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THE DRY GOODS REVIEW.

"MADE IN CANADA."

WHY IS THE LADY HAPPY?

Because she wears
with pride
Velveteen Skirt Bindings,
for she has
discovered.

FEDERS BRUSH SKIRT PROTECTOR

Guaranteed to outwear the
skirt. It never frays,
a snake and the rust is off.

A NEW ENTERPRISE FOR
CANADA

Sole manufacturers and selling
agents for the Dominion of this
the most celebrated article of its
kind in the United States

HERMANN H. WOLFF & CO
MONTREAL



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MILLINERY
EDITION.

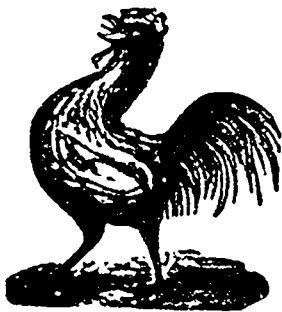
FEBRUARY
1897.

Publishers
THE MACLEAN PUBLISHING CO. LTD
Montreal & Toronto

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LISTER'S Rainproof Sealettes.
 LISTER'S Black and Colored Velvets.
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 LISTER'S Dress Plush.
 LISTER'S Printed Art Velvets.
 LISTER'S Silk and Mohair Plush For Upholstery
 . . . Purposes.
 THEY ARE UNEQUALLED



"I CROW OVER ALL"

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.. BRAND

OVERALLS

Long in the legs and wide in the waist

JACKETS

Keeps in the chest and the sleeves won't bind

SHIRTS

Long at the neck, fit at the neck, fit tall grown men and skeletons

PANTS

Goods that wear and prices that catch the people

CRASH SUITS

The most popular, wear the latest cut and touch the best strap waist

WHITE DUCK COATS AND PANTS

Summer Coats and Vests for Ladies, Brides and Women
 Great Boy's Buttons, etc.

Manufactured by

ROBERT C. WILKINS

198 McGill Street



Montreal



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

RUGS and MATS

any shade.

Samples sent to any address.

Travellers now on the road.

ROYAL CARPET CO., - GUELPH, ONT.

Canadian Lining Department

Owing to the great advance recently made in the manufacture and finish of Canadian Linings, we can confidently recommend them to our customers as being superior in value to anything hitherto imported. In this department we carry a full range of the following lines :

FOR LADIES' WEAR-- Foulards, Cambrics, Dress Selesias, Surah Twills, Royal Satine Twills, Linenettes, Moreen Linings, Rustle Linings, Grecian Stripes, Lustrines, Percalines, Sateen Jeans, Dress Canvas, Wigans, etc.

FOR MEN'S WEAR-- 40-inch Beetled Twills, Pocketings, Beatrice Twills, Italian Cloths, in 32 and 54-inch. Also in same department, full range Black and Colored Dress Satines, Black Silkalines, Organdie Muslins, Marseilles Costume Cloths in plain and fancy weaves, Turkey Reds, Buntings, etc.

N.B.--We would draw special attention to the Blacks, which are absolutely fast in all the better lines.

Samples of all the above lines are in the hands of our travellers and can be seen in our warehouse.

S. Greenshields, Son & Co.

MONTREAL and VANCOUVER, B.C.

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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

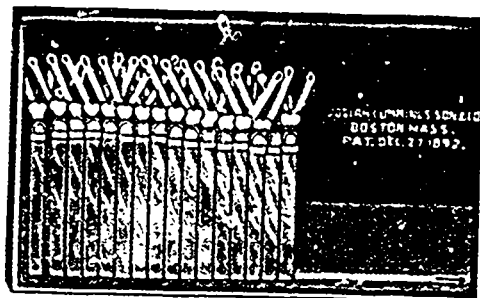
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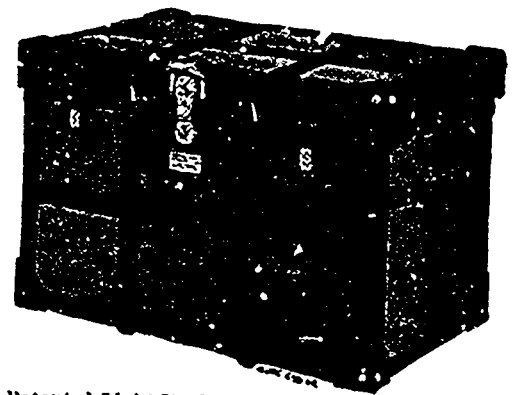
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Steel Trunks
Raw Hide Trunks
Raw Hide Bound Fibre Trunks
Hub Fibre Trunks
Raw Hide Bound Canvas Trunks
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In all grades
For all kinds of business.



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

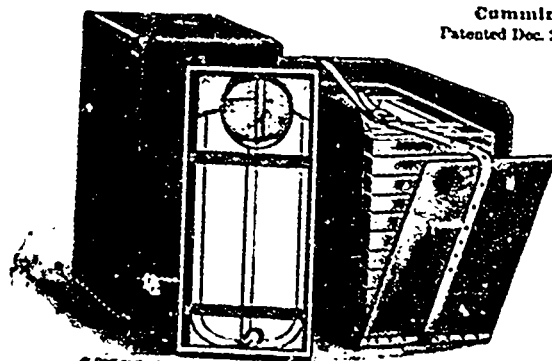


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Sole Manufacturers of

"Hub Fibre" Trunks
and Sample Cases

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



Box for Shirts and Trays.

JOSIAH CUMMINGS, SON & CO.

63, 65, 67, 69 Kingston Street

BOSTON.

PIN YOUR FAITH FOR THE ENTIRE YEAR ON



The Dominion Oil-Cloth Co.

... MONTREAL.

They are ready for

SPRING TRADE

With newest ideas in Designs
and Colorings in

FLOOR OIL-CLOTHS

All qualities and widths.

TABLE OIL-CLOTHS

Fancies, Marbles and Bronzes.

STAIR OIL-CLOTHS

Canvas and Cotton Backs.

ENAMELLED OIL-CLOTHS

Etc., Etc., Etc.

Our goods contain every feature of
excellence and always lead in **Ex-**
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be found elsewhere.

All the Wholesale Dry Goods travellers carry our sam-
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any foreign lines, as our

GOODS AND PRICES ARE RIGHT

W. R. BROOK

T. J. JERMYN

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W. R. BROCK & Co.

Handle every variety of Dress and Tailors' Linings
made by

The Montreal Cotton Co.
of Valleyfield

The great improvement which has been accomplished in the manufacture, finish, and value of these goods has succeeded in effectually prohibiting the importation of similar lines.

These they show in such a variety of quality and price as to suit every grade of trade in city, town, and village throughout Canada, and their customers report to them that they are entirely approved of by all Dressmakers.

Prices and Terms are Right.



Canadian Linings and Staples



IMPORTED

Cashmere Velours,
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 Peau de Sole, Velveteens,
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P. GARNEAU, FILS & CIE.

SPECIAL attention given to Letter Orders.

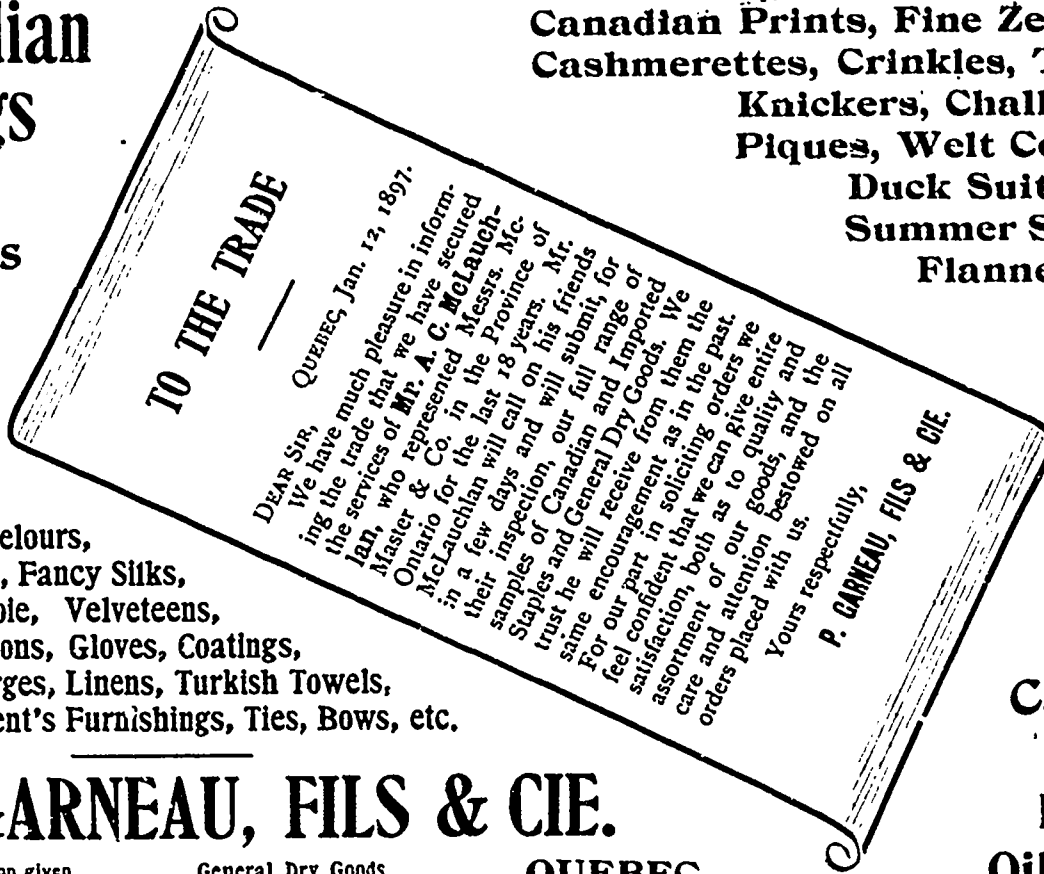
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QUEBEC

Canadian Prints, Fine Zephyrs,
 Cashmerettes, Crinkles, Tartans,
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 Piques, Welt Cords,
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Carpets and Floor Oil-Cloths



Fancy Silks
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K. Ishikawa & Co.

Manufacturers

YOKOHAMA and TORONTO.

DRESS GOODS

::: AND :::

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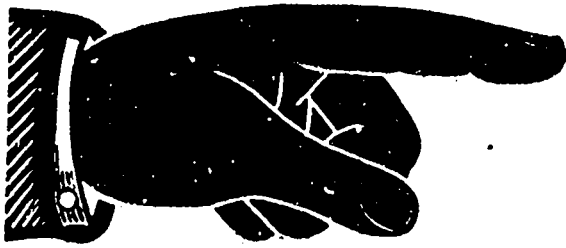
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WILLIAM AGNEW & CO.

305 and 305^a St. James Street

MONTREAL



The requirements
of "UP-TO-DATE" mer-
chants in the Dry Goods
Trade are "UP-TO-DATE"

TORONTO,
FEBRUARY 1897.

To Meet These Wants

STYLES, QUALITIES, PRICES
AND TERMS

W. R. BROCK & CO.

Have a stock in every department of New Goods,
freshly bought, at "rock-bottom" prices, carefully
selected by experienced buyers on close cash terms.

The TRADE ONLY Supplied.

Dept. "A"—Canadian Staples.
Dept. "B"—Prints, Etc., Tailors' Linings, Canadian Linings,
Linen, Etc.
Dept. "C"—Dress Goods, Silks, Velvets, Etc.
Dept. "D"—Canada Tweeds, Serges, Etc.
Dept. "E"—Imported Tweeds, Worsteds, Trouserings, Over-
Coatings, Etc.



Dept. "F"—Smallwares, Tailors' Trimmings, Hosiery, Gloves and
Underwear, Men's Furnishings, Etc.
Dept. "G"—Packing and Entry-room for Freight Parcels.
Dept. "H"—Letter Order Department.
Dept. "J"—Receiving, Shipping and Entry-room for City Parcels
and Expresses.

CALDECOTT, BURTON & SPENCE

*The merchant who advertises to give something for nothing is a spider spinning
a web to ensnare silly flies.*

*Pay for what you get, and you will get what you pay for, is a good maxim and
leads to lasting success.*

*In all departments of our house we base success upon merit, asking our friends and
customers to be the judge.*

During February we shall open up a splendid range of

DRESS GOODS. The novelties in French, German and British Fancies. Choice goods. *Styles controlled by us.* Shot Figures, Shot Serges, Shot Lustres, Shot Sicilians, Fancy Chintzes, Fancy Mixtures, Silk Mixtures, Moire Effects, Novelties, Black Figures in Lustres and Sicilians; Black Mohair Figures on Serge, on Lizard, on Diagonal; Black Mohair Novelties, Black Silk Mixtures. Forty shades to select from in Henriettas, Henrietta Serges, Coating Serges, Estamines, etc., etc. If you stock our plain goods you can always get the colors you want. Besides the above we keep a great collection of

HOSIERY, GLOVES, UNDERWEAR. All sizes, all qualities.

RIBBONS in all widths, qualities and colors, and in

BLOUSES we shall show the latest styles, and a large and well assorted *Smallware Department.*

CALDECOTT, BURTON & SPENCE, - TORONTO



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AND
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Published the First of each Month.

THE FOURTH OF MARCH.

THIS is the date on which most of the paper falls due for the goods that have been sold during the winter. As business has not been as good as anticipated, collections by country stores have been slow. This is partly accounted for by the want of snow, which kept the farmers from being able to get to the market with a great deal of their winter produce. By produce we mean wood and grain, which farmers who live some distance from market towns do not begin to sell until there is good sleighing. But while the merchant is looking after his own collections he should not overlook the fact that the wholesale houses are looking after theirs. A great many merchants who expect to meet their paper all right in March find at the last moment that they are unable to do so. If they could only find out about the 15th of the month whether they would be able to meet that paper or not, and let the wholesale house know, they would save a great deal of unnecessary trouble. Instead of doing so, and giving the wholesaler notice in time, a few—not many we are happy to say—leave it off until the thirteenth hour, and then send in a letter saying that they are very sorry they cannot meet their note. It would be very little trouble to act on this suggestion and would take a great deal of trouble off the wholesale man's mind and hands.

JINGOISM AND BUSINESS.

SEVERAL prominent United States politicians have lately rebuked the national jingoes for disturbing business conditions by war talk. The Venezuela hubbub a year ago was the occasion of a wild scream from these men against Great Britain. Lately, on

the Cuban question, they have been prancing about threatening to slap the face of Spain, and making things unpleasant generally. All this is bad for business.

In the first place, it is mostly humbug. The men who talk in this way are not the men who fight. The real defenders of a country's honor say little, but are ready for action when the time comes. The persons who shout would take to the woods if war broke out. The recruiting sergeant would have a hard time to find them. They would hide in the cellar rather than turn out to drill.

In the second place, war is, and should be, with civilized nations, a remote possibility. It is a terrible scourge and should not be lightly talked about. The Boston Industrial Record throws doubt on the screaming of the politicians. It says: "War may be nearer to us than many may suppose, but Congressional talk is no indication of it. That is not the place to look. Find out what the merchants, the bankers, the farmers and the employed working men are thinking about. These represent American sentiment and American determination, for they are the republic."

In Canada, it is not jingoes who make trouble for business. It is party politicians of a certain class on both sides who are always treating commercial questions from the party standpoint. A merchant cannot be let alone to decide a public question on its merits. The party worker drops in, takes up a valuable hour of his time, and worries him with arguments that the party will suffer if he doesn't do so and so. If we allow this sort of impudent interference to go on we shall hardly be given time to paint the front doors or put up new awnings without the organizer calling in to see if "the party" interests have been consulted in the matter and whether we bought the paint or the awnings from a man on our own side.

All this is also pure humbug. Let us attend to our business, study the markets, keep posted on new ideas, and leave party politics alone, except when voting time draws near. It is a vicious, injurious practice, this continual dabbling in every question from the party standpoint.

Here are two instances: the tariff and reciprocity. The tariff issue is greatly complicated by the fact that it is in the hands of politicians instead of business men. The politicians are considering party chances in framing new duties. When a reciprocity treaty comes up for discussion do you suppose it will be handled as a commercial question pure and simple? Yet it is that or nothing.

IMPORTS AT TORONTO.

THE figures of January import trade at the Toronto Custom House showed a total of \$312,507, as compared with \$418,925 in January, 1896. This, on the face of it, is a decrease of \$106,418, and makes rather a poor showing. We do not know how much exactly is due to decreased imports of dry goods, though the fact could be easily ascertained if it were of material consequence. But the truth is, that several causes contribute to decreased imports in our line of business, and none of them give any ground for thinking ill of Canada, as some are prone to do.

The falling off in the Toronto figures is attributed by one paper partly to the retirement of the McMaster firm. But there are other reasons, it must be remembered. One very important element is the increase of buying in the home market. Take one or two cases. This season Canadian makes of Balbriggan are superseding imported goods. This, of course, causes a diminution in Customs returns by the amount of the goods formerly bought in France and Germany. Yet those who have examined the new goods are aware that they equal the foreign lines in every respect, and the community benefits by their being manufactured here. The mills at Paris, Hamilton, St Catharines, St. Hyacinthe, etc., which are making Balbriggan, employ people who buy from local merchants, and it is satisfactory that a loss in revenue is made up at home in this way. Another article, pearl buttons, is being largely bought here this year, and importations will necessarily fall off.

Yet another cause of decreased imports is the freer sale of Canadian prints. Last year the print agreement was not accepted by two at least of our largest importing houses, and they handled imported goods exclusively. This year Canadian merchants are handling the home prints, and purchases abroad are less. It might also be noted that small Ontario importers from various foreign manufacturers have their purchases consigned in a lump to an agent at Montreal who distributes them to the several buyers here. This is done for the convenience of the foreign manufacturer, and as Montreal gets the benefit no Canadian feels that there is any loss occasioned simply because what may have formerly entered through one Custom House now enters through another.

We are not denying that imports over the whole country show a decrease. That is due to uncertainty about the tariff. It is natural, and not abnormal. It is no necessary indication of bad trade. Canada is all right, and that fact should never be lost sight of by a progressive people.

MR. FIELDING IS REASSURING.

THE tariff difficulty is still with us. Speaking to the mining men at Montreal a few days ago, the Minister of Finance dealt with the legislation of the coming session regarding Customs duties. He said, as reported in *The Globe*, that "the question of tariff reform had occupied the attention of the Government in a very close way. In view of the diversity of opinion which they had found they had no hope of pleasing everybody, but they would adopt a policy which would vindicate the policy of the party as laid down in the convention at Ottawa. They were committed to that policy, and if they hoped to win the respect not only of their friends but of their opponents, they must be true to that policy. That was a policy of reform,

not of revolution. They approached the question with an earnest desire to carry out the principles to which they were pledged. They would do no injustice to any legitimate interest of Canada."

This is, on the whole, reassuring. The word "reform" is better than "revolution," and the latter, Mr. Fielding distinctly states, we are not to have. But there remains the element of uncertainty. We cannot for the life of us see why an announcement of the date on which changes go into force is not publicly made. Parliament is not called until the middle of March, and meanwhile the trade wish to know what they have to expect. No one expects to be told, in advance, the new rates to be imposed, but the date for their going into effect is a different thing.

CANADIAN TRADE WITH ENGLAND.

IN a recent issue of our English contemporary, *The Drapers' Record*, there is a long editorial on "Our Transatlantic Trade." The article is designed to encourage trade with Canada by English manufacturers, and deals also with the demand for English goods by the United States. The article says:

"Certainly it cannot be alleged with any show of truth that the buying capacity of Canada generally is any less than it was. No doubt the important State of Manitoba is suffering, as it has long suffered, from the excessive exactions of the Roman Catholic Church, which are driving thousands of persons, though themselves sincere Catholics, to seek their living elsewhere. But this is by no means sufficient to account for the condition, for example, of our trade in cotton goods with British North America. In 1894 we exported thither piece goods, grey and unbleached, to the value of £11,580; the following year this total had fallen to £6,381; last year it amounted to £7,375. Bleached piece goods were rather better, showing a slight advance each of the three years mentioned: but printed piece goods, which rose from £217,226 in 1894 to £218,132 in 1895, fell to £167,825 last year. Dyed piece goods show a better return, yet taking the total of cotton piece goods of all kinds there was a decrease as between 1895 and 1896 of over £26,000 though our total exports of such goods increased from forty-six millions to fifty-one millions. In woolen and worsted tissues much the same story has to be told, though so far as the latter commodity is concerned this is not so surprising, considering that our total exports of it fell from ten millions in 1895 to eight millions in 1896."

The reference to Manitoba is incomprehensible. The population is largely Protestant, and the description does not apply to any province (not "state") of Canada. If the province of Quebec is meant, our contemporary has been relying upon inaccurate information. Possibly some sensational article in a daily paper has attracted the writer's attention and misled him.

The details given of decreasing or stationary imports of British goods by Canadian merchants is doubtless true. It must be remembered that we are now purchasing more in our own market owing to the development of home industries, such as woolens and cottons. In certain classes of cotton goods also the United States mills are sending more into this market. There are other causes at work, one of which our contemporary itself notes by saying that Canadian buyers purchase more at the continental centres than in days of yore. On this point *The Drapers' Record* says: "Obviously it must take some little time for colonial buyers to realize that the price they pay in Germany, for example, for German-made goods may easily be, and generally is, higher than the price they would pay for the same goods in the London market. But we have reason to know that an increasingly large number of Canadian merchants are becoming aware of this fact, and of the reasons that lie behind it: and that a further development of our general trade with Canada may be confidently looked for in the near future."

The paper concludes by deploring the absence of an insolvency

law in Canada. In this we agree. There is reason to hope that the present Parliament will remedy the defect. On the whole, the article is more kindly in tone toward this country than other contributions which we have observed in English trade papers during the last year or two. There has been a tendency to sneer at the trade here, not with our contemporary especially, which cannot be pleasing to Canadian merchants. To insinuate, as has been done by some, that we are less honest and scrupulous than the trade in the United States, for example, is very unfair. If losses in Canada during the last few years have annoyed English houses, they must remember that the trade on the continent of America has been bad for some years, and during hard times these unpleasant features are inevitable.

FAILURES AND PROSPECTS.

FROM all reports paper was fairly well met on the 4th inst., and wholesalers think the outlook compares favorably with previous Februaries. In consequence of the McMaster firm's suspension, a number of business embarrassments are reported, and some estates have gone into assignees' hands. But on the whole the results are better than was expected, and a good spring opening is expected at the end of the month. No doubt there have been some extensions here and there which are not reported publicly. That is a matter of private arrangement between merchant and wholesaler, and where a man is worth carrying over, not much difficulty is experienced in his getting a chance.

By the courtesy of Bradstreets we have been furnished with the record of the number and causes of the failures in 1896 as compared with previous years. It shows that in Canada, including Newfoundland 67.2 per cent. of embarrassments were caused by lack of capital in 1896, 71.3 per cent. in 1895, whereas in 1894 the proportion was 68.5 per cent.; in 1893 it was 69.4 per cent., and in 1892 only 65.1 per cent. Next among causes of failures, as is true in the United States, were incompetence and commercial crisis. The Canadian and provincial failures due to lack of capital in 1896 numbered 1,481, and those due to commercial crisis, only 157, the first being an increase and the latter a decrease. There is a favorable side to reports of failures due to commercial crisis in Canada, because they amounted to 7.1 per cent. last year, compared with 8.5 per cent. in 1895, and because they are contrasted with 8.1 per cent. of the total number of failures in this class in 1894. Dominion and provincial failures due primarily to incompetence in business numbered 203 last year out of a grand total of only 2,204, or about 9 per cent. of the whole.

The number of failures during the last four years was . 1896, 2,204; 1895, 1,916; 1894, 1,864; 1893, 1,778.

There is food for thought in these figures.

THE TARIFF HEARINGS.

WE are devoting a good deal of space in this issue to evidence at various points before the Tariff Commission. A representative of THE DRY GOODS REVIEW on each occasion took notes of his own and furnishes an independent report. The three standpoints are pretty fairly brought out . the consumer's, the importer's, the manufacturer's.

THE REVIEW has no ambition to take a hand in the fray. We

cannot resist, however, one word to our good friends, the importers, who, like Mr. Chouinard, of Quebec, are moved by profound compassion for the consumer. The consumer is a thankless person as a rule. He will not be very grateful unless you remove duties altogether, sacrifice your profit and give him his goods for nothing. Your efforts are wasted, as far as getting a mortgage on his affections are concerned, unless you do that. The importer or merchant need not lose sleep over the consumer. He is numerous, more numerous than we merchants are, and will look after himself. He has a habit of doing that.

The importer's true mission before the Tariff Commission is to present his own grievances. He has several real ones, and deserves attention, but when he wanders off into the awful miseries of the poor consumer he gets beyond his depth.

We direct the attention of the cotton manufacturers to the denunciation of them made by merchants angry at the cut in flannelette prices. THE REVIEW said at the time this insane action was resolved upon by the Colored Cotton Co. that it would be used against protection. Our prediction has come true, and it behooves those who are interested in maintaining the policy of protection to chain up in a safe spot, somewhere near the North Pole, those primarily responsible for the policy which directed the flannelette cut. We do not believe that the directors of the company in question were the offenders. They are persons of sense, and know enough not to put a loaded weapon in the hands of an angry enemy.

However, read the evidence, and judge of the supremely difficult task the Ministers have before them. They cannot please everyone, that is certain. In one place a deputation of farmers wanted the duties left on farm produce from the States, but taken off the things used by farmers. This is pure greed. The man who wants protection for himself and free trade for the other fellow is a—well, the word is too strong to put in print.

OPPOSED TO DEPARTMENT STORES.

THERE is nothing specially original about the way in which dry goods retailers in the vicinity of Chicago propose to fight the big stores of that big city. They have held indignation meetings and they have passed resolutions. Anyone can do that. They have started a little paper to be the organ of the movement. Anyone can do that also.

