is a case of fight we have all the munitions of war. We have the men, the stocks and the money. Do you want to buy or compare values in General Dry Goods, Men's Furnishings, Haberdashery, Woollens and Carpets? Call upon us.

FILLING LETTER ORDERS A SPECIALTY

Sole Agents in Canada
for the . . .

Dayton and
Tempest
Bicycles

JOHN MACDONALD & Co.

Wellington and Front Sts. East

TORONTO