It was proposed that persons directly connected with the dry goods stores should all pledge themselves to buy in their own district and not flock to the department stores. The same pledge will be sought from the people of the neighborhood as far as possible. This is more practical and may result in something. Part of the resolutions adopted read as follows :

Resolved, First, that for the purpose of protecting the retailers' interests we recommend that all retail merchants in Chicago, and all those persons who are interested directly or indirectly in sustaining retail stores to organize protective associations throughout the city for the purpose of educating the great masses of consumers up to the fact that by supporting the so-called department stores they are centralizing various retail interests under the control of one firm and thus creating the most dangerous and ruinous trusts imaginable.

Second, That we invite the public to sustain us in our efforts to continue employers in business instead of causing so many persons to be and to remain employes, being threatened with or forced into bankruptcy by the aforesaid department stores, for it is the cause of the public, as it is our own.

Now, we must all sympathize with the efforts of the local merchant to secure his local trade. He has a right to that, and he should have it. But we must once more point out the absolute necessity of meeting this competition on its own ground to a certain extent. The department store buys and sells for cash, go thou and do likewise. It advertises extensively. It displays the goods well. It dresses the windows. These are all features which we can and must imitate.

A SHORT SKETCH ON KID GLOVES.

THE use of gloves may reasonably be said to ante-date any definite history of them, though in that remote period they were not apparently worn for other than a protection against the inclemency of the weather or the thorns and brambles of the forest. The skins and sinew of wild beasts furnished the material. The Egyptians seem to have been first to make gloves a distinct fashion, proofs of which may be seen on many monuments and carvings and, indeed, the article itself of that period, in elbow length, is exposed in the Louvre in Paris. The Persians, Romans and even the ancient Greeks of the second century adopted them, not specially for protective purposes, but as an adjunct to the luxurious dress of the period. In spite of the condemnation of the Moralists and the contempt of the Stoics, the fashion grew to great proportions and while on the one hand the glove became of practical use when furnished with steel coverings for protection in battle, on the other it was a fashionable fad. No limit was placed upon the workmanship and value of the embroidery of pearls and precious stones generally on a fabric of silk or linen.

The glove has always been used as a symbol in various ways; as a defiance to an enemy, as a pledge of good faith to a friend. In the middle ages it was considered part of a royal insignia and when sent by royalty in response to petitions was a warrant of approval highly prized.

As early as the thirteenth century the use of the glove, though still of silk, was considered indispensable by ladies of fashion, quite as much so as in the present day. But it was not till the reign of Louis XIV that French kid gloves of light weight skins, very much as we know them to-day, appeared and were exported largely to other countries. Even yet it is one of the great industries of that country. Grenoble, one of the most delightfully situated and picturesque cities in the world appears to have been from the first identified with kid glove making. Its proportions and success attracted the cupidity of Louis XIV. It was taxed and hampered by him as a means of revenue. Yet under him it was so protected from undue competition and defective workmanship that a reputation for quality was established which gave a prestige to the goods and made them famous the world over. Competition, however, arose in Germany and Switzerland early in the eighteenth century. Many new factories appeared, but the increased supply was met by an equal demand. This condition never altered except during and after the revolution, when high foreign tariffs killed French exports and the home demand died with the nobles. So it was not till the year 1834 that Grenoble attained its former position. The invention of Navier Jouvin revolutionized the mode of glove cutting and introduced

an accurate standard scale of sizes till then unknown. But it was only after many years of patience and struggle against opposition that his idea was recognized. Not till some 20 years after his patent had expired was it universally adopted by the other makers at Grenoble with largely increased production. The production just before the Franco-German war was estimated at over 900,000 doz., probably over one third the entire aggregate production of France, Paris and Milan being next in point of output.

Since that date other countries have competed with great energy for the world's supply, Germany, Austria and Belgium in lamb; schmaschen skins largely monopolize that class of demand. This competition has seriously affected the French glove product, which appears to have reached a maximum volume. Italy, especially for low-grade in suede, glace and men's whites, is well-known. England is famous for men's gloves, which are exported to every

centre of fashion in the world. In point of excellence, fit and general "style" they are without competition from other sources, except in light-weights of kid or lamb. It is safe to say that over one and a half million dozen gloves are manufactured in England yearly, and probably as much more of all kinds imported. Prague, in Austria, is a most important glove manufacturing centre, principally devoted to lambskin quality. In 40 years the output jumped from 30,000 dozen to nearly 600,000 dozen, and, owing to the energy and ability of its makers, it is constantly increasing. England is its greatest customer, as indeed she appears to be that of every country the world over. The United States produce largely certain qualities of gloves, but, in spite of hostile duties, is a heavy buyer of the foreign article, chiefly of lighter weights.

Canada may be proud of the quality and style of the goods which her several large factories turn out. No better heavy and lined gloves are made anywhere, while the

"mocha" undressed grades meet the wants of the most crucial trade. Our own makers pretty well monopolize the home market, not necessarily on account of protection, but on the strength of merit. Our people are per capita large consumers of kid gloves. They are generally very exacting, preferring good, reliable qualities. The trade is well served by French kid glove agencies, several of the best French houses having regularly constituted agents in this country.

LADIES' GOODS.

S. Greenshields, Son & Co. are showing an exquisite line of ladies' leather belts for spring and summer season, in white, Danish red tans, cream and black, in 1½, 1¾, 2 and 2½ inches. Also elastic belts in black and navy, 2½ and 3 inches. Elastic belting by the yard.



Mr. Edward Gurney, President Toronto Board of Trade.

JOHN MACDONALD & CO.

THE other day THE REVIEW happened to be talking to Mr. John Macdonald, the head of this old firm, about the rumors which were flying about as to the consolidation of wholesale houses, and he replied. "These stories are the outcome of one firm's retirement, and have no basis except mere conjecture. The facts warrant no such statements as were recently made regarding Toronto houses."

Enquiry was then made as to supposed reductions in salaries, and the answer was: "We do not know what others are doing in this direction, but as for ourselves we have never reduced salaries at any time. At present all hands are busy, and we have found it necessary to take on four extra travelers." Owing to the large amount of spring orders on hand it was necessary to introduce the electric light in the warehouse, so that the work at night could go on uninterruptedly, this light being much better for selecting patterns by than gas.

THE REVIEW had never seen the shipping department in this house, and forthwith paid a visit thereto. In this immense apartment down stairs, reaching right across the basement floor of the warehouse, from Wellington street to Front street, with windows in each street, a large staff was busy checking off and sorting goods going to every part of the Dominion. A separate compartment was devoted to each merchant's order, so that no mistake could be made. The desk of the entering clerks runs on a track from end to end of the room, so that it could be stopped at each order. There are two of these desks, one on each side of the department, and the busy scene was an evidence of an extensive trade. There is, perhaps, no better indication of how trade is going than the shipping department of a large wholesale establishment, and when it is

found to be kept working full time, and even on Saturdays after the usual hour, one may fairly conclude that an excellent spring business is being done. Those who fear a poor season, as far as the Canadian dry goods trade is concerned, find no warrant for this idea at John Macdonald & Co.'s.

LEADING MEN.

MR. JOHN MCKERGOW, the new president of the Montreal Board of Trade, is a native of the city. He was educated at the McGill Normal School, and his first experience in business was with the Grand Trunk Railway. Attracting the attention of Mr. A. A. Ayer, head of the well-known firm of exporters of dairy produce, Mr. McKergow was appointed to a position on the staff. After two or three years as an employe, he became a junior partner and is now a full partner in A. A. Ayer & Co. In the expansion

of the firm's business with Great Britain he has had a direct personal influence, having annually crossed the ocean for this purpose. Mr. McKergow does not claim to be an orator, but for his shrewd judgment, sound sense and modest disposition he is highly esteemed by the commercial community. He is one of the best judges in Canada of the class of goods handled by his firm, and is noted as a careful and judicious buyer. Mr. McKergow has large real estate interests in Montreal, is a director of the Laprairie Brick Works Co., the Laurie Engine Co., and other concerns. He has been a member of the Council of the Board of Trade since 1893, and for two years was 2nd vice-president.

Mr. Edward Gurney, just elected by acclamation president of the Toronto Board of Trade, was born in Hamilton and educated there. Entering business, he was carefully trained in all the de-

partments of the foundry business, and in 1869 assumed charge of E. & C. Gurney's Toronto concern, which has expanded into one of the largest affairs of its kind and doing trade at home and abroad. Branches of the business have been established in Montreal, Boston and England. Mr. Gurney's practical knowledge has stood him in good stead, and he knows all the various operations he has to superintend and make successful. He has long been one of Toronto's leading citizens, prominent in public affairs and good movements.

Mr. A. E. Kemp, the 2nd vice-president of the Toronto Board of Trade, is another type of the successful, energetic business men. He was born in the Eastern Townships of Quebec, and began his commercial experience in Montreal. In 1885 he removed to Toronto and became a partner of the manufacturing concern of McDonald, Kemp & Co. Soon afterwards, Mr. McDonald retiring, Mr. Kemp, with his

brother, W. A. Kemp, established the Kemp Manufacturing Co., whose extensive works for the manufacture of stamped tinware, enamelled ware and many specialties in the sheet metal trade, are one of the largest establishments in the city. Mr. Kemp is a firm believer in Canada and Canadian ability to carve out success in its native country. He is a prominent business man in the Queen City, has been mentioned for Parliamentary honors, and is noted for the close attention he pays to his large establishment.

BLARNEY FINGERINGS.

This celebrated yarn is now for the first time offered to the Canadian trade. The fact that it is manufactured by Martin Mahony & Bros. Ltd., Blarney, Co. Cork, makers of the well-known "Shamrock Brand" of Irish serges, is sufficient guarantee of its superiority. Ask to see it and compare.



Mr. A. E. Kemp, 2nd Vice-President Toronto Board of Trade.

WINDOW DRESSING.

A FANCY window, recently designed in a competition and intended for the display of small articles, or merely as an attraction in itself, is described as follows :

The arrangement represents a merry-go-round 2 feet in diameter, with 10 pairs of assorted animals, on which are mounted dolls dressed for the occasion. A brownie band is in the centre. There is a street car which passes the window back and forth about every three minutes. At the bottom of the window the boards are covered with moss. A small can of water is let through the bottom board flush with the top. Strips of mirror partly covered by the moss run each way from the can and make a good representation of a creek or river. In the can is real water. The "new woman" in bloomer costume, and accompanied by her "bikk," is fishing on one side of the pool. The poorly-clad husband is fishing on the other side of the pool, and has to take care of the children. Each one is made to give a vigorous jerk every three or four minutes. The entire exhibit is made to run by a clockwork of three wheels, hidden from view. The advantage of this display is claimed to be that it has motion. The designer says that this life or motion is one of the main essentials to attract attention, which is the prime object sought. With this arrangement can be displayed all the goods desired on the dolls, wheel, car, etc. The exhibit occupies the whole window.

TO BE AVOIDED.

Your decorations of floor, walls and ceiling should be nothing more nor less than a background for your stock. A retiring background lends value to your goods and throws them forward, a gaudy background comes forward itself and usurps their prominence, destroying color and texture. Beware, in giving vent to your artistic nature, lest you succeed in creating at last, not a market for out-fittings, where people come freely asking prices, but a temple of fashion where they enter timidly and gaze in awe and say: "How beautiful!" Where their cautious footsteps start marble echoes; where scrolls and figures stare from walls, and even the ceilings call down for applause. Where the clerks have rather the aspect of museum attendants, and where nothing is wanting save the word of the proprietor, framed, as to how many thousand a year it costs to run it all. And the penalty is that the customer, having feasted his eyes upon the magnificence of the store, at last discovers the neckwear for which he sought, with the result that the dollar and a half scarfs appear to him to be worth exactly fifty cents.—*Dry Goods Chronicle.*

DON'T NEGLECT THE PRESENT SEASON.

We condense from *The Economist* some pointed remarks regarding window dressing at this season: February is generally looked upon as the dullest month in the year in many stores. It gets to be a habit, we suppose, to cast out the two months of August and February as contributing little or nothing to the business except expenses. Perhaps some window decorators have fallen into the habit of looking upon next month as a time when it is of little or no use to think up any display ideas "because they won't work, anyhow."

It is time to get over the notion that there is a dull season and a busy season; that in one no amount of effort will bring trade and in the other the trade will come without any amount of effort.

Hugging the radiator won't bring business, and that business can be done is amply proven by some few wide-awake, aggressive houses that succeed in drawing crowds to their counters during the "dull" days of February.

In the first place, we would advise the decorator to fix his windows so that they will not be obscured by frosting. The woodwork,

ceiling and mirrors should be brightened up, and if a new and better arrangement of the lights is contemplated have it done now, when the illumination is most needed in the late afternoon.

People buy goods in February. Good values in blankets, flannels, heavy underwear, hosiery, furs, etc., are almost as tempting to many bargain hunters as they would be before the holidays. Between now and the end of winter a determined effort should be made to move the largest possible quantity of winter goods. Upholstery and drapery departments will soon be asking for their share of the business.

Here is an idea in showing lace curtains. These, when displayed in a window, are generally shown suspended from poles and draped in a natural manner. As the design is usually the attractive feature of a curtain why not bring it out more strongly by using a contrasting material in some pretty color to back up each curtain and bring out the pattern in bold relief?

While there is much room for improvement in the lettering of showcards and placards used in window and store displays, proper spelling is just as essential. We have seen cards which showed either gross carelessness or neglect in their preparation, for the way common words were spelled was anything but creditable to the card writer or the one who furnished the text for the wording.

During the holidays we saw the word Japanese spelled "Japenese" on four different signs in one department, and these signs were displayed several weeks before some observing salesman or floor walker had them corrected. The word suede has been spelled "seude," and we have even seen the word pique spelled "piqua," not only in display cards but in the advertisements of the same store.

Another error which is noticed a dozen times a day, both in advertisements and display signs, is the usage of the word "gent's." We see gent's furnishings, gent's gloves, gent's hosiery. Say men's furnishings and men's gloves. A man isn't a "gent." Intelligent people notice and criticise these errors.

GOOD CLERKS—ATTRACTIVE SHOW WINDOWS—A PERFECT SYSTEM.

Three points of vital interest to the dry goods merchant who would be successful are set forth in the heading of this article.

Very few dry goods merchants get the assistance and co-operation of their clerks to the fullest possible extent. The proprietor who does not consult with and take advantage of the suggestions made by his clerks is not alive to his best interests. To every dry goods merchant who will send his name and address to the National Cash Register Co. of Dayton, Ohio, they will be glad to send a copy of their booklet "Hints to Clerks."

The value of the attractively dressed show window is more appreciated every year. The National Cash Register Co. has, for those who are interested in this subject, a booklet called "How to Dress Show Windows."

But most important of all is the matter of having a perfect system for handling the money which comes in and goes out over the counter in the course of a day's business. A letter to the company mentioned above, giving your name, address, number of clerks employed, percentage of business on credit, and stating whether or not you employ a cashier, will bring a handsomely printed description of a system used in stores like yours.

The Murray firm, Toronto, are being incorporated as a company under the title of W. A. Murray & Co., Ltd., with a capital stock of \$600,000 and the following first directors: John Drynan, W. T. Murray, John A. Murray, John W. Drynan and Geo. W. Kennedy.

Uncontrovertable Facts

The up-to-date retail merchants who have had the opportunity of inspecting our Dress Goods Samples, accord us the unique distinction of having not only the largest range but the highest class of Black Dress Fabrics in the Dominion, and add that for

VARIETY IN DESIGNS, HANDSOME COLORINGS

and range of prices, our Fancy Dress Goods are not surpassed; in fact, they are not equalled.

Already this season we have opened many new accounts with some of the best houses in Canada.

READER! have you seen our samples? if not, write to us at once.



Buttons and
Trimmings

Brophy, Cains & Co.

To Match All Our Goods.

196 McGill Street, MONTREAL

RETURNING GOODS.

A WHOLESALER'S VIEWS ON A VEXED QUESTION AND THE REMEDY.

THERE is not a jobbing or wholesale house anywhere that is not troubled to a greater or less extent by returned goods. It is undoubtedly true that as long as goods are sold goods will be returned. Of course, there are cases where such action is necessary, even desirable. But in the great majority of cases goods are returned for causes which should and can be overcome.

For instance, a salesman calls upon a customer and, while taking his order, says, "Here's something, Mr. —, that's an exceptionally good seller. I'll put you down for a few. I know you can use them." Nothing more is said, but when the customer receives his goods the extras are included. By that time he may have forgotten all about the conversation. He returns the goods and writes the house that "they were not ordered." There's one fault. Salesmen should not order goods forwarded unless the buyer actually orders them.

BE EXPLICIT IN ORDERING.

A customer orders goods by mail. He writes hurriedly. He knows what he wants, but never stops to think that his jobber may not. He is not explicit. Perhaps he leaves off a color or size, or some other essential. Then at the bottom he writes "Hurry." The jobber fills the order to the best of his knowledge and judgment. But back come the goods with the declaration that they are not as ordered. There's another fault. When orders are sent by mail they should be written explicitly, so much so that the jobber will know exactly what is wanted.

Or, perhaps, the retailer hesitates about ordering a certain article. The salesman urges him with the remark that "You can send them back if they don't sell. There's still another fault. Goods should never be ordered unless it is intended to keep them. Such action fosters carelessness in ordering and is sure to be productive of no end of trouble.

NOT ALL THE RETAILER'S FAULT.

On the other hand there is more or less fault on the part of the wholesaler. His clerks who fill the orders are not as careful as they ought to be. They frequently take too much for granted. They fill a doubtful order without consultation, when, if they referred it to headquarters such information would be quickly obtained as would have resulted in filling it correctly.

Then, too, store salesmen are careless in instructing order clerks. They call out their requests away across the store, a color or some other essential is misunderstood, and away go the goods,

only to be returned. These are a few of the reasons why goods are returned. There are faults on both sides. But if each would do its part at correction the trouble would be reduced to a minimum.

MUTUAL ACTION WANTED.

The following action has been suggested: When a wholesaler finds that the habit of returning goods is growing on a customer, he should write him to that effect. Let him state the case in a business-like manner, say that it must be annoying to both, and they desire to obviate it. Ask where the trouble lies; if with us, we will take steps to overcome it; if with you, we trust that you will do the same. Most retailers would receive such a letter in the right spirit, and many cases might thus be easily adjusted.

A SUMMING UP.

In summing up the matter we would say that if dealers would use more care in ordering, if salesmen and clerks would use greater care in transmitting and filling orders, if troublesome cases were met in a straightforward, business-like manner, 90 per cent. of this trouble might be overcome. The least a retailer can and should do, when returning goods, is to return them promptly, carefully packed, and send a letter plainly stating why he has sent them back.—Dry Goods Economist.



Mr. John McKergow, President Montreal Board of Trade.

by the firms that save half the duty. The success of such schemes must tempt the victim to wonder whether the maxim that "Honesty is the best policy" is not an iridescent dream. One happy result of the prevalence of undervaluation is the practical unanimity with which both honest importers and manufacturers are seeking to so shape the new law as to make the way of the transgressor both difficult and unprofitable hereafter.

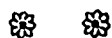
FAVORING THE LITTLE ONES.

The proprietor of a country store once excused himself, when waiting upon a customer, to attend to the two children who had just entered. As their order was small he filled it immediately, and, upon returning, explained himself in this way: "I always make it a point to give the preference to children, as I fully understand the anxiety of parents when children are away."

UNDERVALUATION HURTS IMPORTERS.

Some people may have inadvertently supposed that the manufacturers are the only sufferers by the unfair competition involved in the undervaluation of duty-bearing imports. How wide of the mark that supposition is may be judged by reading a statement made to the United Cotton Spinners' Association by one of its agents. The fact is, that the honest importers are the most directly and irreparably injured class. They can be ruinously undersold

KNOX, MORGAN & Co.



HAMILTON

Return thanks to all friends who have given them a share of their Trade and wish that the year 1897 may be a prosperous one for them.

Sales for Spring are encouraging so far, but we bespeak for our travellers a cordial interest in our full range of Samples when they call in January and February, feeling assured that our offerings of easy-selling, profit-producing goods is equal to any former shewing. We confidently look for a substantial recognition of our efforts from the Trade of Western Ontario and Manitoba.

SIX LIVE DEPARTMENTS WORTH NOTING.

STAPLES
LINENS

PRINTS
MEN'S WEAR

HOSIERY
LACES and CURTAINS

NEW CLOTHS IN THE STATES.

While the wide wale meltons are the newest things in the smooth finished coating line, the principal new fabric is the wide wale worsted cheviot coating. The worsted cheviot coating is made in a regular cassimere twill and in the wide wale twill, but the nap is not sheared off to any extent and the face of the fabric is thus covered. These goods are made with an all worsted face and a soft wool filling back, and should weigh about thirty ounces. The principal characteristic is to have the fabric firm, yet have a soft feel, and a "cutty" feel on the face should be guarded against.

The worsted cheviots in overcoatings are also made in fancy back fabrics, and the back should be plaided in bright colors on a medium colored ground. The colors used in the worsted cheviots are mainly the same as in the wide wale melton fabric, and should consist of black, blue, brown mix, blue grey mix, oxford mix, and a green, brown and black mix. The colors should be dark.—Boston Textile World.

METEOR SKIRT PROTECTOR.

The wholesale trade report good sales of Meteor corded velvet skirt protector. It is really the new idea in velvet protector offered on the market this spring.

GONE TO GREENSHIELDS'.

Messrs. D. D. Braid, R. Ivens and J. C. Steele have connected themselves with S. Greenshields, Son & Co., and are to continue traveling on the same grounds they formerly covered for McMaster & Co. They have each a large clientele among the dry goods merchants, and are now out with full ranges of samples seeing their customers for the spring trade.

Mr. F. P. Williams, formerly buyer and manager of the carpet department for McMaster & Co., and well-known all through the

west, is also with S. Greenshields, Son & Co., and is at present paying a flying visit to a number of his customers.

S. Greenshields, Son & Co. have secured the services of Mr. Geo. Kent to take charge of their dress goods department. Mr. Kent was in the same position with McMaster & Co., for whom he did a large business in this line.

SOME GOOD LINES.

Triumph and Dresden waist steels are among the taking lines of the season, being dainty and durable, the special features being that you can sew them through the centre and an altogether new style of cloth-covered tip. Dresden steels are made in sateens of extremely small and delicate flowering designs to match the latest effects in dress goods and ribbons which promise to be the favorites of the season, as the Dresden pattern is even now to be seen everywhere. The Triumph steels are made on same principle as above, but in the three solid colors of sateen only. The prices of both are extremely low.

COSEY CORNERS.

There is hardly a house now-a-days without its "cosey corner," but one of the most essential things required to make it cosey is a number of cushions spread around for actual comfort. The Toronto Feather and Down Co. make a specialty of these goods and show them in all the new styles and materials. See the mode of using these on page 52. Boulter & Stewart, who are the sole selling agents, show a full range of samples in their wareroom.

SUMMER QUILT.

A summer quilt is being brought out for this year's season by the Alaska Feather & Down Co., of Montreal. It is made of cotton batting (their own make) and covered in a figured silkline, with a fancy stitched centre. Samples will reach the trade about March 1.

BEFORE THE TARIFF COMMISSIONERS.

VIEWS OF VARIOUS SECTIONS OF THE COUNTRY ON DRY GOODS DUTIES.

THE TRADE IN QUEBEC.

A DEPUTATION from the dry goods section waited on the Commission. Mr. T. J. E. Bedard thanked the Commission for allowing them this opportunity and said he would call upon Mr. Chouinard to address the Commission. He said that there was a little difference of opinion, but no doubt those who had these differences would state their views.

Mr. Chouinard said that in answer to the invitation which appeared in the press some time ago, and which he took as being addressed to all, individually as well as collectively, the merchants and business men of Canada, he thought it advisable to send to The Toronto Globe a communication. In it he respectfully submitted his views on that part of the question of the tariff revision connected with the dry goods branch of the Canadian trade. The approbation with which that communication met at the hands of quite a number of business men, merchants, and even manufacturers, from Toronto to St. John, N.B., afforded him more courage to present here an opinion which he regretted to say did not seem to perfectly harmonize with those already laid before the Commission by some of his own class of interviewers in other cities. He did not pretend that his views represented entirely those of all the Quebec trade, but he entertained the hope that the majority of dry goods merchants, if not all, would think it proper to endorse them generally. They might differ in details but agree on the principal lines of the question. It was a question which was closely connected with the interests of commerce and it had nothing to do with political party preferences and feelings.

On a similar occasion in 1893, when a representative of the late Administration came to Quebec with the object of ascertaining the views of the members of the trade regarding the then contemplated revision of the Customs tariff, he had been the spokesman of the wholesale dry goods trade of Quebec. Speaking as he did then, solely in the capacity of a merchant, he had thought it useless to dwell upon the question of the burden which weighed on the shoulders of the consumer. And his remarks went merely to show in the tariff as it was some of the anomalies and discrepancies which made it of an extremely difficult and sometimes ludicrous application, thus rendering miserable the life of the importer and hurting the interests of commerce generally. In the opinion of a great many merchants, if not of all, the change or so-called reform of the tariff enacted during the Parliamentary session of 1894 has served but to replace some of the old anomalies by newer ones, and nothing more. They had this year consequently to complain of the same class of evils which existed before 1894, and he had also to present another consideration to which the hon. Ministers would do us the honor of consulting our views in the matter and are respectfully invited to lend a special attention, and that was, that the present Canadian Customs tariff was too high in a certain number of items not only for the benefit of the consumer, but also in the interest of commerce itself.

That the Canadians were in favor of a revenue tariff went, he thought, without saying. They had serious obligations to meet, enormous expenses to pay, and for good or bad reasons they had a special dislike for direct taxation. Therefore the following remarks would be made to concur as much as possible with the exigencies of commerce and their need of revenue. In his calculations he had not forgotten the welfare of their industries, an attention on his part which the manufacturers would probably repay by telling him to mind his own business and let them alone.

To make the statement as brief as possible he would divide the tariff as relating to dry goods into nine heads, viz.: Duty on cot-

ton, on woolen goods, linen and jute goods, silks, notions and haberdashery, carpets of all kinds, knitted goods of all kinds, hats, caps and bonnets, and clothing of all kinds. Speaking on the duty on cotton he would divide it into three parts: Grey or unbleached, now rated at 22½ per cent.; white or bleached cottons, 25 per cent.; dyed, colored, or printed cottons, rated at 30 per cent. With regard to grey or unbleached cottons both the merchant and the consumer had ample reason to say that a percentage of 22½ was rather an extravagant amount of protection for an industry which has been able for several years to somewhat seriously compete with the English and American manufacturers in the China market. That question had already been discussed in the press; with what amount of sound reasoning and good faith may be fairly exemplified by the following quotations from a generally well-informed newspaper published in 1894, but which had evidently at that time put a little too much confidence in the suggestion of one of our well-known cotton monopolists: "We are accused," said the paper in the name of the cotton king, "of selling cotton to China. Well, we do it solely for the purpose of keeping our mills running during the dull times of the Canadian market. We get no profits from these sales in China; in fact, sometimes we lose. In all cases the cotton made for China was a specially low-grade cloth, not adapted for the Canadian market. It is only our surplus of production." The writer's idea of giving at first to these transactions a somewhat mild character is seen when he says: "We get no profit from these sales to China; in fact, sometimes we lose" and then a moment later of putting it down more forcibly in the words: "These sales occasion a serious loss of money." This is not, it seems, over indicative of good faith. As the Scotch would have it: "It soun's muckle like that o' a mon that wudna ken whilk o' the twa, his brither or himsel, had received t' bullit in thae thick o' thae thigh during thae thick o' thae ficht."

If these sales to China either give no profit or occasion serious losses, decidedly the manufacturing of cotton in Canada solely for that purpose is ruinous. And if such be the truth how can one explain the fact, that within a few miles of the walls of Quebec there exists and flourishes an important manufactory devoted exclusively to making cotton for China, and which is being enlarged presently for no other purpose than that of increasing that trade. This little reasoning would seriously affect the declaration that the cotton sent to China was made solely for the purpose of keeping the mills running. Moreover, the cotton made at Montmerency for the China market weighed strictly and invariably 3 yards to the pound or 5½ ounces per yard, that which may be considered one of the best grey cottons made, not only in Canada where much lower grades are constantly in use, but also in any other country in the world.

In the presence of such an indisputable fact the Ministers would find it rather difficult to qualify meekly the bold assertion to the effect that "Canadian cotton made for the China market is a special low-grade cloth, not adapted for the Canadian market." Considering, then, that the Canadian manufacturers can successfully compete with the foreign makers on the China market, and consequently on all the other markets as well, there is no plausible reason why the Customs duty on grey or unbleached cotton should not be reduced from 22½ to 20 per cent., or even 17½ per cent., which was the rate on that class of goods before 1878.

The same reasoning applied to white and unbleached cottons, which the Canadian manufacturers had several times tried to export to England evidently because they felt that they could dispense with a considerable portion of the protection which they enjoyed.

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"

The importation into Canada of white and grey cottons of all kinds being comparatively small at present, a reduction of the tariff on these goods of from $2\frac{1}{2}$ to 5 per cent. might, perhaps, have the advantage of increasing the Government revenue, but certainly it would not endanger the existence of our industry in these lines.

He then passed to the item of dyed, colored and printed cottons. It was more particularly with regard to this item that he said in the beginning that their Customs tariff was too high and apt to create disastrous fluctuations on this market. From what they had just seen of the facilities of the Canadian manufacturers to make grey and white cottons, it seemed obvious that the rate of 30 per cent. on colored and printed cottons presents a serious anomaly. For their part, simple merchants as they were, not posted in the secrets of the manufacturers, they could not tell the cost of such valuable accessories as the dyes, the designs, cartoons, and all the complicated frames of a four or six shuttle loom, but they were aware well enough that all these extra expenses were always included in the cost price of the article produced. And for that reason they did not quite understand how the making of that article must needs have such a vast amount of special protection as it now enjoys. The rate of 30 per cent. was as highly beneficial to the monopolist as it was highly detrimental to the natural growth and progress of that industry itself. And to justify such a pretention, which might appear paradoxical, it would be sufficient to point out those scandalous rate wars which certain Canadian manufacturers have recently waged among themselves and which have nearly created a panic in this market. The circumstance was still fresh in the memory of all the dry goods men, from Halifax to Vancouver. He meant that sudden and almost criminal depreciation of 26 per cent. on a well-known line of colored cotton, brought on, as every one fully knew, by a simple desire on the part of some of our cotton manufacturers to ruin and crush down one of their brethren in business who had stirred their bad blood by refusing to join the combine.

Now was perhaps the time for him to quote from a foreign book on political economy a phrase the rudeness of which he asked his honorable hearers not to pay any attention to, but which, in his opinion, defined exactly one of the most objectionable characteristics of high protective tariffs. "Small industries," says that foreign economist, "have no more chance in the struggle for governmental encouragement than infant pigs have with full-grown swine about a meal tub." Well, in order to obviate the return of such unreasonable and disastrous fluctuations, only one means was in the hands of the Government, and that was in lowering the Customs tariffs. When the Canadian manufacturer will depend only on the amount of protection which he really deserves he will find it difficult to play baseball with the interest of the merchants whom he now virtually holds at his command, and they will see the end of the monopolists. A reduction of the tariff on all dyed, colored and printed cottons from 30 to 25 per cent. would sufficiently conduce to that object, and would not in the least endanger the industry itself or sacrifice those who presently carry a stock of these goods. Surely a rate of 25 per cent., to which must be added 5 per cent. more for importation charges, ought to be a substantial enough barrier to protect any sort of such industry under the control of really competent men who would not count on Governmental encouragement as a mere matter of speculation.

Of course, they need not be surprised that some of the cotton manufacturers should entertain ideas different to theirs, and especially if they try to impress them upon the Government by using all the powers of imagination which must have become the more fertile for having been exposed during the last 18 years to the rays of protection, which they monopolised. They will, doubtless, try to prove that their cotton industry would simply be ruined by even as small a reduction on the tariff as 5 per cent. Why, it was in 1890

that in the course of an election campaign in the county of Quebec that the cotton makers at the Falls, or at least some people talking in their names, went over the country to warn the electors that voting against the party then in power would mean voting for a reduction of the tariff, and the consequent closing up of the Montmorency mills. That factory was then working exclusively for the China market, a circumstance which, if his judgment did not deceive him, would mean that no protection was needed, except perhaps Li Hung Chang's.

Whatever the monopolists might say, he had in his possession a letter which an important Canadian manufacturer of cotton who wrote him recently with regard to his article in *The Globe*, and in which that gentleman declares "I once was an advocate of extreme protection and I now think that if the tariff on cotton goods had never been higher than 20 per cent., it would have been better for legitimate manufacturers." To sum up the above considerations, the tariff should be reduced as follows: On grey cottons, from $22\frac{1}{2}$ to 20 per cent.; on white cottons, from 25 to 20 per cent.; on dyed, colored and printed cottons, from 30 to 25 per cent.

Other

Reductions Urged.

The two most important items of the present Customs tariff regarding woolen goods are as follows: "Fabrics and manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat or any other like animal, 30 per cent.; manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal viz., blankets and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, 5 per cent. per pound and 25 per cent." The Canadian importers, he was sure, would be unanimous in asking that something more definite and easy of application be put in place of the two above items. The terms cloth coatings and overcoatings under the present tariff have perhaps given as much trouble to the appraisers as all the others put together. So much so, in fact, that the Department at Ottawa has from time to time been obliged to issue special rulings in order to help the application of the law, which rulings oftentimes, however, rather went around the trouble than served to alleviate it.

In 1893 he asked the abolition of all specific duties, and during the month of March, 1894, when the Government issued its newly-revised tariff, the importers were not a little gratified to find that the troublesome specific duties had disappeared. The pleasure, however, was only of short duration, for, on the 29th of May following, a new tariff containing the unlucky item above referred to took the place of the other. This latter change could not have been suggested by bona fide makers of woolen goods, since that class of manufacturers were as much protected by the first revision, which gave them 30 per cent. all round, as by the last revision, which allowed 5c. per pound and 25 per cent. ad valorem. This was impressed upon the Government by some makers of low-grade stuffs, of which shoddy and mill dust are the chief component parts. There were not more than one or two manufacturers of woolen cloths and tweeds in Canada who would preach in favor of the specific duty of 5c. per pound on their fabrics, and were they pressed for an unbiased opinion most of them would confess that the rate of 25 per cent. alone was substantial enough protection for them. For all these reasons the specific duty on woollens should be totally abolished, and a general rate of 25 per cent. ad valorem imposed.

Neither linen nor jute were manufactured in this country, but they were now subject to a duty of 20 per cent. on plain weaves and of 25 per cent. on jacquard or damask weaves. Their importation constitutes a very valuable item of the revenue; and the merchants, at least those who are in favor of a revenue tariff, will not advise any reduction of the present rate on all the goods of that denomination.

The line of silks comprised articles which could not be classified

WE
ARE
HEAD
QUARTERS
FOR
ART
DRAPERIES

If
 you
 require
 anything
 in
 this
 line
 come
 in
 and
 see
 us.
 We've
 got
 it.

SEE
 PAGE
 52

Silkalines
 (Printed and Plain)

Sateens--Printed
 (30 and 36-in.)

Enamel Cloth
 (All Shades)

Cretonnes 36 in.
 (Printed)

Denims 36 in.
 (Plain and Printed)

Imitation Denims
 (Plain and Printed)

Art Silks
 (Plain and Creped)

Creped Sateens
 (Imitation Art Silks)

Gilt Drapery

Blue Prints
 (For Bric-a-brac Stands)

Imitation Art Linens
 (All Shades)

Villa Cloth
 (For Furniture Coverings)

Calcutta Cloth
 (For Cosey Corners)

**Boulter &
 Stewart**

...TORONTO...

among the necessaries of life. The importation of these articles furnishes another important item of the Government's revenue and on that line also the merchants would not advocate a reduction of the present rate of duty. They would perhaps advise an increase on these goods to 35 per cent.

To avoid all unnecessary friction in the working of the new tariff it was advisable that a uniform rate of duty be made to apply to all kinds of goods pertaining to notions and haberdashery, and that the said rate be the same as that which will be imposed on silk goods, whether 30 or 35 per cent. His reason for saying that was that a number of articles in the haberdashery line being made exclusively either of cotton, of wool, of silk, or of these materials combined, it became urgent to classify them all under the same rate. For example, there were neckerchiefs or mufflers made exclusively of cotton, but a number of them were made entirely of wool or silk. Moreover, even a large quantity are made of these materials combined. It would then be out of reason to undertake to fix a special rating for each of these different makes of the same line of goods. This same remark applied to all such articles as neckties, braces, handkerchiefs, etc., etc.

With regard to carpets and carpetings of all kinds, it would probably be the opinion of all the importers that the rate of duty on cotton, jute or wool carpets and matings should remain as at present, viz., 30 per cent., but he would suggest that the words "but not less than 30 per cent." on oil-cloth be struck off, inasmuch as these words seemed to exist there solely to obstruct the passing of the Customs entries, and are more troublesome than productive.

With regard to such goods as socks and stockings of all kinds, cotton, wool and silk gloves and knitted underwear, knitted shawls, mitts, whether made of wool, cotton or silk, and all other goods of a like description, it was highly desirable that a uniform rate of duty be decided upon, whether it was 30 or 35 per cent. For instance, the duty on cotton socks of 1s. per dozen was, under the present law, above 75 per cent., when the expensive silk stockings are entering at a duty of a trifle more than 35 per cent. only.

The duty on hats, caps, bunnets of all kinds, whether of straw, cloth, felt, fur or any other material, should be governed by some item of the tariff whatever the rate may be, and umbrellas and parasols should be classified at the same rate.

With regard to the duty on clothing, these articles are divided as follows: Linen and cotton collars, 24 cents per dozen and 25 per cent. ad valorem; linen and cotton cuffs, 4c. per pair and 25 per cent. ad valorem; shirts costing \$3 per dozen, \$1 per dozen and 25 per cent. ad valorem; other shirts, 35 per cent.; linen, silk and cotton clothing, 32½ per cent.; woven wool undershirts, 5c. per dozen and cuffs at 3s. per dozen, are taxed nearly 100 per cent. Shirts costing \$3.50 are taxed 54 per cent., and woven wool undershirts at \$4 have to pay 45 per cent. All these obnoxious ratings should be replaced by a uniform law.

Mr. Garneau's Views. Mr. G. Garneau, of Garneau, Fils & Cie., said that although he did not agree wholly with Mr. Chouinard still in a general way he did so. With regard to grey cottens that was a question on which he did not feel himself justified in expressing an opinion. With regard to a specific duty every firm would be in favor of that duty being done away with. That was one of the most important points they wished to suggest.

In answer to Sir Richard Cartwright, Mr. Garneau said he believed a specific duty had the opposite effect of keeping out shoddy goods. If it were removed there would be a tendency to keep them out. Mr. Garneau then pointed out, as was done at Montreal, the anomalies in muslins and other such articles, being of the same line although classed separately. With regard to rugs, he said, there was a duty on small and large rugs, but the difficulty was to deter-

mine when a rug became a large one. There was a duty on hemmed table-cloths, but none on table napkins. If that was to protect the hemming industry in Canada he did not see why it should not also be on napkins. Table-cloths with a colored border had to pay a heavier duty than plain, and as that border was worked in the weaving, he did not see why that protected the dyeing industry in this country. He thought the different appraisers at the different ports should meet several times during the year for the purpose of agreeing upon a uniform rate of appraisement.

Mr. Chouinard said that he would not care what protection the manufacturers had if they would come out straight and say whether they had 50 or 75 per cent. protection, and he had replied to a manufacturer to that effect who had said to him that they were ruining their business by an abolition of protection.

The Duty on Corsets. Mr. Amyot, representing the Dominion Corset Co., said that in the United States, where they produced all they required for the manufacture of corsets, with the exception of lace, which was a very small item, the duty was 45 per cent. on corsets from foreign countries. In Canada the duty was 32½, and they had to import about 75 per cent., if not more, of what they considered their raw material. He submitted a memorandum showing the cost price of a corset made in Canada, and the same line made in the United States, which showed a difference of 30c. against them. The same corset imported into Canada would be 32½ per cent., while they paid 30 per cent. on the raw material. Of course, in that case they did not pay any duty on the labor, but the exporter on that very corset made a reduction for export of about \$1.50 per dozen on his selling price, which was a larger reduction than the labor itself. All the goods made in the United States and sold in Canada (and foreign goods as well) were exported at a reduction of from 10 to 20 per cent., which made a rebate of \$1 and upwards per dozen, while they had to pay the full duty on their goods. It was a fact that the corset manufacturers were the only men in Canada who had to pay a duty on all their raw material. Other industries have all along had the admission of some of their raw material free, a thing which they never had. Last year he had good reason to believe that between 30 and 40 per cent. of the corsets sold in Canada were imported goods. His firm had tried to check this importation by advertising, and they had spent about \$10,000 for this purpose, but the result was a reduction in their sales. As the present duty was arranged, they had no protective duty at all on corsets. On the contrary, they were working under a disadvantage of from 10 to 20 per cent. on account of the rebate on goods admitted into this country, at a lower price than they were sold for at home, and this they could not avoid. He would therefore request the Government to put a specific duty of \$1.50 on manufactured corsets from \$4 to \$6, \$2 from \$6 to \$9, and \$3 at \$9 per dozen and upward.

Mr. Stuffman, of Konig & Stuffman, agents for the P. & D. corset, next gave evidence. He said that at present it cost them 40 per cent. to lay corsets down in Montreal, which, with the percentage on that and then the retailers' profit, brought the duty up to 65 per cent. which the consumer had to pay for the article. He challenged the statement of Mr. Amyot that they paid less wages than the Canadians, but said that the girls in their factory were paid from 15 to 30 francs a week, which meant larger wages than the Canadian factories paid. Mr. Stuffman said that the Commission would not know much about corsets, but their wives and daughters would bear out his statement that they were the best. He did not think that the tariff should be raised, because the home manufacturers were over-protected. His firm made a better article and he maintained that they sold their goods cheaper than the home manufacturer. He further challenged Mr. Amyot to prove that goods were put into this country and invoiced at less than their actual value. He also asked that the duty on the boxes be reduced, as

Men's Neckties

We have just opened a lot of choice Silks in all the newest colors and combinations, and are making them up in String Ties and the latest shape and style in Bows.

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BELGIAN SEWING COTTON.



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

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To any practical suggestion that'll help him to make money by avoiding losses.

We're the friend of the retail dry goods merchant. The pit-falls of dead stock are removed wherever a knowledge of our methods are known.

We are dyers and cleaners, redyeing and refinishing new goods for dry goods merchants. Out-of-date patterns, sun-faded and soiled goods, goods of colors that fail to catch the popular fancy are made fashionable and salable.

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TORONTO



they were of no use after the article had been bought. He had endeavored to get the boxes and labels manufactured in Canada, but as yet had been unable to get the proper quality, but as soon as he could find a manufacturer he would have them manufactured in this country. They had just as much to complain of the large territory that had to be covered as the home manufacturer.

SECOND SITTING AT MONTREAL.

Silk Hat Makers. M. Drouin, manufacturer, St. Lawrence street, said the silk hat manufacturers wished that no change be made in No. 726 of the tariff, viz., hat trimmings, hatters' plush, etc., as it was their raw material, and it was necessary for the successful carrying on of their business that they should be able to get it at as small cost as possible. They therefore wished that these items be put on the free list, also that felt hat bodies in the rough be added to the free list, as they composed also their raw material. At present they had to pay a duty of 30 per cent. on them.

In answer to Mr. Fielding as to what proportion of labor had to go on the hats, Mr. Drouin said that there were different grades of prices. On some they had to pay as high as \$6 a dozen to get them made, and it was impossible for them to compete with other nations on account of the high duty on the raw material.

Continuing, in answer to a further question as to whether a reduction of the duty would mean the lowering of the price of the finished article, he said that at present they could not employ many hands because American hats were sent into this market so cheap. If the hat bodies were allowed to come in free of duty he could employ from 400 to 500 hands, because they could place hundreds of dozens of hats in Canada alone, but as it was at present they could not do that. They would not ask people to pay more for their hats, but could sell much cheaper than the American hat was sold in Canada. All their hatters had to go to Great Britain or the United States because there was no work for them here. There was no one employed in the hat industry at present in Montreal, because they could not work at it profitably on account of the tariff on raw material. As long as they had to pay 30 per cent. on the raw material they could not afford to make them.

AT BROCKVILLE.

The Glove Industry. Mr. John McLaren, of the Ontario Glove Works, Brockville, commenced by reading a newspaper article on the American tariff, which showed that the manufacturers there complained that they were not sufficiently protected, and said that if they complained he thought he had greater reason to complain, but he did not wish to ask as much as they, but would be satisfied with the retention of the present tariff. He said that his firm had been in business continually since 1865. At present they employed 100 persons, and the wages in round numbers amounted to \$3,600. There were six glove factories in Canada which employed from 50 to 100 hands, and six smaller ones, which employed from 10 to 20 hands. The total output was estimated at \$1,500,000 and the capital invested about the same. The business was only in its infancy yet, and if properly encouraged under the fostering care of a sufficient tariff protection, it would reach proportions equivalent to that of any country of similar population in Europe, that was to say, if the same advantages and conditions prevailed. Under the existing tariff there was an ad valorem duty of 35 per cent. on gloves and mitts brought into the this country, which was altogether inadequate to prove of value as a protection to Canadian manufacturers; more especially was this the case when the tax had been evaded by a practice of undervaluation carried on by foreign manufacturers in their import shipments to this country. It was impossible for Customs officers to be thoroughly posted as to the value of gloves and

mitts, as the arriving at the cost price of a glove was a matter of so much detail, and the styles and qualities so numerous and varied. The market of Canada was limited and the competition between home manufacturers was of the keenest, to say nothing of the competition from outsiders. There was no monopoly or trust or combine in the glove trade of this country. Each endeavored to carry on a legitimate business on the merits of their respective goods. He thought that the glove industry should not only be protected by an ad valorem duty, but also by a specific. The gloves imported from the foreign makers were generally of a finer quality, which were purchased by those who were able to afford them, so that the imposition of a specific duty would not be a hardship upon the masses. He was in favor of the duty on ladies gloves to remain as at present. He maintained that men's gloves manufactured in Canada equalled those of any made anywhere in the world. They, however, were unable to compete with foreign-made gloves by reason of the cheap labor and material. The cost of making and cutting gloves in Canada was at least three times as much as that in England, France, or Germany, where labor was abundant and very cheap. The duty on gloves in the United States was prohibitive, the specific duty being such that no possible undervaluation could be made sufficient to allow of the goods being sold at a profit in their market. The result was that whole cities had sprung up which depended entirely upon the glove-making trade with all its branches. Fulton County, N.Y., is famous as the glove county of the United States. Immense interests had been started and nourished under this wall of protection. Thousands of men and women found employment at these factories, and gloves were sold within the reach of the poorest, for the larger the sales the cheaper could manufacturers afford to sell their output; thus it was a benefit to the consumer in every walk of life. This could also be the case in Canada provided the Canadian industry was preserved for Canadian capital and industry by wise legislation. The present duty was sufficient to protect the cheaper or common grade of gloves and mitts worn by the masses, and that supply was provided by our manufacturers, with the result that harvest mitts could be purchased from 15 to 25c. per pair. The Canadian made kid glove of good serviceable wear and natty appearance could be bought for the small sum of half a dollar. This was no hardship on the buyer, but rather a hardship on the maker. The glove industry could never be one that would pile up fortunes to the credit of the manufacturers, even if the protection asked was granted, because the internal competition was too keen already and was becoming more so every day. The masses would not suffer from any ill effects resulting from such a protection, but would rather be benefitted, for the increased output from the home market would enable makers to sell at even closer margins than at present. The glove industry only asked that sufficient protection be accorded it so that a fair return may accrue from the capital invested in it, which was far from being the case under the existing tariff. He asked for an ad valorem duty on gloves and mitts, manufactured or partially manufactured, valued at \$7 or over per dozen, of not less than 35 per cent. and a specific duty of \$2.50 per dozen upon all classes of kid or other classes of leather gloves and mitts, whether composed wholly of said material, or in combination with any other material, valued at . . . per dozen pairs; that all classes of machinery used in glove manufacture, and for dressing leather suitable therefor, when not manufactured in Canada, be admitted free of duty. His firm last year used about 8,000 yards of glove lining, all of which was manufactured in Galt, Ont., by Canadian firms. The silks and threads they used were got nearly all from Canadian manufacturers. In their leather department last year they manufactured about 40,000 domestic sheep and lamb skins; 10,000 deer and other domestic skins, and 2,000 domestic calf. That went to prove that in furthering the interests of the glove industry of Canada the benefit did not accrue to that industry alone, but

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We anticipated a great demand for Greens, Olives, Blue Casts, etc., in Silk Velvets and Velveteens, and have kept these shades well up, much to the satisfaction of the trade. Buyers can obtain these popular shades of our representatives or by letter. Our lines of Fancy Embroidered Handkerchiefs must only be seen by the expert buyer to be appreciated.

The trade will please note our lines of Gloves, Hosiery, Laces, Underwear, etc., for Spring '97 are now being shown. Your orders will receive our best attention.

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WOOLLENS

Merchants requiring any of the following lines in Woollens will find with us a new stock of the **Nobbiest Goods** in the market from which to make a selection :



Fancy Suitings
Worsted Trouserings
Fancy Vestings
Venetian Worsteds

Plain Suitings
Wool Trouserings
Twill Worsteds
Ladies' Golf Cloakings
Ladies' Domestic Dress Goods

We make a specialty of above lines and respectfully ask buyers visiting this market to look through our stock.

JOHN MULDREW & CO.

22 Front St. West

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directly affected in a beneficial manner other manufacturing industries and the farming community at large.

BEFORE THE MINISTERS AT OTTAWA.

The Woolen Industry. Mr. B. Rosamond, M. P., of Almonte, was spokesman of the woolen manufacturers who were heard privately and who, it is said, stood for the present tariff.

The knitted goods mills were represented by Mr. Penman, of Paris; Mr. Ellis, Port Dover; Mr. Anderson, Guelph; Mr. J. B. Henderson, Paris; Mr. Hewton, Kingston; Mr. McKay, Toronto; and Mr. Forbes, Hespeler.

Mr. Penman, on behalf of the deputation, pointed out that the industry could not stand any reduction in the tariff. In 1894 considerable reductions in the tariff were made, and in was then put down to the lowest notch. Protection was essential to the maintenance of the industry. About half of the wools used were imported. The wages paid at the Canadian mills were higher than those paid in Germany and England. Thus 326 persons received in the Canadian mills \$101,730 in a year. These would be paid \$73,950 in England, and \$52,400 in Germany. The expense of equipping a mill was greater in Canada than in England. Thus a mill that cost \$300,000 in Canada would cost \$200,000 in England. The interest on this money meant a saving of \$12,750 in favor of England. The deterioration allowance made a difference of \$10,000 a year in favor of England. Another element that increased the cost of production was the great variety of lines into which they had to go. The greatest competition was from Germany. Even England was being injured from this competition. If in her home market Great Britain was unable to compete successfully with Germany, how could Canada? To show the magnitude of the trade in Canada he gave the following statistics:—Capital invested, \$4,000,000; number of employes, 4,900, wages paid, \$1,250,000; fuel used, \$56,500; freight, \$58,000; duty paid, \$60,000. They ask that the duty of 35 per cent. on knitted goods, and 35 per cent. and ten cents a dozen on hosiery be continued. The specific duty was of special value, as it operated against the cheap goods of Germany. That Canadian goods were equal to the imported article was shown by the fact that one Toronto firm had Canadian goods "made in Nottingham," and sold them to his best customers as imported. If the tariff were reduced the Canadian manufacturers would be compelled to reduce wages. He also asked that there be no reduction of the duty of 30 per cent. on yarns. A lower tariff on yarns would mean less employment for skilled labor. As to the yarn called worsted, he contended that there was no reason why French worsted could not be made in Canada. But for the uncertainty of the tariff the industry would have been started ere now. The multiplicity of small ports tended to undervaluation.

The Cotton Men. The cotton industry was represented by Messrs. A. F. Gault, A. A. Ayer, Louis Simpson, J. H. Parks, R. R. Stephenson, Alex. Ewan, D. Mornce, Jr., and S. H. Ewing. The duty on cotton, as it was rearranged by Mr. Foster, is 30 per cent. on colored goods, 25 per cent. on whites, and 22½ per cent. on greys. The cotton interests represent an investment of \$15,000,000, and their yearly production is \$10,000,000; 9,675 hands are employed in the factories, drawing \$2,590,816 in wages annually, and besides this the companies pay yearly \$260,500 for their coal supply, \$1,004,000 for supplies and stores, \$502,400 to railway companies on freight charges, \$85,850 in duties on machinery and supplies, and \$607,200 in local plant and improvements. The deputation are understood to have urged that any reduction in the tariff would simply wipe them out. The profits have been unreasonably low for the last two years, especially on account of Canada being made a slaughter market for American goods. There was a cut of 10 per cent. in prices on Canadian-made goods last summer, and another cut may have to be made to

keep our products before the public. Canadian cotton manufacturers would like to go into the making of the finer lines, such as dress goods and yarns, but to do so they would need a duty at least 5 per cent. higher against foreign competition.

Shirts, Collars and Cuffs. The representatives of the shirt, collar and cuff industry included Messrs. B. Tooke and F. C. Skelton, of Montreal, and W. A. Greene, of Berlin. The present tariff is: On shirts, blouses and shirt-waists over \$3 a dozen in value, 25 per cent. and \$1 per dozen; others, 35 per cent.; on collars, 25 per cent. and two cents each; on cuffs, 25 per cent. and four cents per pair. They asked that the 35 per cent. class be abolished and that all grades of shirts and blouses pay \$1 a dozen and 25 per cent. ad valorem, and that the 1890 tariff on cuffs and collars be restored, viz., 30 per cent. ad valorem, instead of 25 per cent., with the same specific duty. Also that separate collars and cuffs accompanying shirts or blouses be rated as collars and cuffs. They urged the continuance of the specific duties in order to be protected against the pauper labor of Europe and the jobbing of American goods. They were prepared to meet the Americans on even terms for raw material and the two markets opened without restriction. Capital invested, \$1,250,000; hands employed, 8,000; output, \$2,500,000; wages paid, \$1,500,000.

THE HEARINGS AT HALIFAX.

Wholesale Dry Goods. Mr. A. M. Payne, on behalf of the trade, favored revision and the abolition of specific duties, as well as a better classification. Three months' notice should be given of any changes.

Mr. A. P. Silver argued for a simplicity of classification, an equitable readjustment, a stable and permanent tariff, elimination of specific duties, the reduction of the number of inland ports of entry in places where there is very little business and where of necessity the Customs work is performed in a lax manner.

Mr. E. J. Clayton spoke in reference to duties on dressed serges, that duty levied here at 25 per cent. and 5c. a pound was levied elsewhere at 30 per cent., to disadvantage of their trade. The impression here is that the tariff is arranged in the interests of the upper provinces. He did not think it right that the amount of duty should be left to the view of the appraisers, good and honest as they might be. There were too many opportunities for discrepancies in the amount charged.

DRIVES IN HOSIERY.

James Johnston & Co. are offering the following exceptional values in ladies' and misses' cotton hose: Stainless black, seamless, cotton hose at \$1.08 per dozen; full-fashioned cotton hose, French toe, in stainless blacks, also new tan assortment at \$1.35 per dozen; extra weight, full-fashioned, 40 gauge, stainless black cotton hose at \$2.00 per dozen. Misses' sizes in all the above at proportionate prices. Stainless black lisle thread hose, special value, \$2.25 per dozen. Two distinctive numbers in five gauge black cashmere hose at \$3.00 and \$4.50. These are all sure sellers and the values are undoubted. A full range of all sizes and qualities in the well-known lock stitch ribbed hose. These are shown in tans this season as well as black.

PERRIN FRERES AND CIE.

We are informed by Messrs. Perrin Freres & Cie. that their travelers are now out with the most complete set of samples of lined gloves and mitts for next fall delivery. They are showing goods of English, French, Austrian and domestic manufacture.

PRIESTLEY GOODS.

Messrs. Briggs Priestley & Sons have a very large range of black broches, canvas cloths and grenadines for spring wear.



KEEP POSTED. IT WILL PAY YOU.

Do You Keep Clothing?

Correct garments well displayed in a barn are better than slovenly old-timers shown in an art gallery.

DO YOU WANT TRADE BREEDERS ?

**Take Note of our Specialties
For Spring 1897**

Rigby Waterproof Bicycle Suits will be asked for !

Rigby Waterproof Spring Overcoats are wanted by your customers !

Shorey's make of Ready-Made Clothing is being advertised in 369 newspapers in Canada direct to your customers, and advertised in such a manner that your customers will want it.

OUR SILENT SALESMAN

The little guarantee card which we put in the pockets of all our garments is better known and more appreciated now than the best salesman in your establishment. Think this over before you place your Spring order.

H. SHOREY & CO. Wholesale Clothiers **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.

MEN'S FURNISHINGS.

A BRIGHT OUTLOOK.

AMONG the colorings for spring predominating all others is red, not the maroon, nor even the cardinal, but a clear, vivid and startling shade known in London and Paris as geranium red. This color, like many other fashions, had its origin in London, and there it made its appearance after the marriage of Prince Charles of Denmark, to the Princess Maud, this particular shade of red being the favorite Danish color, and it has now invaded all articles in wearing apparel, from bright spots in hat trimmings to the necktie of the young man who wishes to appear a la mode. We would strongly advise our readers to be prepared for its advent in Canada.

GAULT BROS CO., LTD.

In underclothing the following numbers will be found exceptionally good value: Imported balbriggans—Nos. 150 F, 151 F, 200 F—The sale of these numbers has beaten all records. In Canadian made balbriggans they have been fortunate enough to secure special lines of the well-known "two-thread," with extra fine finish, which they are offering at quite exceptionally low prices. Nos. 121, 122, 123, 124 X and 125 X have all proved good sellers. Natural wool, both in Canadian and imported, is in greater demand than ever. Nos. 394, to retail at 50c., and 397 and 403 in the better imported makes, are to be found in almost every stock where close comparison and a desire for best value govern the buyer.

In English collars, all "four fold" and special quality, imported Ascot, Monaco, Kenmare, Doncaster, St. Paul's, are all kept in 2, 2½ and 2¾-inch heights.

As to ties fresh shipments are constantly received of the new shapes, grades, bows, Oxfords or string ties.

Imported cotton half-hose, Nos. 1 X and 1, are wonderfully low in price, and are absolutely fast dye and full-fashioned; No. 38 silk dye is a splendid seller, and can be retailed at 25c. A full assortment carried in every price in blacks, tans and fancies. In imported cashmere half-hose, a few are still left of the manufacturers' job to retail at 25c. all seamless and worth on an average \$3.25 per dozen. The regular lines are now all complete, including some exceptionally fine lines in three and four-thread cashmere, very suitable for spring and summer wear.

The correct styles and patterns combined with good value and perfect-fitting garments shown this season by W. R. Brock & Co. should place them in the front rank for shirts of all descriptions. Call and inspect their selections.

There is at James Johnston & Co.'s a superb offering of gent's ties. A genuine surprise is the line of knots at \$1 per dozen. Particularly interesting are the new string ties at \$2.25 and \$2.55 per dozen. Exceedingly handsome is the range of ladies' and gent's bows, all in a variety of the newest styles. Ladies' Windsor ties in checks, broche and plaid.

S. Greenshields, Son & Co. are showing a very large and complete range of negligé and regatta shirts—new designs—to retail at popular prices. Their stock of men's neckwear, rubber coats

and umbrellas is unsurpassed for value in the trade. Everything they carry in this department is new and up-to-date.

W. R. Brock & Co. are showing a new and carefully selected stock of neckwear, being the latest novelties of the New York and London markets in fancy silks and summer goods made up in all the fashionable ideas yet discovered.

THE HAT TRADE.

The hat trade for this year exhibits no startling surprises in shapes. In American hats there are two shapes, one with a full, round crown and altogether a natty set on the head, the other a high, round crown with a wide open curl. The colors are chocolate, maceo, umber and hamber. The English crowns are similar to the American, but there is more pitch to the brim, and hats are getting down generally to staple shapes.

Speaking to A. A. Allan & Co., THE REVIEW learned that fedoras are still in the van, and some lovely things in this class are on the way for early summer trade. Fancy bands are going to be a feature this season. The bands are bright-colored and black, with red, white and yellow stripes—the two stripe, the centre stripe and the top and bottom stripe. At this house one sees a fine range of caps, surpassing previous seasons both in quantity and price, including golf caps, children's caps, etc. For children the toque is the favorite headgear. A large line, to retail at 25c. up, of German manufacture, comprises combinations both in silk and fine wool, in delicate colors, dark and light. These are exceedingly pretty.

WYLD, GRASSETT & DARLING.

Unusual values in men's and boys' suspenders are seen this season; the line has mohair ends, leather trimmings, with double stitching and fancy buckle, with silk jacquard webs; in great variety to retail at 25c.

There is much activity in cotton half-hose, Hermsdorf dye is indispensable. They are shown in black and in tan, ribbed and plain. A plain black with colored silk embroidery is in demand. Owing to rivalry between the imported and domestic makes

prices are much reduced.

A big run is likely in negligé shirts, and sack sateens are finding ready sale. They are shown in light and heavy twills and heavy plain-cloths, suited to different markets. Light-colored cashmeres with silk stripes are also favorites.

The domestic makes in summer underwear are crowding imported lines this season, especially in medium priced goods. In balbriggan, the Canadian goods are superior in quality and equal in finish as compared with the imported.

CARPET DEPARTMENT.

S. Greenshields, Son & Co. have a special line in chenille covers, in sizes 4-4, 6-4, 8-4 and 10-4, in a great variety of colorings. In this department they are also showing a very nice line of bordered reversible 44-inch art cretonnes. The colorings in this line are very choice. The goods can be sold at retail at 25c. In furniture coverings they have a large variety in foreign and domestic-made; prices from 30c. per yard.

Lonsdale, Reid & Co. have a snap in velour-finished cashmere at 27½ and 37½c. You should note these.

**The Canadian Grocer
The Dry Goods Review
The Hardware and
Metal Merchant**

are the only papers that have had their shorthand reporters with the Tariff Commission constantly. They have taken down every word of the evidence. They have published the most complete reports—fuller than any of the dailies.

MORAL—If you want all the news of interest to business men in Canada you must subscribe for

**MacLean's Trade
Newspapers**

Price, \$3.00 a year
each

MONTREAL
TORONTO

EXTENDING THEIR PREMISES.

THREE of the leading dry goods houses in Canada have become extensive advertisers in THE DRY GOODS REVIEW within the last two or three years. Notwithstanding the dull times and the very unsatisfactory condition of the wholesale dry goods trade, their business has increased so much that they have been compelled to extend their premises.

Can anyone doubt the value of a good advertisement going direct to and read by the very people—and they alone—whom the advertiser wants to reach. It must, of course, be followed up by energetic salesmen—on the road and in the house—intelligently directed. THE REVIEW brings seller and buyer together; they do the rest.

S. Greenshields, Son & Co. have taken the building next door, on Victoria square—as noted some time ago; Gault Bros. Co. have done the same, while Brophy Cains & Co., not able to extend their present premises, have leased a large building on St. Helen street.

Moral—advertise intelligently in the right mediums.

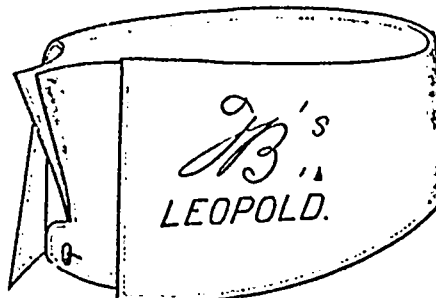
NEW STYLES IN CAPES.

Milliners will see some tasteful things in capes this time. One or two seen at Northway & Son's, Bay street, Toronto, bear inspection as indications of late fashions. Capes, in boxcloths, with inlaid velvet collar, double stitched straps, are button trimmed; another variety is with applica of the same cloth, slashed Stuart collar, ornamented with barrel buttons. Braided capes are ornamented with jet widths, and have Watteau platts. Much attention is given to collars this season as to shape and finish. Velvet capes

are trimmed with satin ribbons, lined with two-tone silks and ornamented with jet. A striking style is a cape of black surah silk, with fancy applica of black cloth, edged with soutache, and the collar a ruche of very handsome silk.

GONE TO W. R. BROOK AND CO.

Mr. Alex. Hewitt, for a number of years with McMaster & Co., and bought their prints, tailors' linings, linens, etc., has joined the staff of W. R. Brock & Co. Mr. Hewitt was with Mr. W. R. Brock years ago when the latter formed the firm of W. R. Brock & Bro., and continued with them when the firm was under the style of Wyld, Brock & Darling. He left to start in the hat



Tooke Bros.—Leopold.

and cap business for himself, and then joined Wm. McMaster. Mr. Hewitt is well known throughout the trade and his old friends will be glad to see him associated with so good a firm.

NEW COLLAR.

Tooke Bros.' "Leopold" is the newest effect in men's collars.

FANCY PARASOLS.

The newest novelties in fancy parasols will be shown by the Irving Umbrella Co. at their warerooms during millinery opening. A visit will repay anyone.



Money Received on Account.



Money Paid Out.



Cash Sales.



Credit Sales.



A Coin or Bill Changed.

Under 5 heads:

Every transaction between a clerk and a customer in a Dry Goods Store can be put under one of the above 5 heads. A Dry Goods Merchant who has a perfect check on these five divisions of his business is on the road to success.

We have furnished such a check to thousands of Dry Goods Merchants, at the same time increasing their sales and their profits. We would like to interest you.

If you will answer the questions below, tear out this slip and mail it to us, we will send you in return, free of charge, a handsomely-illustrated pamphlet describing a system used in stores like yours. The National Cash Register Company, Department T, Dayton, Ohio, U. S. A.

Business _____	3. Are clerks' sales kept separate? _____
Name _____	4. Have you a cashier? _____
Town _____ Province _____	5. What per cent. of sales on credit? _____
Street Address _____	6. Are credit sales entered in a blotter? _____
1. How many clerks? _____	7. Are credit sales entered on duplicating slips? _____
2. How many cash-drawers? _____	8. Are cash sales recorded as soon as made? _____

THE -- DRY -- GOODS -- REVIEW

SPRING MILLINERY OPENINGS.

A FORECAST OF THE FASHIONS TO BE SEEN BY MILLINERS ABOUT TO COME TO TOWN.

It has been finally decided to hold the millinery openings in both Montreal and Toronto on March 1. Some favored a week later, and with a good deal of reason. However, preparations are now being pushed forward in all the big importing houses, and by the time our friends arrive from every part of Canada they will find before them the most brilliant display of millinery that has ever been set before the trade. This sounds like a stereotyped advertisement, but the fashions make it a fact this season. They tend towards many colors. The pattern bonnets are like Joseph's coat. They show many colors at every point. At no opening in recent years has there been such a numerous assortment of colors in the hats themselves, in the trimmings and in the ornaments.

The chief aim of the milliner this season will be to get as much as possible on the hat in the way of flowers, ribbons and some lace ornament. In fact, as one lady who has just returned from Europe very aptly puts it, "we are endeavoring to get a whole millinery shop on each hat." The general effect of the hats will be extreme owing to this overloading with trimmings, and to provide room for further ornamentation the sizes will all be much larger. The popular shape in hats seems to be over the face, turned up very much at the back and caught up with masses of trimmings.

The great craze last season for the stiff taffeta has gone out completely, and in its place we find everything of a soft, pliable chiffony nature.

RIBBONS.

These will continue to be very fashionable for trimmings, and many new and decidedly attractive things are being shown. As much as five or six yards of very wide ribbon will be used on many hats. More wide varieties are shown, and, as last year, the doubled-faced satin will be a leader for trimming dresses as well as hats. In making a tour of the leading houses, as they are opening up their samples, the large number of gauzes being placed on the tables this year is particularly noticeable. They have been out of fashion so long that it is pleasant to see them again, as they make such a pretty, light summer trimming. Most of the fancy ribbons have fancy borders in fancy lace effects or satin stripes. Moire ribbon will also be a great feature this spring for both dress and millinery, particularly the moire antique and the moire soleil, a shot watered ribbon. Plaids are shown in greater variety, in gauze as well as in the ordinary ribbons. Unfortunately they are nearly all fancy designs—and very pretty ones too. In Canada there are so many people with Scottish blood in their veins that they constantly ask for the tartans of their respective clans. They are generally very hard to get, and one retail firm in Toronto has made a specialty of them, and, if the steadily increasing space devoted to them is a criterion, they are doing a large and very profitable business.

The off-shades of green, like volga, euphrate, Nile and russe, promise to be the most popular colors. A new shade in red is being brought prominently forward—branded the Czar, adopted no doubt from the recent visit of the Emperor to the French capital. Brown beiges and navies are being put in the background by most houses, who do not anticipate much demand for them. Satin and velvet ribbons will, as usual, be worn for bonnet ties.

HATS AND BONNETS.

Beyond a doubt we are going to have another very fancy season. A very large number of hats and bonnets will be made up by milliners themselves, on wire frames, out of fancy straws. These fancy braids are shown in the piece in enormous quantities and the variety

and novelty in the designs are simply marvelous. Buyers will have no difficulty in satisfying their tastes in this respect and in securing styles that their competitors have not purchased, as well as enough to give each of their customers something different from her neighbor. The fashion for cardinals in the ribbons is also visible in the straws. Not only are some hats made entirely of this color, but in many of them it is introduced with other shades.

A very marked fashion this year will be the Java hats which are really nothing else but manilla hoods blocked on ladies' shapes. They are chiefly sold in walking and sailor hats. All the buyers who have returned from Europe speak of the large purchases on American account. One buyer alone took \$20,000 worth. The fashion for this style, started in England last year, seems likely to be universal this season, especially in Canada, where so many ladies ride a wheel, for these hats are particularly adapted for cycling. They are a better line for the trade to handle than the ordinary cheap walking-hats as they will be handsomely trimmed by milliners and thus should yield a better profit. Not only are they trimmed with a band, but they can be profusely decorated with light materials like chiffons, gauzes and satin ribbons.

Black and colored chip hats are shown in considerable quantities and will be among the fashionable braids.

Notwithstanding the agitation among theatre goers for smaller hats the size will not be reduced, but on the other hand the crowns will be at least two inches higher than last season's shapes. Some run as much as six inches in height. Even toques and bonnets will be very much larger this spring and will be made almost entirely of fancy straws.

THOMAS MAY & CO.

This extensive millinery house will have its opening at the date fixed, and will show a complete assortment of every imaginable new idea in millinery selected in the best foreign markets. Besides their fine warehouse in Montreal, they have a large, well-lighted showroom at 10 Wellington street west, Toronto, for the convenience of western buyers. Thomas May & Co. for many years have had the reputation of keeping abreast of the day in millinery, and this season are not a whit behind previous years, and their display now being put in order for the approaching openings will attract many visitors.

CHIFFONS.

Chiffons will again be very much in vogue for trimming hats and dresses. Indeed, it looks as if the craze would surpass anything before, for the manufacturers have brought out a very great number of fancy varieties. Plaited chiffons are still as fashionable as ever, but really the most novel article noticed is the chiffon bands, which will be used in the same way as ribbons in trimming hats. A very pretty idea shown in some warehouses is that of putting these light, transparent bands over colored satin ribbons. The color of the ribbon shimmering through the gauze bands produces a very nice effect. These bands are not only brought out in plain chiffons, but also in a variety of fancy designs with little embroidered spots with variegated satin bands at the edges, or with moire or watered effects, which is very pretty and new. Chiffon bands are selling in all widths, from 4-inch to 45-inch.

Velvets will also be employed as a trimming in combination with gauze effects.

LACES.

There will not be as many laces used this season for millinery purposes. Chiffons are taking their place very largely. Still, there

THOMAS MAY & CO.

MONTREAL

QUEBEC.

TORONTO.

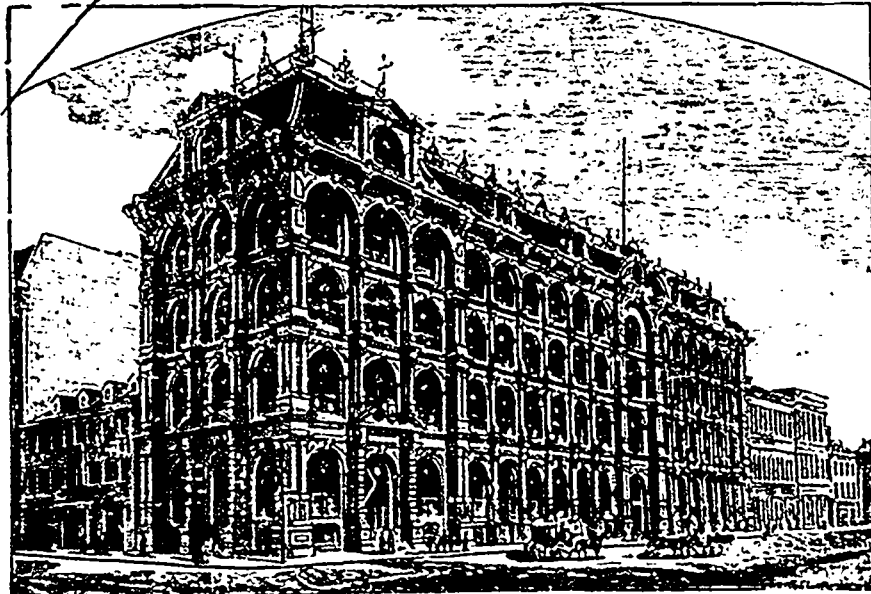
WINNIPEG.

Wholesale Importers of Millinery, Dress Trimmings
and Fancy Dry Goods

*Returned
Feb. 20/97*

DEPARTMENTS

- Ladies' Hats
- Fancy Straw Trimmings
- Flowers
- Feathers
- Ribbons
- Silks
- Laces
- Chiffons
- Veilings



DEPARTMENTS

- Mantles
- Cloakings
- Dress Trimmings
- Velvets
- Velveteens
- Parasols
- Knitted Woollens
- Men's Felts
- Men's Straws

SPRING OPENINGS

1897

French Pattern Bonnets

Pattern Mantles and Capes

Millinery Novelties

Dress Trimmings.

Monday, March 1st, and following days.

AT

MONTREAL

Victoria Square



AT

TORONTO

10 Wellington St. West

are a few black chantilly and similar varieties being worked in on some hats. There also seems to be a revival of the Irish guipure. This demand comes from the big centres.

Some very pretty new things in chiffon embroidered laces are shown by some houses. They are very expensive, running up to \$5 a yard. Only small quantities of each design are imported, so that buyers may often secure lines which will be confined to themselves—often enough for one hat only.

Millinery pleatings and gauferings, which sold so well last season, are still holding their own. They are being brought out this season in a variety of new combinations with lace and satin edges as well as with the introduction of a little of the russe style of gold and colored broche effects.

FEATHERS

These are rather out of it this year. Very few will be used, and these will be principally half-flats. Still there are some who think that tips will be used by all those who want a more dressy hat.

FLOWERS.

The demand for a showy display has made flowers more fashionable than ever. A number of old-fashioned garden flowers that have not been used for some time have come in again; such as poppies and lilies of the valley. The novelties will be orchids—the product of Joe Chamberlain's hobby—geraniums, pansies, violets and roses. Some appear to think that the ordinary foliage will be more largely used than anything and some buyers say there is such a demand for them that repeats cannot be filled for a couple of months or, say, April. Some very beautiful light silk violets have come in this season and they are generally sold immediately they are offered.

ORNAMENTS.

Jewelled ornaments, in the shape of butterflies, buckles, cabuchons, are seen on every hat. They are made in jet, steel, gold and silver. A new feature that seems to be taking is soutache lace ornaments in the shape of wings and large butterflies. A novelty from New York is hat and bonnet crowns in iridescent or shot effects, and some of them are very attractive.

VEILINGS.

There are very few changes. Close chenille spots are still the most popular, though it was thought the trade would go back to the old fish-net soft spots. Blacks and whites seem to be the prevailing colors, though they are trying to work in the cardinals. The browns, beiges, greys and navies are not in it. There are some very pretty French net veilings, with a border, among the new things shown.

TULLES.

These are still enquired for, and most houses have put in a small stock. No novelties are to be seen among them.

BATAVIA CLOTH.

The Batavia cloth, or Bengal millinery trimming, is a new thing. It is a kind of manilla canvas, and is attracting a good deal of attention. It will be used for crowns of hats as well as for trimmings. It is very much spoken of in New York, and everyone seems to have a good deal of faith in it. Its success remains to be seen here.

BLACKLEY & O'MALLEY.

Though in existence for some weeks the new firm of Blackley & O'Malley, Montreal, will make their first important display for the trade at the beginning of next month. They are going into the more expensive qualities of millinery goods, and will carry very light stocks of ordinary staples. They are showing some very attractive novelties in ribbons, in which they have several exclusive designs. They are quoting them from 30c. to \$1 per yard in No.

60 width. Among their novelties in this department are canvas effects with velvet and satin edges, moire on one side and plain on the other; moire chiffons in black and colors.

In hats they have many novelties in shapes and in variety of material. Chip crowns, with shot straw braids interspersed and trimmed as the ordinary hats, are expensive, but promise to be sellers.

TORONTO SAMPLE ROOMS.

During the openings S. Greenshields, Son & Co., Montreal, will have two sample rooms at 50 Bay street, where buyers will see the samples.

THE LATEST PARIS MODELS.

From the very large selection of Paris models which Messrs. G. Goulding & Sons will show at their first spring opening the following are selected as representing the latest ideas in the millinery world. The buyer for the firm having only returned last week from Europe, has been able to import the very newest models for the benefit of their large circle of friends, who crowd the show-rooms at the annual spring show days, this year arranged to be held on March 1st and following days.

No. 1. A round hat of crocus color Swiss straw braid, the crown trimmed with a coronet of parme color ribbon, to tone with the braid; a fan of cream lace surmounts the ribbon coronet at back, passing under the ribbon falls over the brim, and is fastened with a steel and paste clasp; the front is finished with a rosette of the cream lace; the under brim is composed of roses in the new geranium shade.

No. 2. A toque shape of charmill green color Swiss braid, trimmed at the left side with natural lilies of the valley and foliage, tied with green ribbon of the new alpaca make; an elegant bow of the same ribbon surmounts the lilies; a very neat, yet stylish model.

No. 3. A hat with high crown formed with a broad band of ribbon in violette color, the top of the crown made from the new metallic gauze tissue, from which material the brim is also formed, combined with Swiss straw braid; the cache peigne is composed of loops of the straw braid finished with a handsome bow of ribbon.

No. 4. A short back leghorn hat, trimmed with geranium color chiffon, covered with cream lace, a wreath of Paris roses laid round the brim; an aigrette of rose foliage completes a perfect model.

No. 5. A round hat made from parme color Swiss silk straw braid, the brim transparent in cream lace; on the top of the crown is placed a handsome beetle as ornament, the left side trimmed with cream lace and narcissus flowers of velvet, in the fashionable violette tone; a smaller aigrette of the same flowers ornaments the right side.

No. 6. A black hat of fluted lace, the edge of the brim composed of sequins; the back is caught up with cerise color ribbon fastened with jet crescents, and surmounted with a large bow of black moire ribbon; the front of the hat is ornamented with large pink roses, and a fan of black fluted lace, the aigrette of rose foliage with buds.

No. 7. A straight brimmed hat with high crown of jeweled bandeaux, and coronet of fluted chiffon; the brim of parme color Swiss silk braid, and tabs of lace and sequins, faced with fluted chiffon, black ostrich tips, and deep geranium color roses.

MILLINERY SPECIALTIES, ETC.

The display of laces, ribbon and veilings in the fancy goods department of W. R. Brock & Co. should demand a visit from every millinery buyer visiting the market at the "openings." The styles will be found correct, the prices staple—not fancy—the attention given to customers painstaking.

New patterns, styles and shapes are to be seen in fancy parasols in W. R. Brock & Co's fancy goods department, imported specially

WHOLESALE MILLINERY

TO THE

Trade

We
Extend a
Cordial
Invitation

TO
OUR

Spring Opening

Commencing **MONDAY, MARCH 1st**

Our Stock in each department will be found complete in every particular.

We Have made great preparations for the coming season's trade. Our assortment is simply superb. Replete with all **THE LATEST NOVELTIES.**

In Millinery our display will be larger and more attractive than ever.

THE TRADE INVITED.

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

The Latest Fancies and Fads
in the Realm of

Art Needlework



*Received
Frank Robertson & Co.
22/2/47*

Will be displayed at our
Warerooms during
Opening Weeks. . . .

OUR PRICES are always lower
than elsewhere.

F. Robertson & Co.

20 Front Street West
...TORONTO

for the millinery openings. Also extra special value in staple lines of sunshades with new, nobby, and good selling handles.

THE JOHN D. IVEY CO.

The millinery for the coming season, say the J. D. Ivey Co., is exceedingly stylish, the materials used being handsome and new.

The gauzes, spangled and embroidered satins, nets and tissues are rarely beautiful.

The latest novelty is zephyr (a canvas effect) which employs elegantly in the making of the large picture hats, whose wide brims are composed of unmounted flowers, veiled with wide lace used in scarf form. This wide lace is an important feature in this season's requisites. Fine makes, such as chantilly and Brussels, are jetted or outlined with gold or silver cord, studded with sequins, pearls or beads.

Ribbons are wide, are shown in glace, moire, satin and grass lawn (self-colored lawn, with a selvedge of colored satin). The newest way of using these ribbons is in high-standing knotted bows.

Flowers are shown in profusion, the most popular being geranium, lilac, rose, lilies and foliage. Straw braids are used freely on net and chiffon hats, giving these dainty creations the necessary firmness.

Ostrich tips, paradise, straight brush and curled ospreys are the fashionable feathers. The hat ornaments are steel, jet, crystals, rhinestone and pearl.

MILLINERY GOODS.

Wyld, Grasett & Darling are showing the new effects in 8-inch chenille spot veilings, black, cream, navy and brown; also red spot on black ground and white spot on dark ground. In laces, there is a large variety of Valenciennes, Oriental, guipure, torchon, and fancy cotton laces in white and butter; also cream and black chantilly.

Ribbons, silk, moire and satin, from 5 to 40, are in stock; also narrow velvet and satin backs. In trimmings there is a large range of narrow and medium width jets; also colored beaded trimmings in steel, green, navy and brown.

Tartans are a feature in belts this season, as well as sequins and leather, shown with the latest effects in buckles. A large range of buckles in 1 1/2, 2 and 2 1/2 in., with ribbons to suit, is to be seen.

THE LETTERS OF VISITORS.

Buyers coming to town for the 1st and following days, are welcome, as usual, to have their letters addressed care of THE DRY GOODS REVIEW, either the Montreal offices in the Board of Trade building, or in Toronto at 26 Front street west. The offices in both



RETURNED
Feb. 17
to Mr. Ivey Co.

Spring Millinery—The John D. Ivey Co.

Bronze satin straw hat, with scarf of wide lilac lace on brim and full edge of straw; crown of lily of the valley and curled osprey; large knotted bow of bronze and white striped ribbon, and bunch of lilies falling on the hair at the back.



RETURNED
Feb. 17

Spring Millinery—The John D. Ivey Co.

Stylish black hat made of zephyr and lace, shirred brim, high jet crown, surmounted with wreath of ostrich tips, trimmed with lace fans and jet ornaments.



RETURNED
Feb. 17

Spring Millinery—The John D. Ivey Co.

Picture hat.—Brim of black sequin net, with fans and scarf of cream edelweiss lace; the crown is made of bellotrope knotted ribbon and iridescent sequin passementerie; the flowers are gold and bellotrope iris.



RETURNED
Feb. 17

Spring Millinery—The John D. Ivey Co.

Bonnet of moss green zephyr trimmed with butterfly wings of Bretonne lace, pink roses and iridescent leaves.

NEW EFFECTS

... IN



Men's . . . Neckwear

ARRIVING WEEKLY.

A Repeat Order of 500 doz. No. 652 Black Cashmere Half-Hose,
just opened. **Price, \$2.25.**

TOOKE BROS. - - MONTREAL

UNDERWEAR and HOSIERY for SPRING, 1897.

This Department has met with such decided approval from all parts of the country that we feel justified in claiming that we are showing the very best value now in the market.

Our line No. 3818 Natural Wool (shirts with French neck and ribbed skirt) to retail at \$2 per suit is specially worthy of notice.



UMBRELLAS - - -

A fine assortment. Numbers 4138, 4141, 4223, 4209 are leaders.

IN WHITE SHIRTS - - -

Our trade is increasing rapidly. Numbers 10, 12 and 13 are marked lines.

COLORED SHIRTS - - -

Every style. Great variety of patterns. All prices. Bicycle, Tennis and Outing Caps. The latest styles and patterns.

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 1/2 in.
Gresham, " "	-	2 3/4 in.
Roll points, Waterloo,	-	2 1/4, 2 1/2, 2 3/4 in.



CRAVAT DEPARTMENT - - -

- "Elysee" Graduated Derbys.
- "Eton" to tie in flow.
- "Fashion" Bows.
- "Montrose" Knots.
- "Noince" Puff Ties.

Washing Goods, all shapes in great variety. DESIGN, FINISH and STYLE faultless.

HAND-SEWN BRACES—New Ideas. - - -

- "Fine Leather Ends."
- "Cast-off Buckles." "Mohair Ends."

We are sole agents in Canada for this celebrated make.

SUMMER VESTS - - -

A very fine assortment of styles and colorings for import orders.

- No. 4610. Double-breasted, white pique, Evening Dress Vests.
- No. 4656. Single-breasted, ditto.
- No. 4657. Single-breasted, ditto, with hand-sewn silk spots—a new thing.

**RUBBER COATS,
GLOVES,
BATHING GOODS,
LINEN, COTTON and
SILK HANDKERCHIEFS, Etc.**

Matthews, Towers & Co.

73 St. Peter Street

MONTREAL

cities are conveniently central, and we are always glad to oblige our friends.

GENERAL MATERIALS AT MESSRS GOULDING & SONS'.

The materials for the skilful milliner are so numerous this season that it is difficult to enumerate them. Amongst the latest may be mentioned the new canvas silk cloth, and the new metallic gauze tissue, both very much used for the higher grades in fashionable hats.

Flowers in their most natural forms will be more than ever employed for hat decoration, blending as they do so artistically with the soft chiffons, and gauzes, that will be used so freely for the coming season.

Lace in both cream and black is also very much in demand, and Swiss silk straw braids are decidedly the foundation material of all classes of hats and toques.

In the ordinary made dress shapes, chips, in an extra soft finish, are very good, but the coarser plaits in Swiss braids of many colors form the bulk of the hat shapes.

The new alpaca make of ribbon is the novelty in this class of goods, whilst moires and plain taffetas as well as a fancy gauze ribbon are much in evidence for early spring. Osprey, ostrich feather tips and plumes are still very popular; the former, owing to the demand at present, will be considerably higher in price as the season advances, this class of feather being very scarce. Jet ornaments of all kinds are still used, and gilt and paste cabuchons, etc., are new.

(Continued on Page 38.)

POINTERS IN DRESS GOODS.

In dress goods Caldecott, Burton & Spence, who are authorities in this department, report an active demand for broche goods, combinations of silk and wool, in a range of neutral shades: greens, blues and reds, all of the æsthetic style as to colorings.

There is at the moment a demand for the better class of materials, as the ladies who wear them are generally early buyers, and during the next three or four weeks this will be the feature in fancy novelties.

There is also an active demand for shot lustres and two-tones, namely, combinations of navy and red, or brown and green, produced by the new methods of dyeing. Once these materials were dyed in the yarn and woven, but are now piece dyed. Caldecott, Burton & Spence are offering a range of two-tone broche effects, which will retail at 30 to 50c. a yard.

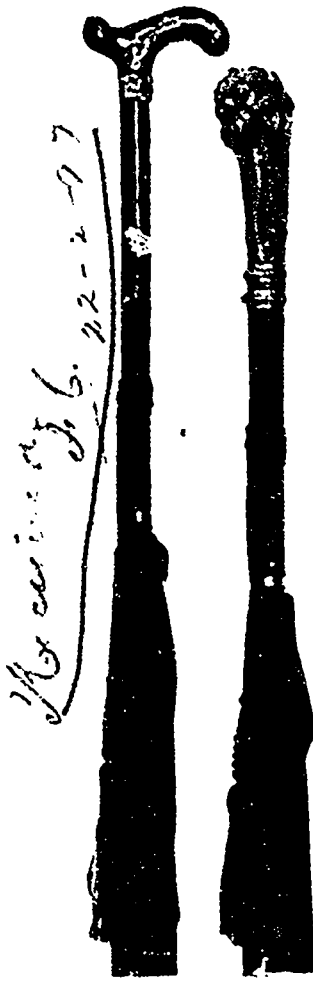
Serges, black, navy, etc., continue to sell well, being of a useful nature suited to the spring trade. Black figured dress goods in lustres, sicilians and crepe effects, are having a fair sale, and while the call for henriettas is not as large as it used to be, there is still a fair quantity in demand.

JOBS IN STAPLES.

Special features in staples this week with Wyld, Grasett & Darling comprise linen towels and towellings, some special drives in cotton towels, prints, cretonnes, and a large variety in art draperies. American gingham in all the new colorings are shown. Some job lines in Grandrill shirtings and grey and white cottons are worth enquiry by the trade.



Irving Umbrella Co.



Irving Umbrella Co

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.
for samples.

Write

Millinery Opening--Spring, 1897

ON MONDAY, MARCH 1st and following days
our Show Rooms will contain the Choicest Selection of

**FRENCH, ENGLISH AND AMERICAN
PATTERN HATS AND BONNETS**

Offered to the Trade in this market.

The Newest Practical Ideas. The Latest Artistic Triumphs.
The Most Recent Novelties Pertaining to the Millinery Trade.

INSPECTION SOLICITED.

Stock now complete. Ready for early buyers.

The John D. Ivey Co.

TORONTO.

LIMITED.

BLACKLEY, O'MALLEY & CO.

WHOLESALE MILLINERY IMPORTERS.

FIRST SPRING OPENING
MARCH 1st.

**PARIS, LONDON
AND NEW YORK
PATTERN HATS**

RIBBONS

LACES

FLOWERS

FEATHERS

ORNAMENTS

In Great
Variety.

THE TRADE INVITED TO CALL.

Blackley, O'Malley & Co. 1831 Notre Dame Street. Montreal

WOOLENS AND CLOTHING.

DO THEY DESERVE SYMPATHY?

REGRET is generally expressed for the proprietors of the Canadian woolen mills who now find themselves in financial difficulties. It is questionable if they have the genuine sympathy of the trade. Instead of following the European manufacturer and advancing prices as wools advanced, they actually reduced them. Their aim seems to have been to sell as many goods as possible regardless of cost or profit. The European makers give a good article, and endeavor to get as much as they can for it, instead of endeavoring to see how great a quantity they can sell. Briefly, our manufacturers go in for big overturns rather than big profits. When the first mill agent sets out to sell his goods he quotes, say, 35c., which gives him a reasonable profit. The next salesman who shows his samples hears this, and rather than let his competitor have the order quotes 2½c. less, and so on, until prices are cut to a figure which is sometimes below the actual cost.

THE REVIEW is a strong friend of Canadian manufacturers of wool, and loses no opportunity of bringing the merits of the domestic makes before the trade. It is needless to say that the dealers themselves would like to see the Canadian mills prosper. They cannot be blamed if they try to buy at the closest price when they know prices are being cut, but they would all prefer to see values firmly maintained. They want the mills to make a profit, for when they do, so do the dealers themselves. There are a number of clever business men among the manufacturers, but there are more who should be employes instead of employers. The trend of the discussions at their meetings shows that some of them have not learned the first principles of successfully conducting a business. When the latter are weeded out—as they should be—there will be good times for the others.

W. R. Rock & Co. in their woolen department show stocks

which cover all the requirements of the tailoring trade in both city and country. They draw special attention to their range of black and colored cheviot Scotch suitings, and Scotch and West of England trouserings, and have all their well-known numbers of black worsteds and serges, etc., the values of which have earned for them the highest reputation on the market in these goods. In Canada tweeds they have a most complete range of 3-4 and 6-4 suitings. Amongst these are a few lots of mill stocks and overhades, an opportunity of seeing which should not be missed.

FINE CLOTHING.

The chances of an excellent trade in ready-made clothing, are good. Some fine lines are being prepared for fall. The writer saw at Chalcraft, Simpson & Co.'s some of the lines now being got ready, and it is evident that the best materials and the best workmanship are going into the new goods. All the fashionable cloths are being purchased by the firm for suitings and overcoatings, so that everything may be up to date. A suit in dark tweed, made with sack coat, is a specimen of what the retail trade are to see this season; in every detail the coat was unexceptionable, silk piping, linings, buttons on the sleeves, etc., not distinguishable from custom-made. The firm show the less expensive as well as the better grades of clothing. Mr. Chalcraft is at present making a tour of the principal points in the Eastern States, New York, etc., to observe the latest ideas which may be adapted to suit this market.

STYLE IN BUTTONS.

Large buttons are still worn. Kyle, Cheesbrough & Co. are showing a well assorted stock of the latest novelties. Sequin and bead trimmings are also stocked in all makes and styles. One of their best is a pearl trimming for evening dresses. It is quite new.

Accessory Trade.

Lots of people buy stuff they didn't expect to buy just by seeing it.

But they don't see it in your store unless you have it.

A line of our Capes and Jackets for Women, Misses and Children will help your accessory trade.

Fact is, you'll sell these garments to ladies who come to look at dress goods, or gloves; and you'll sell dress goods, etc., to those who come to look at wraps, etc. Works both ways.

And whoever buys one of our garments buys satisfaction—in fit, in style, in workmanship, and in price.

They're permanent trade-makers.

Spring Styles are now ready for your inspection and your Orders.
If you come to Toronto we shall expect to see you.

JOHN NORTHWAY & SON, (Merchants Import Co.) Toronto

Kyle, Cheesbrough & Co. Montreal

THE
LACE
WAREHOUSE
OF
CANADA.



Importers of Novelties in

Dry Goods
Trimmings
Silks, Braids
Curtains

Embroideries
Gloves, Hosiery
Muslins and
Dress Goods, etc.

OUR TRAVELLERS

Now have in their hands complete sets of samples for the Spring. We are showing this season the largest and choicest collection in our line ever offered the Canadian trade.

Kyle, Cheesbrough & Co. MONTREAL

Wholesale Millinery ...

SPRING
OPENING

Monday, March 1st

And following days.

THE TRADE

Respectfully Invited

OUR STOCK for the coming season will be the largest and most desirable we have ever shown. The best markets have been visited by our buyers, and selections made with a view of placing before the Canadian trade a line of Millinery Requisites and Novelties unsurpassed in style, effect and value.

PREPARATIONS are already well advanced, and from February 15th we shall show an almost complete range in each department.

BUYERS visiting the city in advance of the Openings will find us exceptionally well prepared with an assortment at once comprehensive and attractive.

G. Goulding & Sons

55 BAY STREET

Toronto

Continued from page 34.

REPORT FROM NEW YORK.

Mr. Will Rupert, hat buyer for the D. McCall Co. Ltd., has just returned from New York. He reports brisk opening trade in the metropolis.

A GOOD OPENING EXPECTED.

The D. McCall Co. Ltd., are advertising their spring opening to take place March 1st. They expect a great influx of customers.

GETTING THE LATEST STYLES.

Miss Corridan, head modiste for the D. McCall Co. Ltd., is now in New York in search for the latest novelties for opening trade

READY FOR THE OPENING.

S. F. McKinnon & Co., after having received the bulk of their spring importations, are in a position to announce to the trade that their opening display on the first of March will eclipse all previous records, also that they are prepared from this date to receive and wait upon early buyers.

NO MORE SHORT WEIGHTS.

DURING last year THE REVIEW strongly condemned the policy of short weights in fingering yarns. This, as was pointed out, was bad for the manufacturer, jobber and retailer. It is understood that manufacturers of domestic fingering yarns will put an end to this objectionable practice this year, and have promised to put up only full weights—16-ounce pounds. This promise will, it is said, be faithfully kept, and the system of short weights abolished. The retailer may from this out, if promises are kept, rely on not finding his local competitor handling a short-weight yarn which undersells his.

Now, if the abolition of this short weight business, which is not

a square way of doing trade, should also be extended to other yarns the result will be good. THE REVIEW will have more to say on the subject.

THE MAKERS OF "AMERICAN QUEEN."

The Gilbert Manufacturing Co., New York, well known to readers of THE REVIEW as manufacturers of the "American Queen" fabrics, have removed to their new quarters at 380-382 Broadway. The new establishment is on the corner of White street, is in the centre of the dry goods district and well adapted to the purposes required. This concern has long borne an enviable reputation for lining fabrics, and by the exercise of industry, talent and regard for a high standard, has done much to make the trade in linings a marked success. In Canada they have introduced the famous Silk Premier and other lines with much credit to themselves, and their new "American Queen" fabrics are sought for by all who want a good article on which a profit can be made. Several of the new lines are especially adapted for spring. In the "American Queen" skirt lining, for instance, thirty-one varieties are shown, with stripes and design patterns, and all attractive. Our merchants who are writing for samples will note the change of address.

NOTES OF THE TRADE.

Some very special lines in black cashmere hosiery, plain and ribbed, and cotton hosiery, are reported by Wyld, Grasett & Darling.

Velveteens, a full range, are seen at Caldecott, Burton & Spence's, and there is a large sale for them, which will continue till the end of May.

Mr. John Lillie, for ten years dress goods buyer for Wyld, Grasett & Darling, has severed his connection with that firm. Mr. Lillie stands in the first rank as to experience, integrity and energy and has many friends in the trade.

There is a good demand for fancy silks, report Caldecott, Burton & Spence, especially for blouses; also black broche silks in nice floral effects and black peau de soie. There is some enquiry for failles, both black and colored. There is a good trade in ribbons, particularly in double satins.

Wardlaw Yarn Mills

Dundas, Ont.

Thos. D. Wardlaw

::: Manufacturer of :::

Worsted and Woollen
Yarns.Fingering, Wheeling and
Knitting.Loops and Novelties for
Dress Goods, Cloak-
ings, Etc.

Carpet and Serge Warps.

Golf and Bicycle Yarns a Specialty.

Write for Prices and Samples.

To the Wholesale and Manufacturer only.

EXTRA
SPECIALS

1897

EXTRA
SPECIALS

SPRING OPENING

Our Spring Importations are now complete in all departments. We invite inspection of our Extra Specials.

High-Class Fancy Dress Goods
Velour Finish Cashmeres
Krisnylla Silver and Gold Silks
Prints, Crepons, Cameos, Dresdens
Linens, Towels, Damasks, etc.
Ribbons and Dress Trimmings
Embroideries, Fancy Laces
Victoria Lawns, Fancy Muslins
Cotton and Cashmere Hosiery
Handkerchiefs, Smallwares.

LONSDALE, REID & CO.
MONTREALEXTRA
SPECIALSAgents for
Crompton's
Corsets and
WalstsEXTRA
SPECIALS

John Fisher, Son & Co.

442 and 444 St. James Street

MONTREAL

WOOLLENS

AND

Tailors' Trimmings

All our Imported Suitings and Coatings, over \$1 per yard, broad width, or 50c. narrow, are thoroughly

"LONDON SHRUNK."

JOHN FISHER & SONS

Woolen 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

PARASOLS

WE extend a cordial invitation to the Trade to visit us during . . .
"MILLINERY WEEK."

UMBRELLAS

IRVING Umbrella Co.

--- Limited

20 Front Street West, TORONTO.

HAMILTON CASH REGISTER



Manufactured by the

Hamilton Brass Mfg. Co.

HAMILTON, ONT.

Before buying a Cash Register, write to the Hamilton Brass Mfg. Co., and we will guarantee to save money for you in the price you pay for a Cash Register and in the handling of your business.

The Hamilton Cash Register is a duplicate of the National Cash Register, and is of the highest class. You can make no mistake in buying the Hamilton Cash Register, as the National Cash Register Co. will pay you in cash the full amount you pay for a Hamilton Cash Register. This they advertise to do, and give their agents instructions to carry it out, and in some cases the agent has offered \$35 more for a Hamilton machine than what was paid for it. This should satisfy you that the Hamilton Cash Register, if not the best, is equal to the National in every respect.

We have a number of the National Cash Registers on hand, both new and second-hand, which we have taken out and replaced with the Hamilton Cash Register. We now have those machines for sale for about one-half the price which was paid the National Cash Register Co.

Write for catalogue and particulars of Cash Registers, Cash Carriers, and Store Fixtures of all kinds.

BARLOW & JONES

LIMITED

Spinners and Manufacturers of

Toilet, Marseilles, Honey Comb, Alhambra, Tapestry and Fancy Quilts, Toilet Covers and Mats, Tapestry Curtains and Table Covers, Towels, Perched Quiltings and Swansdowns, Damasks, Vestings, Piques, Twills, Sheets, Cotton Blankets, 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

Canadian Buyers should see Samples before leaving for the English Markets.

R. H. Cosbie, Agent for Canada, Manchester Building,
Melinda Street, Toronto

When in Need of

SHIRTS

RETURNED
Feb. 20 / 14.7

TRADE MARK



PERFECTION BRAND



ORDER

IN

Whites

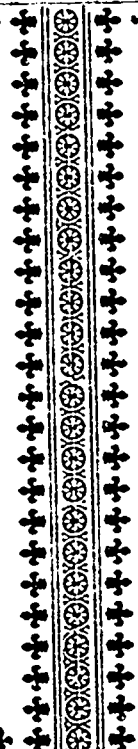
Regattas

Negligees

Flannels

Flannelettes

Etc.



"Perfection Brand"

Manufactured by

THE

GAULT BROS. CO'Y

Limited

MONTREAL



At their Own Factory

EACH LINE in Cut, Workmanship, and Material is of the very best that Price will admit.



All Qualities Carried

Laundried and
Unlaundried

 Sole Agents in Canada
for Fowne's Gloves.

TRY THEM AND BE CONVINCED

NOTES OF THE TRADE.

JAMES JOHNSTON & CO. invite special attention to their lace curtain department; they are prepared to supply every demand, whether it be for the cheapest, medium or best goods in both Nottingham and Swiss makes. See their lines of Nottingham goods at 20, 37½, 55, 75 and 90c. a pair; for novelty, quality and style they are unequalled.

P. Garneau, Fils & Cie., of Quebec, have extra good value in black cashmere velours. Can be retailed at 50c.

In their linen department **W. R. Brock & Co.** claim to show some exceptional values in tablings and towellings.

Lonsdale, Reid & Co. have some rare drives in worsted coatings. If you want a good thing see the leaders at 60 and 75c.

P. Garneau, Fils & Cie., of Quebec, have in stock the "Cat" brand of sewing cotton in 300 yards, black and white. They report increasing sales.

Several lines of kid gloves in black and new spring shades are being cleared out by **W. R. Brock & Co.** much below cost price to enable them to be retailed at 50 and 75c. per pair.

James Johnston & Co. exhibit a range in the underwear department unsurpassed for variety and completeness, especially in ladies' and children's goods. There is no want in this line that they are not in position to supply.

New embroideries from St. Gall are being shown by **W. R. Brock & Co.**, in cambric and Swiss muslins; some "job lots," put up in assorted cartoons, have sold well, and cable repeats had to be despatched for a further supply some time since, which are expected to arrive shortly.

Amongst leading lines shown by **S. Greenshields, Son & Co.** is a complete range of misses' and ladies' lisle, taffeta and silk gloves and mitts. They have in that range the new goods, with buttons, fancy cuffs and fancy points, including the long mitts and gloves in the champagne shades and black.

James Johnston & Co. have an unusually extensive range of new valenciennes laces, all widths, in white, butter and cream. Judges of value and style will find much that will interest them in other makes of lace as shown by this firm, which comprises everything that is the correct mode to-day.

S. Greenshields, Son & Co.'s stock of flouncings and embroideries is now complete. Their new lines of Honiton, Magnet and

half linen embroideries, as well as all-overs, are selling very well. The spot muslins, including novelties in the same department, are also all complete and can be delivered at once for early trade.

AN EVIDENCE THAT ADVERTISING PAYS.

Editor DRY GOODS REVIEW:

SIR,—We have just given your advertising manager an order to run our announcements permanently in **THE DRY GOODS REVIEW**, and we have much pleasure in adding our testimony to that of others as to the value of **THE REVIEW** as an advertising medium. We have done but little advertising with you in the past, but have made up our minds to do more in future. What we have done with you has been so directly productive of good results that we feel it a duty to ourselves to advertise in your paper. The sale of one of our specialties—Rigby waterproof clothing and cloth—has been unprecedentedly large for the coming spring, particularly in bicycle suits and spring overcoats. These articles were advertised in your paper, and we have had a number of enquiries for the goods from Nova Scotia to British Columbia which may be directly traced to that advertising.

You are at liberty to make any use you wish of this letter.

We are, yours very truly,

H. SHOREY & Co.,

Wholesale Clothiers, Montreal.

Montreal, February 15, 1897.

UNSOLICITED TESTIMONY.

Editor DRY GOODS REVIEW:

SIR,—Allow us to congratulate you upon the handsome number of **THE REVIEW**, produced by your enterprising firm for January, and to bear testimony to the results we have already experienced from our illustrations on pages 86 and 88, with notes on page 70, calling the attention of the trade to our special value, patterns and width in lace curtains for spring.

Quite a number of enquiries and good orders have been received by us from parties at a distance, who said they had read our information in your valuable journal.

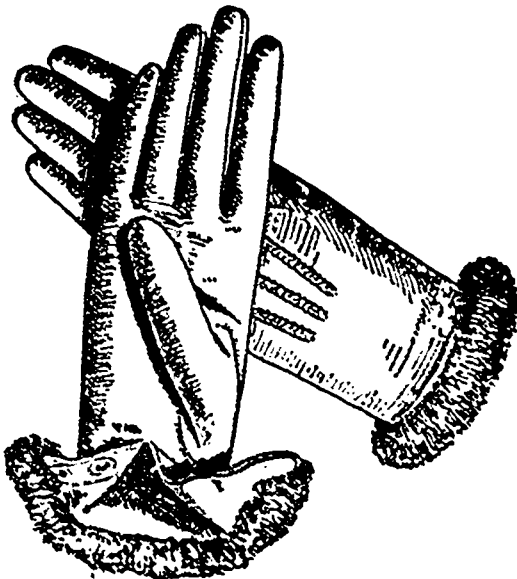
Wishing you increased success and prosperity,

Respectfully yours,

W. R. BROCK & Co.

W. R. Smallpeice.

Lace Curtain Department, third floor.
Toronto, February 11, 1897.



UP-TO-DATE

GLOVES
MITTS
MOCCASINS

Z. PAQUET.

QUEBEC - and - MONTREAL
St. Joseph St. 7 Victoria Sq.

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

EVER-READY DRESS STAYS.



PRE-EMINENT DRESS STAYS.

EVER-READYS Welded with Gutta Percha

Japanned Steel
Silk Stitched

PRE-EMINENTS

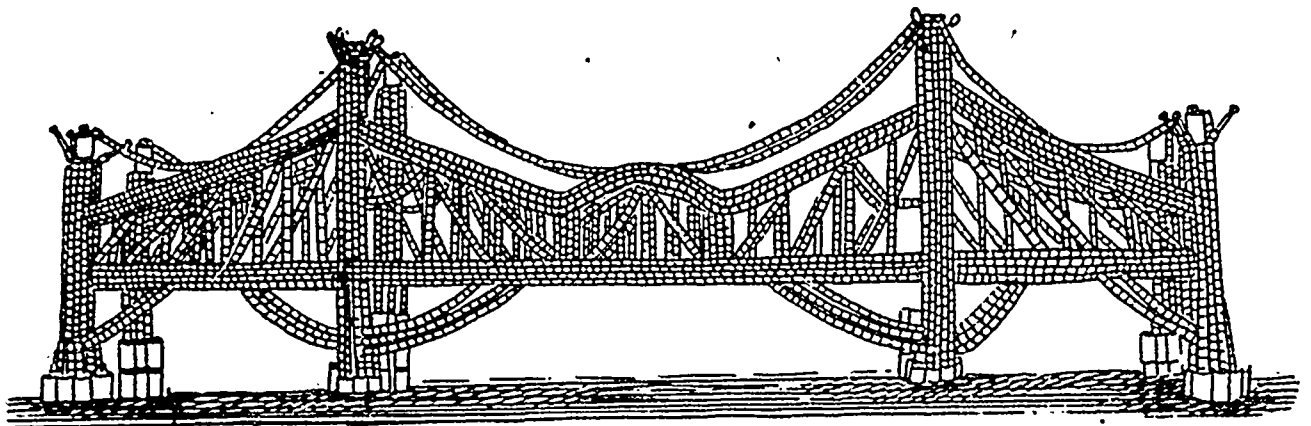
Our Leading Styles and the Leading Dress Stays of Canada.

Others Make Cheaper
No one Makes Better

Dress Stays

THE EVER-READY DRESS STAY CO.

WINDSOR - ONTARIO



The above cut represents a model of the proposed bridge across the St. Lawrence between Montreal and the South Shore. It is built entirely of **Clapperton's Sewing Cotton**, and when the bridge is built, if the material used is as good as what is in the model, **WIND** and **TIDE** will have no effect ; it will stand fast and firm for ages.



WM. CLAPPERTON & CO. 165 St. James Street, **Montreal**

SPECIALS FOR THE SEASON.

A VISIT to the warehouses of John Macdonald & Co.'s staple, linen, woolen, men's furnishing and haberdashery departments cannot be but of special interest to anyone in the trade and profitable to those making purchases. When we are informed of the manufacturing centres from which they buy their stocks, and the terms upon which they are bought, we naturally come to the above conclusion. Their stock of prints is something wonderful from the variety of patterns and colorings displayed. For linens and prints they have established a name throughout the trade that is not surpassed on this side of the Atlantic Ocean.

Their woolen department is unusually busy. Their woolen buyer is at present in Britain rushing out the repeat orders, although it seems that they have enough goods in that department to supply Canada. They are showing a larger range of Scotch suiting this season than usual and the merchant must be hard to please who cannot be suited. In domestic woolens (owing to the state of trade in that industry) which is well known to both buyers and sellers, they have made and are making special purchases, which contribute largely to the increase in their trade.

Leading lines of their men's furnishings at present are in underwear, neckwear and umbrellas, and in their haberdashery, corsets, wools, jet and fancy trimmings, ladies' belts and belt buckles.

ADMITS THE AIR BUT KEEPS OUT THE RAIN.

It will be noticed by the advertisement in another column that H. Shorey & Co. are waterproofing by the Rigby process their spring and fall overcoats. This will be a great comfort to people who are forced by their occupation to be out of doors a great deal in unpleasant weather. The advantage of Rigby waterproofing over rubber-proofed goods is in the fact that while Rigby keeps out the water it does not interfere with the porous properties of the cloth in the slightest. It was recently demonstrated to us in a very striking manner by blowing out a match through a piece of Rigby cloth and afterwards pouring a tumbler of water on the same goods. The first element it did not resist; but of the second it was a most effectual resistant.

A OLEVER DISPLAY.

One of the best pieces of work done by window dressers can be seen at the store of H. & N. E. Hamilton, St. Catherine street, Montreal. They have constructed a model of the proposed bridge across the St. Lawrence, and it really is a very creditable piece of work. The entire structure is about 20 feet in length and 6 feet high. It is built with Clapperton's sewing cotton, and as all the different shades are used, it makes quite a pretty display. Over 25 gross of spools were used, so one can understand it was no small task.

LARGE SALE OF PRINT CLOTHS.

The depression in the print cloth market in the United States referred to by us a few weeks ago has been relieved temporarily at least by the heavy purchase at Fall River of 750,000 pieces of regular print cloths at 29-16c., being the full market price. The purchaser was Mr. C. D. Borden, of the American Printing Co. The purchase consisted of 500,000 pieces of spot cloths and 250,000 pieces for future delivery. This is the largest sale ever before known at Fall River.—Montreal Trade Bulletin.

"IT TAKES TWO TO MAKE A BARGAIN."

The value, assortment and up-to-date goods shown this season by W. R. Brock & Co.'s large hosiery and glove department has attracted the attention of the keenest buyers in the trade, who decide on the spot that merit must be rewarded and that it is of mutual

interest and benefit to patronize those houses who aim at keeping up-to-date goods—what the trade requires and values that cannot be surpassed by any fair dealing house. W. R. Brock & Co. claim that they can conscientiously be one of the two to make a bargain, and any keen buyer in good standing can fill in the gap on sight.

NOTES OF THE TRADE.

W. R. Brock & Co. draw particular attention to their special values in black Italians, serges, sleeve linings and canvases.

P. Garneau, Fils & Cie., of Quebec, are offering two special lines of black and navy 6-4 cheviot serges to retail at \$1 and \$1.50.

Merchants in want of the best pants in the trade to retail at \$1 should send for a sample dozen of W. R. Brock & Co.'s "Goodfit" and "Tryon."

S. Greenshields, Son & Co. have just received a large consignment of their Ever-fast stainless hosiery and are now delivering large quantities to their customers. Their range is much larger than before and they are showing several novelties, including a special line for lady bicyclists, which is taking well.

James Johnston & Co. pride themselves on the complete equipment of their smallware department. They have just added the following new lines: Side combs, purses, chatelaine bags, fancy buckles, blouse sets—all in immense variety—new beltings, in silk, elastic and fancy webs. Buttons are a specialty with them, and are fast becoming the correct vogue. No costume with a pretence toward the latest fashion is complete without a garniture of buttons in some form.

PRINTS.

In the last number of THE DRY GOODS REVIEW W. R. Brock & Co. specially advertised prints and washing materials for spring, 1897, and they beg to acknowledge the efficacy of the medium. Many were the requests for samples, and in every case an order resulted. They have still some of the lines mentioned then to dispose of, and also a number of later novelties have come to hand, which are attracting attention to all who visit their warehouse.

In the same department may also be seen some rare bargains in flannelettes.

EXCLUSIVE LINES IN TRIMMINGS.

James Johnston & Co. show some late novelties in this line. As a fashionable dress decoration tinsel effects take the foremost place. The exclusive styles shown by J. J. & Co., Soc., \$1.25, \$1.50, \$1.95 per dozen, are the wonder and delight of all who have had the privilege of seeing them.

FOR SALE—CASH CARRIER, NEARLY NEW, COST US \$35, WILL SELL for ten dollars. Reber & Co., Paris Station, Ont.



JUST A LINE...

to remind you that when you are in want of

Counter . . .
Check Books

it will pay you to write us for samples and prices. We make all kinds to order, and carry in stock the latest and best in CASH SALES BOOKS.

THE CARTER-CRUME COMPANY,

Mention this Journal

28 Front Street West, TORONTO.

KID GLOVES



EMIL PEWNY & CO.

Sun Life Building

MONTREAL



STOCK ON HAND

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. . . .

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 Spring Gowns
Are Coming!



With What Shall
they Be Bound?

WITH the most stylish and practical, most durable, longest wearing, and that is

"Meteor Velvet Skirt Protector!"

The world's most celebrated dressmakers use and recommend it.

Carried by the leading Wholesale Houses.

-:-

See Shade Card. 101 Shades.

APPRECIATIVE AMERICANS.

As an evidence of the avidity with which a good thing is taken up by our neighbors across the border we would cite the rapidity with which Messrs. H. Shorey & Co., wholesale clothiers, of Montreal, put on the market and sold the stock for a company formed for the purpose of waterproofing textile fabrics by their Rigby process. One of the firm went down to New York a few days ago, remaining only two days, during which time he organized a Rigby waterproofing company, and sold all of the stock that was offered or that they wished to sell and sufficient to put the process on the market in good shape, in the exceeding short space of two days time.

Everyone who saw a demonstration of the way ordinary cloth could be made a repellent to water without interfering with its porous properties was astonished, and expressed themselves as satisfied that it was an exceedingly valuable invention and likely to revolutionize the textile trade in the United States. We have much pleasure in congratulating the Messrs. Shorey and wishing them every success in their new venture.

CARPETS AND SUSPENDERS.

Both the Gault Bros. Co. and S. Greenshields, Son & Co. will profit more or less by McMaster's failure.

McMaster & Co. were for years able to supply many of their best customers with assorted boxes of suspenders that were \$3 to \$4 a box at \$2 to \$2.25. It appears they had an arrangement with one of the largest manufacturers in the States to take all their culls.

These are made of ends of webs, of which there were not enough to complete a box. They are mounted the same as the regular sets, but each box may contain several different webs. They are sold at \$2.25.

In the case of S. Greenshields, Son & Co., they secured some very cheap things in carpets, including 40 bales hems and 10 cases curtains, sash muslins, etc. They were manufactured for McMaster & Co., but were not delivered.

BICYCLISTS MAY AT LEAST KEEP A DRY EXTERIOR.

Among the taking novelties that are being offered to the trade for the coming spring season in the way of bicycle accessories dealers would do well to take note of the Rigby waterproofed bicycle suits. The advantage of having a bicycle suit waterproof without in any way changing the porous nature, the color or appearance of the cloth, is obvious. The Rigby bicycle suit will be a trade-maker to those who keep it.

CHEAP TWEEDS.

The cheapest line in tweeds shown THE REVIEW at present is an Oxford grey at 20c., by S. Greenshields, Son & Co. They offer to send samples on application, provided they have any stock left.

Leather; Leader; Scorchers; Whopper; Electric; Magnet.—These six names are six popular brands of cotton hosiery kept by W. R. Brock & Co.'s hosiery department known all over Canada for their value and rapid selling qualities.

Woven 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.

Shirts
Collars
Cuffs

Blouses
Overalls
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

The Product of our New Factory consists of

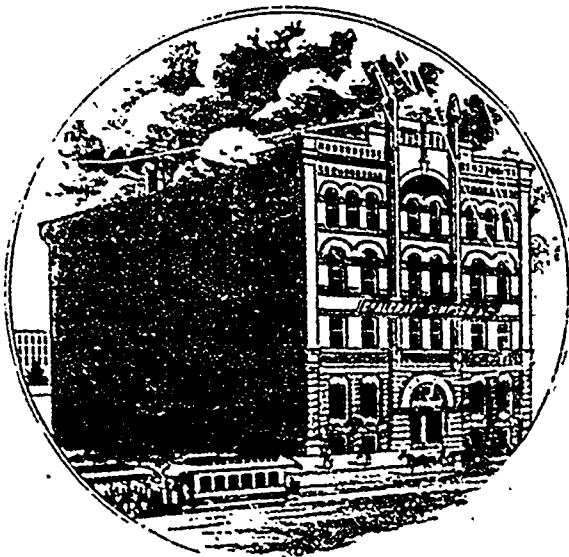
Overalls and
Smocks
Tweed Pants
and **Shirts**

STYLE, FINISH AND VALUE UNSURPASSED.

Travellers' and Letter Orders Solicited
Inspection invited by Merchants visiting the City

WYLD, GRASETT & DARLING
.. Toronto ..

Chalcraft, Simpson & Co.



Clothing
Manufacturers

WHOLESALE

62 Front Street West

TORONTO

DRESS GOODS.

BRADFORD makers are finding their trade here very much cut into by American imitators. Fancy jaspers in all wools which have sold at 38c. are now coming in from the States on cotton warps—excellent imitations at 25c.

Lustres, sicilans and mohairs are selling as well as last year, but the demand for crepons has fallen off.

A new thing that is selling well this season in linens for blouses is a canvas ground with fancy silk stripes and with printed designs.

One of Priestley's novelties is a revival of grenadines in various designs. They are made up over silk foundations, giving a very chic effect.

Letters from France are nearly all talking cashmere and plain goods, such as drap d'ete. They seem to look for a big demand from the States in the near future. They are getting independent in their views, and talk an advance of 20 to 30 per cent. The Republicans will revive the higher tariff, and their buyers are expected to stock up especially with plain stuffs that are safe to buy in advance.

Better designs than ever are coming from Bradford this year. The makers there are stirred up by the low prices and competition with the States and Germany, and they are now making much more fancy things than they would have touched some years ago.

S. Greenshields, Son & Co. report increased sales in lustres and mohairs in both plain and broche designs. From present indications these two makes are to be quite as good property as they were last spring for skirts and dresses. They are also showing a line of mohairs in printed metallic work which are selling freely. Their stock is now fully assorted in all classes of mohairs and lustre goods.

S. Greenshields, Son & Co. write that cashmeres in blacks and colors are also selling freely for spring trade. This is in sympathy with the feeling in Paris for plain goods, such as double warp cashmeres, drap d'ete, etc. Their stock is now complete in all the leading colors for spring in the celebrated velour make. In silver silks, metallic printing, they are showing a large range of new designs and colorings in confined styles. They are absolutely fast and guaranteed not to tarnish.

The correct vogue is lace effects. James Johnston & Co. are showing ranges of grenadine damasse, dentelle broche, grenadine canvas, in black and all the newest colors. Blacks at 32½, 45, 65c.; colors, 18½, 32½, 45c., are being sold in quantities to the best trade.

Of special interest to milliners and the millinery trade generally are silks of all kinds. W. R. Brock & Co. make these a feature of their regular business, which is always appreciated and participated in by those merchants who, in connection with their ordinary dry goods, have a millinery display. To such an extent has this met with the approval of the trade, and with results so satisfactory to both buyer and seller, that each season finds them in a better position to cater to all wants in this direction. For spring 1897 they claim to show the most extensive range of fancy silks in the trade. Many of the designs are entirely confined to them for Canada, and some lots cleared out from manufacturers they are offering at a less price than the cost of production. They sell all their silks on the same basis of profit as regular staple dry goods. In addition to fancies (of which they show over 350 different patterns),

they have all their well-known makes of plain colors and blacks, with which the trade is so favorably acquainted that they require no comment. In the same department black and colored silk velvets and their celebrated "Clarion" velveteen are to be seen and all numbers in Courtauld's black silk crapes.

In fancy dress goods W. R. Brock & Co. have anticipated the wants of the retailer for a variety of ranges to sell over the counter at 50c., and have mapped out their spring business specially on these lines. In this direction they boast of an immense range of exceptional value, and are glad at all times to have an opportunity of showing it to those who favor them with a call. At the same time may be seen also some exceptional values in low-priced goods, as well as the latest novelties in high-class West of London styles. Of the last named lines, they are prepared to take orders for dress patterns from the trade. They draw particular attention to their assortment of plain and fancy blacks, covering all makes, values and qualities. In colored plain materials, they successfully meet all legitimate competition.

WILL INTEREST MILLINERY BUYERS.

In the dress goods department of John Macdonald & Co. an immense variety of printed dimities, batistes, organdies and linen colored novelties suitable for blouses, etc., all at popular prices, are being shown. Their regular lines of dress goods include the latest production of the English, French and German looms. Three special lines in black lustre, to retail at 25, 35 and 50c. Also, serges, tweeds, costume cloths and henriettas. During the summer season of 1896 they were absolutely unable to supply the demand for their well-known "Imperial" brand fast black cotton hose; this season they have added several more numbers, they have more than doubled their contracts, and at present have a full range of prices in stock. Their display of veilings and laces must be of considerable interest to millinery buyers as well as the trade generally, from the appearance of the display on their tables. It is needless to say much about their showings in silk further than to state that it is superior to former seasons. A visit to this department cannot but repay anyone who is visiting the city.

A FEW FEATURES IN CARPETS, ETC.

John Macdonald & Co. report increased sales in their carpet department. Spring goods have arrived and are being shipped out rapidly, good business being done in silk covers, silk and tapestry curtains. These goods are shown in beautiful effects. They direct special attention to numbers 7720, 293, 7445, 7479, 7306, 1671, 1707, 7616, 1689, 7799, 6923, 7834 and 2522 lace curtains. They are showing very pretty patterns in Brussels net and Swiss Irish point curtains in low, medium and fine grades. They have just received their spring shipment of 8-4 and 16-4 linoleums and floor oil-cloths.

A feature of this season's carpet trade is the large demand for union, wool and Axminster floor cloths. They are showing these in great variety. They are showing a special line in 6-4 mottled chenille table covers at a low price, and an extra large assortment of their popular price 6-4, 8-4 and 8-10 jute table covers. Also a superb range of chenille curtains in plain goods, with dados and allover patterns, the designs are exclusively their own and are very effective. The newest effects in Axminster, Wilton and heavy pile carpets are now on exhibition in this department.

D. R. C.

W. R. Brock & Co. have made a great hit in the men's furnishings department this season. The D.R.C. unlaundried shirt, which they are offering to retail at 50 cents each, surpasses in value, weight of cloth and all the new ideas, any shirt that has ever been seen in the trade.

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.

The Celluloid Company

30, 32, 34, 36
Washington Place

NEW YORK

ORIGINAL and ONLY
Manufacturers of

"CELLULOID" Interlined Waterproof
Collars and Cuffs . . .

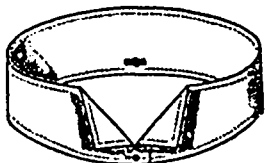
All goods made by us are stamped as follows :

Absolutely No

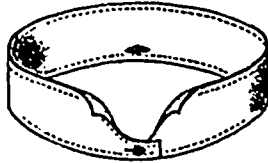


TRADE
CELLULOID
MARK.

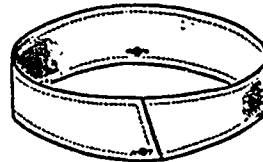
Others Genuine



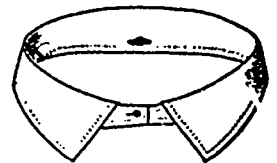
STERLING
Sizes 12 to 18 1/2 in.
Front 2 in.
Back 1 1/4 in.



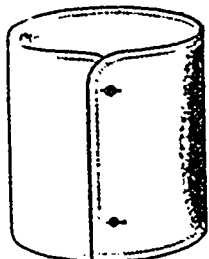
VULCAN
Sizes 13 to 18 1/2 in.
Front 1 3/4 in.
Back 1 1/2 in.



BRIGHTON.
Sizes 14 to 18 in.
Front 1 3/4 in.
Back 1 5/8 in.

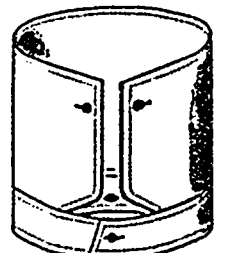


ROYAL
Sizes 12 1/2 to 20 in.
Front 1 7/8 in.



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

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

COTTON NEWS.

MEETING OF THE MONTREAL COTTON CO.

THE 24th annual meeting of the Montreal Cotton Co. was held February 10, and was numerously attended. The annual reports for the past year were submitted, and showed a satisfactory condition of the company's affairs. The retiring Board of Directors were unanimously re-elected as follows: Messrs. A. F. Gault, Charles Garth, J. Grenier, E. K. Greene, J. K. Ward, S. H. Ewing, and R. R. Stevenson. At a subsequent meeting of this board Mr. A. F. Gault was re-elected president, Mr. Charles Garth vice-president and Mr. J. F. Smith secretary-treasurer.

TOO MANY MILLS IN THE STATES.

We suppose there are cotton factories enough now in this country to make more cloth than the American people can buy, even with every worker in all industries earning good wages and thus making a maximum market. It is desirable, as we have often said, to push out for foreign consumption with more vigor and system than have ever yet characterized our export operations. This is being "begun to be done" by some of our cotton manufacturers, and it is noticeable again here that it is the goods of southern make that are most freely exported at this time.—New York D. G. Chronicle.

DRY AIR IN THE MILL.

The dryness of the atmosphere in this country is the cause of some inconvenience to the cotton manufacturer. In dry air the friction generates electricity which causes the loose cotton to stand up. This interferes with the process of manufacture. In England the atmosphere is damp enough to prevent this. In America it is necessary to use artificial means. The windows are securely calked. The ventilation is by currents of air produced by huge fans. To secure the necessary dampness sprays are fastened in the ceilings with the holes so small that the water cannot be seen when being forced through them. Registers are also placed in various parts of the building, which note the amount of dampness in the air. The Montreal Cotton Co. are putting a system like this into their mills called the aerophore system. To prevent the rooms being close in the morning the fans will be started half an hour before the hands arrive.

NOTES OF THE TRADE.

In cream damask tablings P. Garneau, Fils & Cie., of Quebec, have tip-top values.

Lonsdale, Reid & Co. show many novelties and makes in embroideries and laces.

P. Garneau, Fils & Cie's., of Quebec, line of 27-inch art muslins (double borders) is a seller.

K. Ishikawa & Co. report a few new novelties in fancy silks now on the way, particulars of which will be given later.

P. Garneau, Fils & Cie., of Quebec, are selling a bargain in a bleached huckaback toweling. Can be retailed at 12c. with profit.

Lonsdale, Reid & Co. are well up in their linen department. They hold some extra snaps in towels, towelings, table linens and napkins.

P. Garneau, Fils & Cie., of Quebec, have a full line of boys' and men's cotton and woolen sweaters in navy, white and heather; other shades to order.

In linens, damasks, damask napkins and tablecloths, S. Greenshields, Son & Co. are showing some extra values. In half bleached damasks full range of qualities and prices; special line, 72-inch, to retail at 50c. Full range of French canvas, in natural, white and black, now in stock at close prices. In quilts, stock is

now complete in honeycomb, satin, alhambras—all prices and qualities.

In order to have a dress hang well it must have up-to-date linings. Lonsdale, Reid & Co. have them. They also carry a big stock of all kinds of dressmakers' supplies.

S. Greenshields, Son & Co. have gone heavily into ribbons and are showing a grand range in all the staple lines. They have also special lines of baby ribbons, which are taking very well.

P. Garneau, Fils & Cie., of Quebec, have sold the first shipment of wincey cheviot dress goods. This is a cheap serviceable stuff, 37-38 inches wide, which can retail at 15c. They are expecting a second shipment.

S. Greenshields, Son & Co. are showing entirely new designs in belt buckles, blouse sets, cuff buttons and links, etc.; jubilee stick pins for hat and scarf decoration; new features in golden draperies.

A FINE WAREHOUSE.

IN our March number we hope to illustrate that handsome cut stone warehouse, corner Recollet and St. Helen streets, Montreal, until recently occupied as a wholesale millinery house by Messrs. John McLean & Co., who have gone out of business, and which has been leased by Messrs. Brophy, Cains & Co. for a term of years. The Fred. Kay Estate own the property and are putting in an electric elevator, improving the shipping and receiving facilities, making a new entry room, adding to the heating apparatus, and will paint, tint, and thoroughly renovate the interior throughout. When the changes now being made are complete, Messrs. Brophy, Cains & Co. will have one of the most up-to-date and handsome warehouses in the Dominion. The interior is lighted from three sides and is admirably adapted for the fine dress goods trade which this firm does. In fact, it would be hard to imagine a building better adapted to their steadily increasing business. This warehouse has a splendid elevation, in the very centre of the dry goods trade, and is modern in all its appointments. We but echo the already personally expressed wishes of the trade generally in wishing Messrs. Brophy, Cains & Co. increased success in their new premises.

PRACTICAL POINTERS FOR THOSE WHO SHOOT.

A pocket edition of "Practical Pointers for Those Who Shoot" has just been issued.

It is a book for those wishing to know what rifles, pistols or pocket rifles to choose for various purposes. Positions adopted by experts in rifle and pistol shooting are shown by handsome engravings. Directions for building a rifle range. All the recognized targets used in rifle or pistol shooting are described, and shooting rules governing competitions are given in full.

Any readers who wish one can have a copy sent by sending a postal card requesting it to the J. Stevens Arms Co., Chicopee Falls, Mass. It is a useful little book for shooting men to have by them.

FEATHER PILLOWS.

Many dry goods stores will handle feather pillows this year. They are sold along with blankets, comforters and honeycomb quilts, and have proved to be a very remunerative line. The Alaska Feather & Down Co., of Montreal, are booking orders now for spring delivery, and they sell feather pillows almost to as many dry goods houses as furniture dealers.

The C. Ross Co., Ltd., of Ottawa, have commissioned an architect to prepare as soon as possible plans and estimates for a six-storey block to replace their burned store.

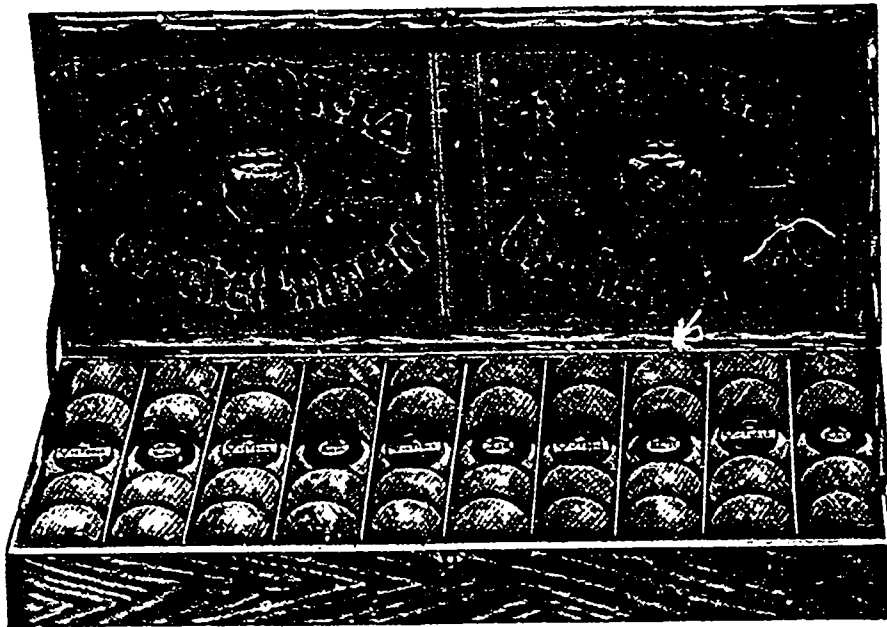
WILL NOT KINK.

...VICTORIA...

Crochet



Thread.



VICTORIA CROCHET THREAD is superior to all other makes in the trade.

It is put up in boxes of 10 balls, and in cabinets of 50 balls, as above cut.

It is made in Nos. 20 and 40, and in 40 different shades. Colors 1 to 22 are solid, 23 to 40 are shaded. Ask your jobber for them. Take no other.

SOLE
AGENTS
FOR
CANADA.

R. HENDERSON & CO.

323 St. James St., Montreal.

NOVELTIES IN NEEDLEWORK, ETC.

THERE are some pretty new things in needlework and decorative materials for visiting milliners to see this month. In looking over some at F. Robertson & Co.'s one is struck with the attractions of several. The plaid sateen for cushions is going to take. The material will retail at 25c. per yard. It comes in a variety of colors, and when made up and embroidered is a tasteful design. In this issue a picture of a cushion, made of this plaid sateen, is given, so readers will have an idea of the pattern. Another new feature in materials is the art ticking for frames and embroidery work, a fabric which, owing to its inexpensiveness, supercedes denim. The same is true of villa cloth, which, retailing at 30c. a yard, makes a good substitute for a material retailing at 90c.

The new Bulgarian work is the coming novelty in needlework. The embroidered designs, the rich colors, etc., all harmonize, and are made up of Bulgarian hand-made linen with colored cotton yarn. Mr. Robertson has all these materials for the work.

Other novelties are a new range of cushions in Roman style, the poppy pattern, in cretonnes, pink and yellow; a very pretty line. It is going to be a great cushion year.

ART DRAPERIES.

At this time of year buyers naturally are on the lookout for the "latest" in materials for beautifying the homes of their customers, as house-cleaning season is again approaching. The ladies are very wide awake in this matter and will have only the most up-to-date fabrics and patterns, therefore it behooves the merchant who aims at capturing this trade to make his selections where he can be sure of seeing the very newest the mills have produced. As Boulter & Stewart represent a large list of mills in this line, buyers can count upon finding the last productions in their warerooms.

IN THE MARITIME PROVINCES.

Mr. R. H. Cosbie has returned to Toronto after a trip to the Maritime Provinces. It was his first trip there, and the general appearance of things created a favorable impression, and he was pleased with the reception given the firms he represents. While trade is not rushing, it is apparently in a healthy state, and retail business in St. John and Halifax is in a thoroughly live condition.

THE "PERFECT" DISPLAY STAND.

In the photograph of Boulter & Stewart's drapery department, shown herewith, is the "perfect" display stand. Many merchants wonder why the volume of their drapery business is not larger, and overlook the fact that they do not give the same prominence to this line as they do to many others. This stand is designed to boom

this department, as it can be placed almost anywhere in the store and the goods arranged in a moment. It is an A1 article, and the price is low. It can be seen in their drapery department, or write for particulars.

STYLES IN SPRING DRESS GOODS.

The present showing in woolen dress goods bears evidence to a decided change in the styles. The marked feature of the present change is that the fabrics accorded highest favor at present are old-fashioned ones come to life again. Few novelties have been created for the season, but many have been revived from the past.

Two leading characteristics distinguish the season novelties, if revivals may be termed novelties. These are the numerous plain weaves that are being shown and the open-meshed fabrics. Etamine, canvas cloth and grenadine have come to take the place of the erstwhile popular crepon. Drap d'ete, henrietta, cashmere, serge and similar weaves swell the list of so-called up-to-date fabrics. These plain weaves will afford a much desired relief after so many seasons of fancy effects.

The open-meshed fabrics are not so much for service as for looks, hence their use must be subordinate to the more substantial fabrics. But in the line of high-class novelties they are without rival.

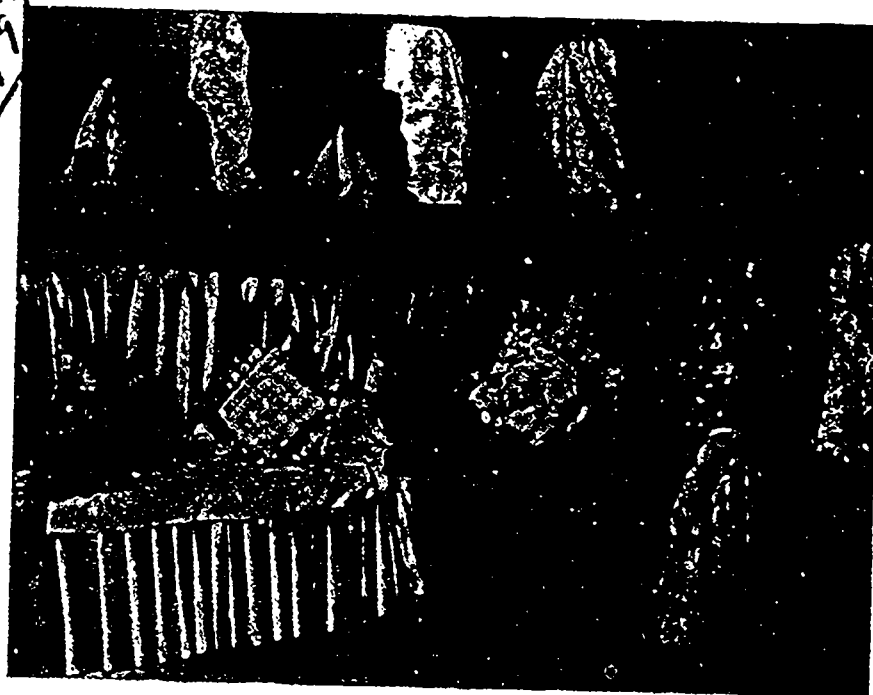
In the plain weaves drap d'ete is marked as a special favorite, but henriettas and cashmeres bear such close relationship that they will shine in reflected glory. The ever reliable serges and chevots may be counted upon as mainstays during the coming season. Though plain weaves and open-meshed fabrics are the key-note of the dress goods har-

mony for spring, fancy weaves will have a hearing. Checks take first rank among these. From the fine tailor suitings in silk and wool to the cheapest yarn-dyed fancies checks prevail. The variety afforded is apparently limitless.

Vigoreaux and coverts make up another long line of practical and substantial fabrics from which to choose. Much attention has been given to fabrics especially for the wheel, and merchants will find a splendid assortment of bicycle suitings. This branch of dress goods will be an important factor in the spring business and each should be given due attention. Cotton imitations of wool fancies make up another class of fabrics. So perfectly have the woollens been copied that the eyes of the experts were all deceived. —Chicago D. G. Reporter.

LADIES' WRAPPERS.

Boulter & Stewart, who make a specialty of American goods in this line, inform us that the season is opening up unusually early, and have already booked many orders. Their lines can be retailed from \$1 up.



This photograph shows a corner in Boulter & Stewart's drapery department; also their "Perfect" display stand for draperies.

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.**

EUGÈNE JAMMET'S ^{FRENCH} Kid Gloves



IN STOCK

..and..

ARRIVING

Choice Qualities in Staples

..and..

LIMITED QUANTITY
SPRING NOVELTIES

WRITE FOR SAMPLES.

FITZGIBBON, SCHAFHEITLIN & CO.

. . . Montreal.

Thibaudéau Bros. & Co.

Importers of

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

THIBAUDEAU FRERES & CIE.
Quebec.

THIBAUDEAU BROTHERS & CO.
London, Eng.

THIBAUDEAU BROS. & CO.
332 St. Paul St.

MONTREAL

Feather Pillows!

GOOSE FEATHER PILLOWS
in fancy German ticking, 4 grades,
all guaranteed. DUCK FEATHER
PILLOWS in grey and colored
tickings, 2 grades, both "all-duck."

WE ARE BOOKING ORDERS NOW FOR SPRING
DELIVERY, AND SHALL BE PLEASED TO QUOTE
YOU PRICES BY LETTER.

The Alaska Feather and
Down Co., Ltd. 290 Bay Street, MONTREAL

A New Enterprise for Canada

SEE FRONT COVER
AND ARTICLE IN
THIS NUMBER.

TWO THINGS OUT OF DATE

IN 1897

Last Year's Almanac and
Traveler's Directory

ONE thing first in
favor in 1897

Feder's Brush Skirt Protector

The standard dress
edge of the world.

Sole Manufacturers
and Selling Agents
for the Dominion:

HERMANN H. WOLFF & CO.

MONTREAL

Face to Face
With Facts.



WOMEN'S WANTS ARE MERCHANTS' OPPORTUNITIES

Put this in your memo book, and also a note.—To stock

Feder's Brush Skirt Protector

The only perfect dress edge, which the manufacturers now
intend to demonstrate to every lady in the Dominion—
through the medium of the press—the dressmakers, etc.

Write for Sample Books to order from—Now ready.

HERMANN H. WOLFF & CO., 170 McGill St., MONTREAL

Do you like a good nap on your blankets. If so, you should buy

“Eureka” Blankets

They are made of selected Nova Scotia wool, will wash without shrinking, and being well napped have a good “lofty” feel, as well as being much warmer.

Write for a sample pair, for we have found it to be a fact about our blankets that

**Once a Customer
Always a Customer.**

EUREKA WOOLEN MFG. CO., Ltd.

EUREKA, N.S.

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 nobbiest 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.

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

Hallifax, Montreal, Toronto, Winnipeg, Victoria.

A. W. BRODIE

WOOLEN
MANUFACTURER

HESPELER, Canada.

HERMANN H. WOLFF AND CO'S. '97 ANNOUNCEMENTS

MESSRS. HERMANN H. WOLFF & CO. are assuming a leading position amongst the dry goods houses of the Dominion by their enterprise in seeking to control specialties for this country which have a world-wide reputation in others. The strength and resources of this house, being a branch of Messrs. R. D. Warburg & Co., whose status in Europe and all over the world, where they have branches, is on a par with such institutions as the Rothschilds for strength and credit, are probably not quite realized in Canada. It appears that they have decided to take a leaf from the books of our neighbors across the line, and make well-known specialties, that have already proved successful in other markets, their aim for the Dominion. Such is not easily accomplished, as it means a large outlay in machinery and the necessary adjuncts of a special staff, etc., but to control the sale and put such articles on the market at a low price, this is absolutely necessary.

One of two important industries being established for the coming season is the manufacture here of the "Feder Brush Skirt Protector" controlled by J. W. Goddard & Sons for the United States, one of the largest houses in the world. Everyone, of course, who takes The Dry Goods Economist in Canada has knowledge of this successful concern, who a few weeks ago had one advertisement alone in this journal, costing five thousand dollars. Hermann H. Wolff & Co., being aware of the great success the "Feder Brush Skirt Protector" had achieved in the United States, and how it was taking the field against many other kinds, decided to make arrangements with the owners of the patent to manufacture it here, and to bring on a portion of the machinery, now in use there, and skilled labor familiar with this particular industry. They have engaged the services of an able gentleman who will do nothing else but interview the retail trade of Canada on the subject, so that they may be fully informed as to what this article has accomplished by figures, against everything of a similar character known. An extensive campaign of advertising is in process of being worked out, whereby every lady in the Dominion will have it so brought to her notice that she cannot fail to be interested. The dressmakers will all be interviewed, and several thousands of dress lengths will be distributed amongst them, so that they can practically find out for themselves that the "Skirt Protector" will outwear any skirt it is put on, which is the standing guarantee. These are simply a few facts furnished in connection with this matter by one of their managers of departments, to illustrate the general lines of this important article that will be placed by them on the Canada market.

The second specialty involves a much larger outlay of capital. It is what Europe and the United States know as "Viyella," the most exquisite fabric before the world to-day, on the order of the finest imported flannel, made in over five hundred beautiful patterns, and suitable for gentlemen's shirts, ladies' blouses, children's dresses, tennis and summer suitings, and an endless variety of articles used in this market, and the only flannel recognized in England as absolutely unshrinkable. The chief feature of Viyella is that both warp and weft are composed of the same material (a mixture of wool and cotton of the finest quality), prepared and spun together, making a most consistent cloth.

The manufacturers of these goods in England are Wm. Hollins & Son, Ltd., the large spinners of fine yarns. The manufacture of Viyella is controlled in the United States by The Aberfoyle Manufacturing Co. With such a record, and special advertising to bring it to the notice of the consumers, there can be no doubt as to the success of this venture in a country where a good article, at a popular price, is the "open sesame" of trade.

Messrs. Wolff & Co. report the engagement of five additional men to augment the strength of their underwear department,

and it seems as though the "Diamond" brand, which they started last year, was going to make a battle royal for supremacy with the "Health," though the latter, having nine years of a start, and being well known throughout the Dominion, will probably take them all their time to catch.

By such a programme for '97, this firm comes to the front as being well in the van of what the age we live in requires, and which fact the enlightened retail trade of the Dominion will doubtless recognize by their support. We are glad to see the policy we have so often advocated endorsed by the actions of a house of such standing. In the face of the general lament of "bad times" and "poor business," this seems to be the proper mode of action to solve the problem of the abolition of these terms. The introduction of first-class specialties, under a brand or trade-marked name, well advertised and properly brought to the notice of the consumers of the Dominion, is the policy THE REVIEW has repeatedly urged and brought before the notice of the trade in this country as the proper lever for a successful result.

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.**

B. LEVIN & CO.

Importers and Manufacturers of

Furs and Caps

Coon, Grey Lamb, Persian and Seal Jackets,
Capes and Caps.

491-493 St. Paul
Street . . .

Montreal

.. ONLY A LITTLE BOOK ..

With a paper cover

Called **BUSINESS SUCCESS**

By **JOHN ALLAN, MONTREAL.**

Full of useful information and good sound advice to storekeepers and salesmen.

Contains Hints to Storekeepers.

Rules for Clerks.

Ideas on Window Dressing.

Talks About Advertising.

How to Succeed in Business.

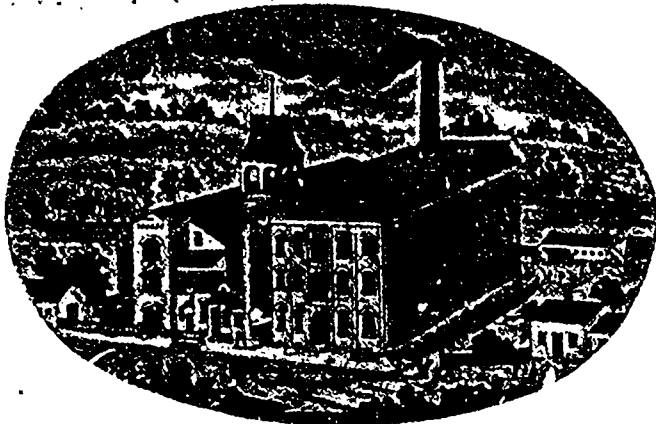
What a Few Successful Men Say of Success, etc.

This book would make a nice little acceptable gift from a traveller to his customer or to a salesman. Some wholesale houses might do well to give away a few hundred of them among their customers. A copy will be mailed free to any wholesale house on application.

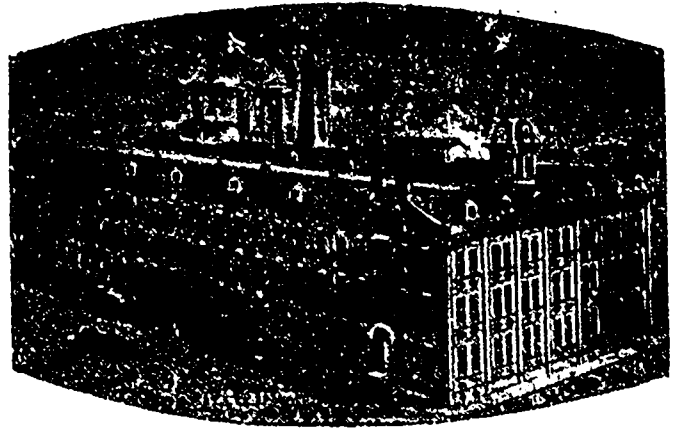
Price per hundred, \$5.00, or 75c. per dozen to Retail Merchants.

FOR SALE BY

JOHN ALLAN, 661 Craig Street, **Montreal.**



MILL NO. 1.



MILL NO. 2.

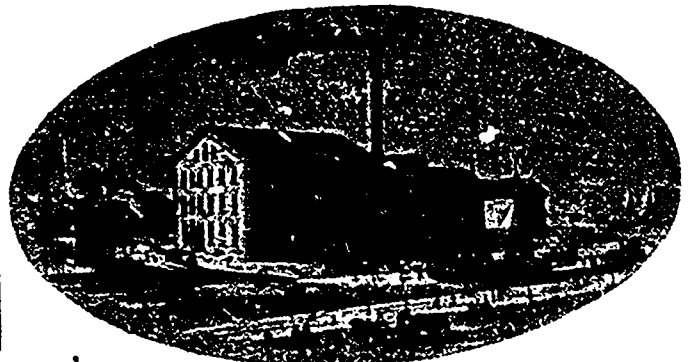
The Penman Manufacturing Co.

HEAD OFFICE: PARIS, ONT.

Limited



MILL NO. 3.



MILL NO. 4.

The Oldest and Largest Manufacturers of

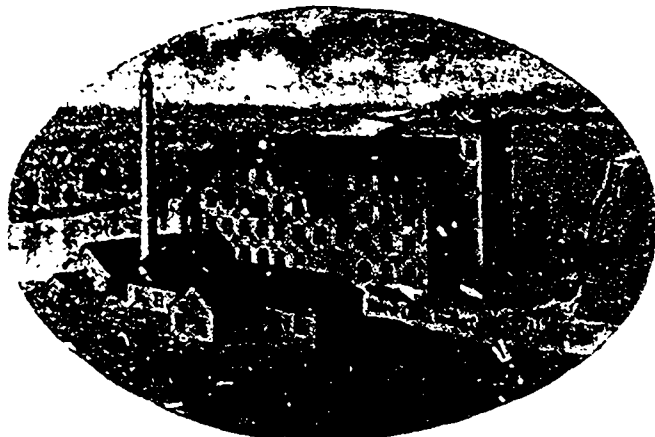
Knitted Goods

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

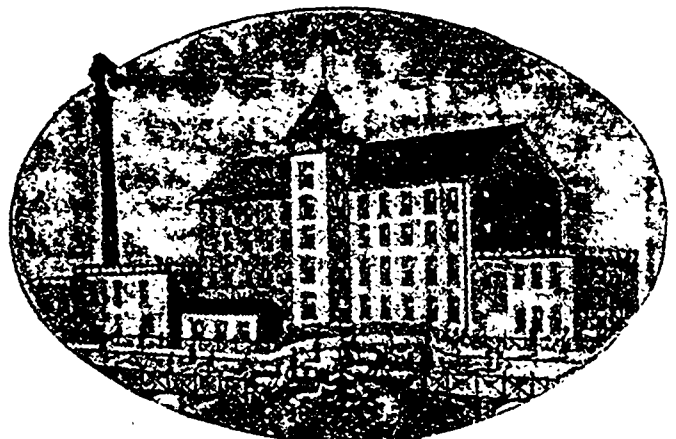
The attention of the trade is specially called to our Natural Wool, Balbriggan and fine Merino Underwear for Spring. Also our Top Shirts and Half Hose, and "MAGNET" Brand of Ladies' Underwear.

SELLING AGENTS

D. MORRICE SONS & CO., MONTREAL AND TORONTO



MILL NO. 5.



MILL NO. 6.

ADVERTISING FOR LIVE MERCHANTS.

THE live merchant must spare time to see that his local advertisements are well constructed and well-set. If the merchant hasn't the time to do this work, or thinks he hasn't the taste, let him give the points to someone in the local newspaper office and have the advertisement written there and a proof submitted for approval.

Poor advertising is money largely thrown away. Nath. Fowler, the expert, gives an example of the old style and the new which will show that progressive ideas must be cultivated in advertising as in anything else. He quotes one of A. T. Stewart's advertisements as follows :

NEW DRY GOODS STORE,
No. 283 Broadway, opposite
Washington Hall.
A. T. STEWART informs his friends
and the public that he has taken the
above store, where he offers for sale,
wholesale and retail, a general assortment
of fresh and seasonable DRY GOODS ;
a choice assortment of Irish Linens,
Lawns, French Cambrics, Damask,
Diaper, &c.
N. B.—The above goods have been care-
fully selected and bought for cash, and will
be sold on reasonable terms to those who
will please favor him with their commands.

The above advertisement, greatly reduced from the original, appeared in the New York "Daily Advertiser," on Sept. 22, 1823. It represents the initial business announcement of the greatest merchant of his time, or of any other time, and it presents a style three quarters of a century old, when advertising was a luxury, and not indulged in by more than one merchant out of a half a dozen. There is no record to prove that this advertisement was successful in the day of it. It was certainly better than the majority, and the best, however poor, generally succeeds. Half the advertisements, even in our progressive cities, are close copies of this old style. Merchants who believe in progressive methods of business don't always realize the necessity of modernism in advertising. The world moves, and business with it. However successful our grandfathers' advertisers may have been, their method cannot, in the nature of things, be profitable to-day. The man who follows old styles of advertising is as foolish as he who tries to sell hoopskirts to Fifth Avenue women. The successful merchant is he who adapts his business and advertising to the times, allowing his advertisements to contain all the good of the old style, and all the good of the new style, a happy compromise between present over-originality and former over-conventionality. I present the advertisement, rewritten and retouched, following a style of modern success.

**New
Store**

My new store is open—every
body is convenient to it—283
Broadway, facing Washing-
ton Hall—dry goods, and all
that dry goods stand for—only
the best for the best people,
whether they have much
money or not.

Yours for business,
A. T. STEWART.

When the merchant is a large, steady patron of the local paper he will be able to obtain valuable reading notice in connection with a good sized ad. Ask the editor to send a reporter to the store to give a newsy write-up, not an ordinary puff.

Here is another example of Nath. Fowler's specimen advertisements which will interest those in the millinery business :

MRS. W. B. SMITH,
155 First Street,
AND
318 Second Street.
**HATS
AND
BONNETS**
IN
SPECIAL DESIGNS
AND
CHARMING EFFECTS.
In Original Styles confined to this House.
In no previous season have materials been choicer
or more novel than those imported for this season's
millinery. Ladies will benefit by making an early
selection.
MRS. W. B. SMITH.

This announcement is in a metropolitan evening newspaper. Mrs. Smith's name appears twice; once is sufficient. The best part of the advertisement is utilized by that which is not for sale—the name of the seller and her addresses. The proper place for them is at the bottom. Ladies care more about Mrs. Smith's good things than about Mrs. Smith. "Hats and Bonnets" mean everything, and not much of anything. They lack pointedness. The headings of millinery announcements should generally contain refined adjectives, for aesthetics and artificial beauty—and bonnets are artificial—well mix. So far as bonnet selling is concerned, one had better use too extravagant expressions than too modest ones. Women read advertisements, particularly advertisements of something to wear, and are more likely to inspect the styles of the advertiser who brings out one or two strong points so smoothly and so delightfully that the woman is impressed with the beauty of his style, as well as by the soundness of his argument. The appended advertisement is presented as an attempt at artistic and rather flowery advertising.

**Bonnet
Artists**

The beauty of the charm-
ing fitness is not in the
bonnet—it is in the blend-
ing of the bonnet and you.
My salesladies are artists—
experts in color and har-
mony.

MRS. W. B. SMITH,
155 FIRST STREET—318 SECOND STREET.

There is no use in grumbling at want of results in advertising. You must take the same pains with this branch of doing business as

**THE LARGEST CLOTHING FACTORY
IN THE DOMINION**

A little more than a year ago this building was reconstructed and greatly increased in size and convenience. But within twelve short months it was again found inadequate to the demands made upon it by a clothing manufacturing business, and another storey was added to the building; Clayton & Sons accordingly determined on adding another floor to their factory, and without delay the addition was made. Now this building stands 100 feet square at the corner of Jacob and Barrington Streets with five floors of 10,000 square feet each, an ornament to the City and a hive of industry.



The cutting room has labor saving machines which are a marvel of exactness, speed and ingenuity, while in the work-room are a vast array of sewing machines, which are the best that the world can produce. Without burdening our readers with details which they could hardly be expected to remember it is sufficient to mention but one class of machines, which will give some idea of the equipment of this room. It is a sewing machine which makes 3,500 stitches per minute, the acme of speed and perfection. From top to bottom of Clayton & Sons' factory all the machinery has been selected, as have these swift machines, with a view to making only the best quality of clothing most rapidly and with the least possible cost. There is no other wholesale house engaged in the manufacture of clothing in the Dominion of Canada who have as large a factory, as much machinery, or employ as many hands in their factory as Clayton & Sons.

May this representative Halifax industry continue to grow and prosper in the future as it has in the past.

CLAYTON & SONS, Halifax, N. S.

**Finley, Smith
& Co.**

Importers of . . .

WOOLLENS and
TAILORS'
TRIMMINGS



29 VICTORIA SQUARE

MONTREAL

WM. C. FINLEY
J. R. SMITH

THOS. CARLYLE

ASTON, BIRMINGHAM



MANUFACTURER OF ALL QUALITIES
OF . . .

- | | |
|-----------------------------|---------------------------|
| Flexible and Mohair Buttons | Ivory and Buffalo Buttons |
| Strap and Brace Buttons | Vest and Trouser Buckles |
| Livery and Official Buttons | Gaiter and Anchor Buckles |
| Fancy Metal Buttons | Mantle Hooks and Eyes |
| Anchor Buttons | Trouser Hooks and Eyes |
| Fancy Vest Buttons | Cap Ornaments, Etc. |
| Linen Buttons | |
| Jet Buttons | |

WALKER BROS.

Manufacturers' Agents

Full stock of staple lines.
Samples supplied to the Wholesale Trade. . . . Montreal

A. McDOUGALL & CO.

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

with any other branch if you expect trade to respond. Another sample ad. is as follows:

When the Snow Comes

and you get into the woods you will want some wool boots, rubbers, leggings, mittens, heavy gloves

Come in and buy them before you begin lumbering. I have them and everything else that you want for footwear and clothing. Those nice \$10 overcoats are not all gone yet. Don't miss your chance of getting one.

RE-DYEING WITH THE RETAIL DRY GOODS TRADE.

THE well-known house of R. Parker & Co., with their large dyeing and cleaning works at 787-791 Yonge street, Toronto, are giving good service to the retail dry goods trade. No matter how carefully one may buy he will occasionally strike lines that prove unpopular, and the easiest way to overcome the difficulty is to have these transformed into popular selling colors.

R. Parker & Co. do an extensive business with the retail dry goods trade in all parts of the Dominion in re-dyeing and refinishing any class of fabrics. The works are fitted out with the most perfect and modern machinery, enabling them to give complete satisfaction in whatever kind of goods are placed in their charge. They are especially successful in handling the finer classes of dress goods, silks, ribbons, and woolen goods.

At the outset of the spring trade retailers will do well to go carefully over their stocks and prune out those lines that are unsalable, either because off color, faded or injured in any way, and send them to R. Parker & Co., saying what changes they would like. On this point they will find the advice of Mr. Parker to be very valuable, for, it is safe to say, there are few, if any, who have a more thorough and practical knowledge of the art of dyeing and cleaning than Mr. Robert Parker, principal of this large firm.

REPRESENTS GARNEAU, FILS & OIE. NOW.

Mr. A. C. McLauchlan, so long and favorably known throughout the province of Ontario as one of the representatives of Messrs. McMaster & Co., for whom he has been traveling for the last 18 years, is now representing Messrs. P. Garneau, Fils & Cie., of Quebec. The well-known business tact and ability of Mr. McLauchlan and the high standing of the firm will undoubtedly make a strong combination. Mr. McLauchlan is now on the road with a full range of Canadian and imported staples and general dry goods.

VISITED THIS MARKET.

Mr. F. E. Kaley, treasurer of the Morse & Kaley Manufacturing Co., of Milford, New Hampshire, and of the Victoria Crochet Thread Co., was in Montreal last month and was introduced to THE REVIEW by Mr. R. Henderson, their agent.

DEPARTMENT STORES IN NOVA SCOTIA.

Department and co-operative stores have not proved much of a success in Nova Scotia. Last year E. Collishaw started a departmental and co-operative concern at New Glasgow, a town in which are situated several large iron industries. His plan was to supply his customers with goods at 5 per cent. on cost price. To become a customer it was necessary to pay \$10 per year. Several hundred workmen were induced to become customers, and, as a consequence, legitimate tradespeople in the town did a lot of kicking. Collishaw managed to get the goods, however, although his capital was known to be limited. A few months ago he made an assignment. Now, T. Graham Fraser advertises that he has purchased the stock (\$20,000 worth) at 33½c. on the invoice price, and, in consequence, is able to sell at slaughter prices. It is the old story over again; people like to be humbugged.

SYSTEM FOR DOING BUSINESS.

A system for taking care of and giving a complete check on the transactions which occur between clerks and customers, is one of the greatest needs of a retail store. On account of the great number and varying amounts of the sales which are made each day, it is necessary, however, that such a system be simple and easy to understand and operate.

Within the last few years several systems which combine accuracy and simplicity have been introduced by the National Cash Register Co., of Dayton, Ohio. In addition to taking care of and giving an absolute check on all transactions, these systems tend directly to increase cash trade, and also serve as a first-class advertisement of the merchant who uses it.

To any merchant who will send his name, address, number of clerks employed, and percentage of business done on credit, together with a rough diagram of his store, showing location of counters, bins, cash drawers, show windows, etc., to Department "P," the National Cash Register Co., Dayton, Ohio, they will send a handsomely printed pamphlet, describing one of these systems, as used by many of the most successful merchants in the country.

NO TRUTH AT ALL IN IT.

Most of our readers have, no doubt, already seen a report that the Coats Thread Co. had absorbed the thread mills of Finlayson, Bousfield & Co., and was negotiating with the Knoxes for their factories. The first rumor was an Associated Press despatch, and appeared in nearly all the papers. The reports since have been so contradictory that no one knew what to believe. We are in a position to say definitely that, in reference to both companies, the report has absolutely no foundation. Neither the Finlayson nor the Knox mills has been approached on the matter by the Coats Co. The rumor emanated from the other side, though from exactly what quarter is not known. In all probability the author of the report had some interest to serve in putting such a statement in circulation.

DOMINION OIL-CLOTH CO.

The annual general meeting of the shareholders of the Dominion Oil-Cloth Co. was held at their head office, Montreal, on Jan. 26th, when a satisfactory report of last year's business was submitted.

The following officers were elected for the ensuing year: President, Andrew Allan; vice-president, J. O. Gravel; treasurer, John J. McGill; John Baillie, managing director and secretary.

TO THE TRADE.

The up-to-date productions for spring and fall delivery in gloves, mitts and moccasins are shown by the travelers of Z. Paquet, of Quebec and Montreal.

CRASH SUITS.

Mr. Robert C. Wilkins, Montreal, invites the trade to have samples of these goods sent by express for their inspection. Expressage will be paid by him on samples and the samples returnable. Large buyers of these goods, which are the "proper" thing for the coming season, will serve their own interests by seeing these goods.

FIRST SHIPMENT.

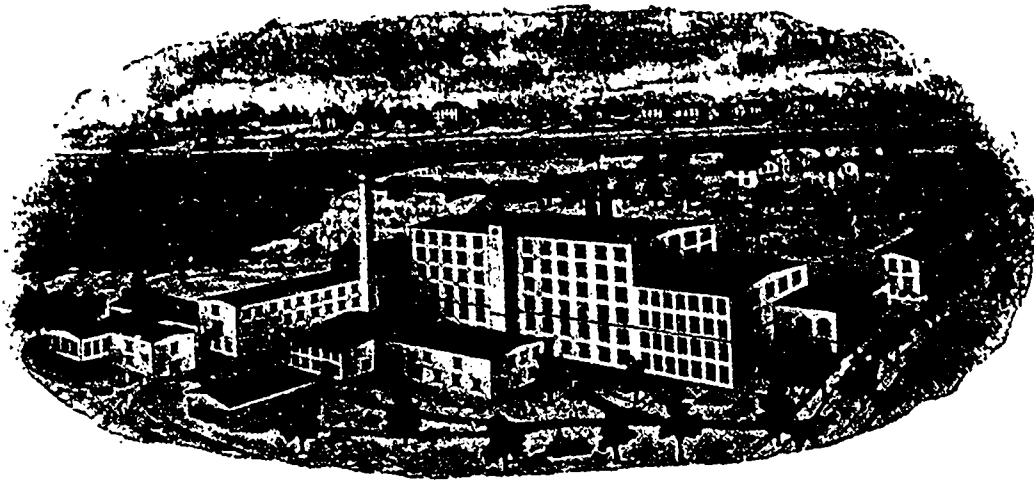
The Alaska Feather & Down Co., Montreal, shipped their first carload of mattresses and feather pillows to St. John, N.B., on January 10. The demand for bedding is opening early this season, and indications are for higher prices, both in hair and feathers,

Rosamond Woolen Co.

ALMONTE,
ONTARIO.

ESTABLISHED 1857

Manufacturers



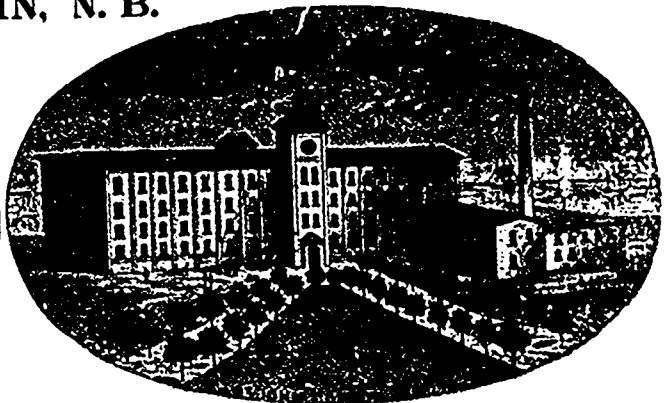
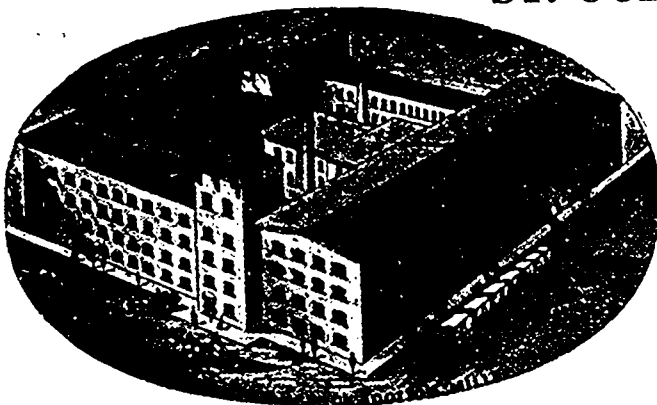
Suitings
And
Coatings
And
Trouserings
In WOOLEN
and WORSTED

OUR patterns for the Spring are now in the hands of nearly every reliable wholesale tailoring house in Canada. We make a good honest article (free from Cotton) which can stand on equal merit with anything imported **AND COSTS LESS MONEY.**

We have every facility for keeping right up with the times as regards style and colorings, and retailers with a proper assortment of our patterns in stock can make no mistake. The goods are right in every particular. Ask your wholesale house for them.

WM. PARKS & SON, Ltd.

ST. JOHN, N. B.



Cotton Spinners,
Bleachers, Dyers
and Manufacturers

Grey Cottons, Sheetings, 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.

Agents . . .

J. SPROUL SMITH, 24 Wellington Street West, Toronto
DAVID KAY, Fraser Building, Montreal.
JOHN HALLAM, 83 Front Street East, Toronto, Special Agent for
Beam Warps for Ontario.

THE ONLY "WATER TWIST" YARN MADE IN CANADA

MILLS { NEW BRUNSWICK COTTON MILLS
ST. JOHN COTTON MILLS

ST. JOHN, N.B.

A SUGGESTION FOR THE TARIFF COMMISSIONERS.

By ROBERT C. WILKINS.

BEING asked if I have been before the Tariff Commission as a manufacturer of shirts, etc., etc., I reply "No" for the following reasons: Having understood that if I presented myself alone for an interview, only ten minutes would be accorded me; and if with a delegation, half-an-hour for the whole party. In ten minutes, or even half-an-hour, it would be simply impossible for anyone to go into the details of the manufacture of my line; the approximate amount of capital invested, the number of people employed, wages paid, the relation our business bears towards the cotton and woolen manufacturers of Canada, the position of the industry before and since protection, and before and since the specific duty was levied on shirts; the difference between wages paid here and in American "sweat shops" and in Europe, the needs of our working people compared with those of Europe and many other questions relative to our business.

The honorable Ministers who hear, at 10 o'clock, the difference between scissors for barbers and shears for tailors, key rings, anchors, etc., at 10.30 diamonds and watches, at 11 hessian and its finishing for bags, at 11.30 roofing slates and school slates, must have exceptionally clear heads if they keep these different articles and conflicting ideas in any sort of business regularity in their minds.

It is argued that we have the privilege of leaving with the Commission a written statement of any facts or ideas we wish to submit; this is, in itself, very good, but no good lawyer who wishes to gain a suit for his client would simply hand his brief to the presiding judge and allow him to form his opinion, without first pleading his case with all the eloquence he was possessed of. It is not always what you say, but the way you say it, that produces the effect.

My idea is that for the large industries it would have been much better had the Commission announced that on a certain date in Toronto they would be ready to hear the manufacturers of, say, clothing; in Montreal on a certain date they would hear the manufacturers of shirts, etc., and in Quebec the boot and shoe manufacturers, and instead of giving half an hour in six or seven places, give the representatives of each line three or four hours at one place to thoroughly discuss the whole question from start to finish in each particular line they heard.

I believe the Canadian manufacturers would willingly have gone to any large centre, feeling that ample time would be given for a fair discussion of the whole subject concerning their production, and I am thoroughly convinced the ultimate results would have been much more beneficial.

I trust that before the Session opens the manufacturers of shirts, etc., may go to Ottawa and have a lengthy interview with the Minister of Finance to intelligently plead our cause, which is also the cause of thousands of poor women and girls who earn a good living in this line of manufacturing.

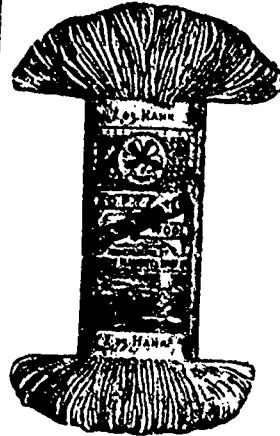
NEW DRESS TRIMMING.

The latest thing in dress trimming is the "Bolero." It is made of lace or cord on a net or lawn ground. It is worn over the dress and no other trimming is needed. They are made in various styles. The commonest is slipped on like a jacket, and can be worn with any dress. In another style the parts are left unattached under the armpits, so that they can be made to fit any figure perfectly. Others, again, are open at the back. Kyle, Cheesebrough & Co. have a full line in all the different styles and makes. One of their finest lines is made of braid on net. The net is cut away, leaving the open braid work.

HANBURY A. BUDDEN

Attorney and Solicitor

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



BLARNEY FINGERINGS

Fine Strong Yarn
Knits Evenly...

Soft and Pleasant
to Wear...

FINGERINGS.

"Shamrock"

"Blarney"

"Gaelic"

"Hibernian"

SAXONY.

"Soft Knitting"

"National"

"Shamrock
Mending"

On cards or 1/4 oz. skeins

Manufactured at...

Blarney, Co. Cork, Ireland.

Sold by all Wholesale Dry Goods.

Agent for U. S. and Canada...

R. H. COSBIE,

Manchester Building, Molinda Street,

Toronto

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, Fit 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 bear
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

SIZES

Men's and Boys' Underwear

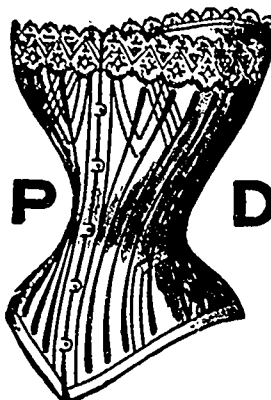
FALL AND WINTER, 1896-97.

WE make a specialty of sizes
34 TO 44 INCHES

in all our standard lines. These goods are kept on hand, and dealers can thereby assort their stocks at any time.

The GALT KNITTING CO., Ltd.
GALT, ONT.

Manufactures Royales de Corset P.D.



These celebrated corsets are absolutely without rival, and occupy the first position in the corset trade throughout the world. Every pair is tailor cut, and only the very finest materials are used for this nonpareil corset.

10 Gold Medals
and
Diplomes d'Honneur

have been awarded to P. D. corsets at all the leading International Exhibitions during the last 20 years. This is a record no other corset makers can show, and proves the numerous qualities of the P. D. corsets, the superiority of which are now nowhere seriously contested.

Sole Agents for Canada.

Konig & Stuffman,

10 St. HELEN ST., 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.

THE

C. Turnbull Co.

OF GALT, LIMITED.

ESTABLISHED 1859

Whenever you want to sort up your stock of Woolen Underwear we can do it promptly in any of the following lines :

- Full-Fashioned Underwear.
- Ladies' and Children's Combination Suits,
- Men's Shirts and Drawers,
- Jersey Ribbed Perfect Fitting Ladies' Vests, Drawers, and . . .
- Equestriennes, Ladies' and Children's Anti Grippe Bands,
- Sweaters, Striped Shirts and Knickers

We Guarantee Satisfaction and a Perfect Fit.

TORONTO OFFICE:

GOULDING & CO., 27 WELLINGTON ST. EAST

THE DOMINION COTTON MILLS COMPANY.

MAGOG PRINTS.

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

All Goods Guaranteed and stamped "WARRANTED PURE INDIGO."

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

THOMAS MEALEY & CO.
MANUFACTURERS OF

Wadded Carpet Lining

MEALEY STAIR PAD.

AND

STAIR PADS

HAMILTON, ONT.

OFFICE.—
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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:

291 McGill St., Montreal
90 King St. East, Toronto

123 Bank St., Ottawa
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.

THE NAME

Oxford stands for...
Superiority in Homespuns.

PRIZE WINNERS EVERYWHERE

OXFORDS ARE...

CLEAN, NEAT and DURABLE.

Plenty of Imitations. The Genuine is made only by

Trade Mark:

"Tape woven across the ends of every web."

Oxford Mfg. Co.
OXFORD, N.S.

WESTERN Incorporated 1851
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 - 2,400,000.00

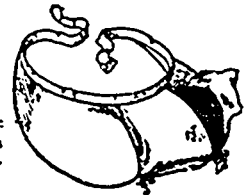
GEO. A. COX, President.

J. J. KENNY, Vice-President and Man. Director.

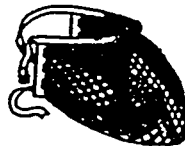
C. C. FOSTER, Secretary.

THE BUSTLE IS HERE

New Fall Styles require them. Use the best. The Combination Hip Bustle gives graceful fullness over the hips and in back of skirt. It is not only very stylish, but it renders admirable service by relieving the weight of the full skirt now worn.



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



BRUSH & CO.

Toronto.

BEAVER LINE STEAMERS.

WINTER SERVICE

Direct sailing between St. John, N.B., and Liverpool.

From LIVERPOOL.	STEAMERS	From ST JOHN, N.B.
Sat. Jan. 30	Lake Huron	Wed. Feb. 17
" Feb. 6	Lake Superior	" " 24
" " 20	Lake Ontario	" Mich. 10
" " 27	Lake Winnipeg	" " 17
" Mch. 6	Lake Huron	" " 24
" " 13	Lake Superior	" " 31
" " 27	Lake Ontario	" Apr. 14

And weekly thereafter.

RATES OF PASSAGE.

FIRST CABIN—Single, \$17.50 and \$30. Return, \$30, according to steamer selected.
SECOND CABIN—To Liverpool or London, \$31; return, \$62.75. Glasgow, \$37.65; return, \$74.00. Bristol, \$37.35; return, \$73.45. Belfast, \$33.25; return, \$69.25.

STEERAGE—To Liverpool, London, Glasgow and Belfast at lowest rates.

Rates to Continental and Scandinavian points furnished on application.

NOTE—Steerage passengers by the Beaver Line are provided with the use of bedding and eating and drinking utensils, free of charge.

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

D. W. CAMPBELL, Man.

Tower Buildings, LIVERPOOL

18 Hospital St., MONTREAL

MILLER BROS. & CO. MONTREAL

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

COLLARS Comet, Opera, Hanlan '76, Oro and Marquis.

MOZART CUFFS

Angelo & Raphael

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

Favorable License Collars and Cuffs.

Hermsdorf Day

....SPRING, 1897

APPLICATIONS FOR SOUVENIRS
are being booked in every State in
the Union, and Canada is being heard from.

Have You Ordered

YOUR HOSIERY
FOR SPRING?

Have you made application ?

Do you sell Hermsdorf-dyed
Hosiery ?

Is it stamped *Louis Hermsdorf
Dyer*

If you insist on having Herms-
dorf-dyed you'll get it. It costs
no more and is the standard.

OR

Does the importer who sells you guarantee
it to be HERMSDORF-DYED ?

Information furnished on
any point in reference to
Fast Black Hosiery.

If you want a handsome Department Sign, say so in your application.

We sell and recommend to our custom-
ers black hosiery bearing the stamp

Louis Hermsdorf and wish to

Dyer
make application for Souvenirs for

city of

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Make application
at once so as to aid
us in our plans.

Make application
at once so as to aid
us in our plans.

American Bureau of Louis Hermsdorf

72 80 WALKER ST, NEW YORK.

To the Trade

Established 1849

Successful selling follows careful and keen buying. This is applicable to all branches of business and perhaps to none more so than General Dry Goods, Men's Furnishings, Haberdashery, Carpets and Woollens. At present, and until after the Millinery Openings, the city will be visited by more than the usual number of buyers. We wish to impress this fact not only upon these buyers but on every merchant in Canada who sells the above class of goods: that the stocks in each of our respective departments are New, Fashionable, Seasonable and Salable Goods, that it will be advantageous to see our Novelties, Special Lines, and Manufacturers' Clearing Lines before buying elsewhere. We have learned by an experience of almost half a century that New Goods are more satisfactory to consumer, retailer, and wholesaler than out-of-date goods are at any price, and therefore we commence every season with the latest productions of manufacturers as they appear in the markets of the world.

Owing to the depressed state of business in many of the manufacturing centres, we have, through the power of prompt cash payments, secured many very desirable lines, greatly below regular prices.

Our Linens are admitted to be the best value in the market.

Our Prints sell with greater ease than any others.

Our Dress Goods have reached a popularity that is enviable.

Our Hosiery is noted for fastness of color and durability in wear.

Our Woollens are sold in every county and province in Canada.

Our Carpets have no equal in design and value.

Our Men's Furnishings are renowned for novelties, specialties and assortment.

Our Haberdashery is always fully assorted with staple and fancy lines.

BICYCLE DEPARTMENT

Our bicycle travellers now on the road are sending us orders every day for the Dayton and Tempest, and many agencies are being arranged through correspondence. We want live men throughout Canada to handle these popular wheels. Write us for terms and prices to agents. Catalogue for 1897 now ready and mailed upon application.

John Macdonald & Co.

WELLINGTON AND FRONT
STREETS EAST

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