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THE DRY GOODS REVIEW

CANADA

JANUARY
1897



PRINTED WITH A. B. FLEMING'S & CO. HELIO CHROMO INKS

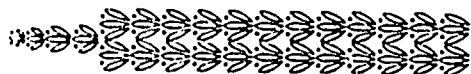
VANITY FAIR.

(ROYAL ACADEMY 1895)



Wyld, Grasett & Darling

WHOLESALE IMPORTERS
of GENERAL DRY GOODS
AND WOOLLENS



RETURNED
Jan. 7/97.

SPRING 1897

DEPARTMENTS



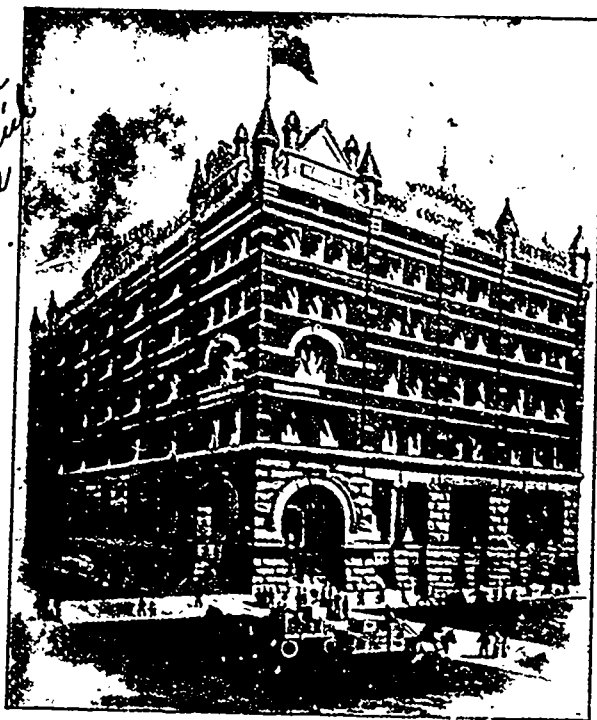
Staples

Dress

Goods

Small-

wares



DEPARTMENTS



Imported
Woollens

Canada
Tweeds

Men's
Furnishings

We are now showing the PRODUCTIONS of our NEW
FACTORY established to meet the increasing require-
ments of our business.

SHIRTS

in Flannelette, Oxford, Black Sateen. Unlaun-
dried White Shirts, etc.

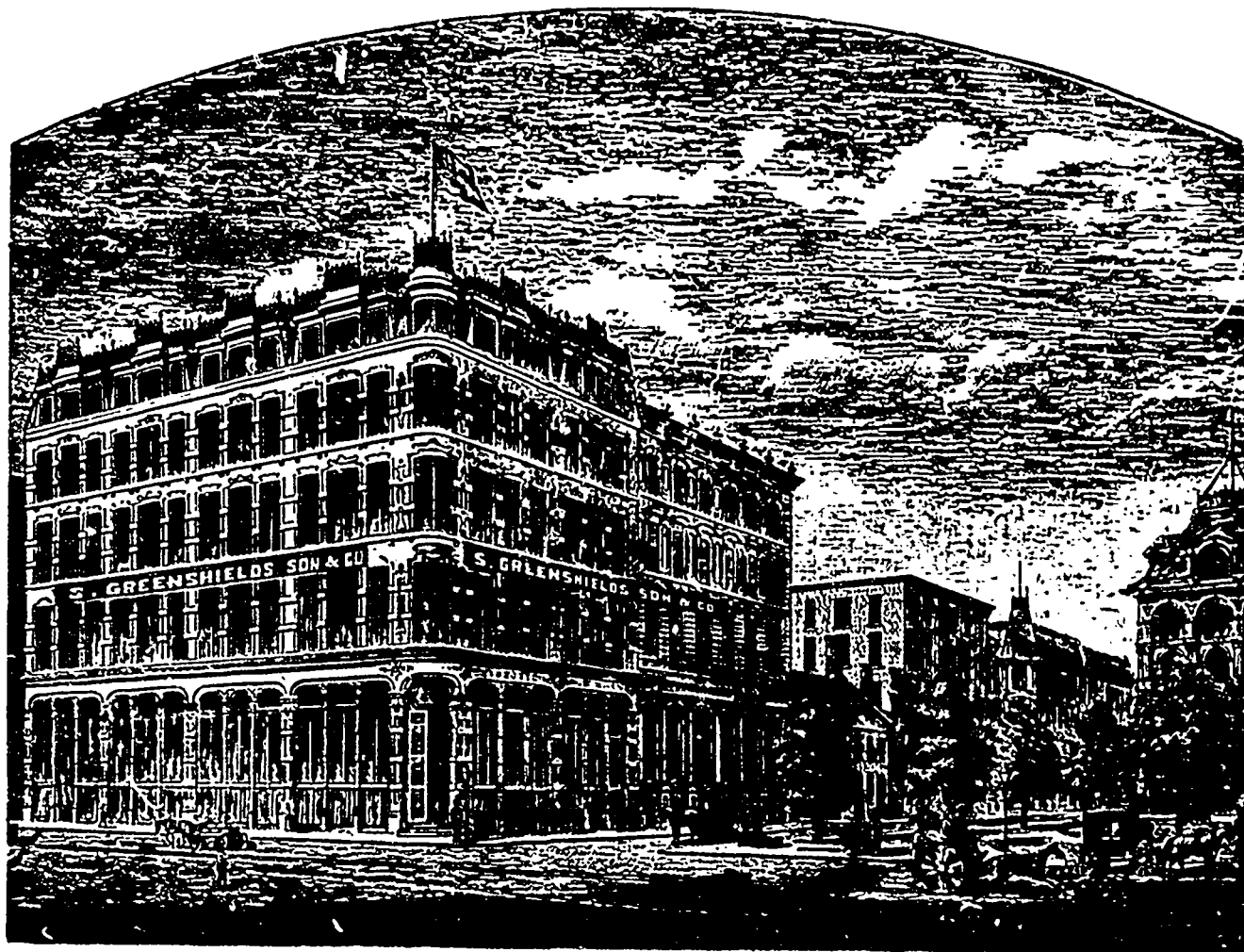
Overalls and Smocks in great variety, Tweed
Pants, etc. We offer these to the trade at manufacturers' prices.

TRAVELLERS' AND LETTER ORDERS SOLICITED.

Wyld, Grasett & Darling, Toronto

S. Greenshields, Son & Co.

MONTREAL and VANCOUVER, B.C.



DEPARTMENTS

A. Canadian Staples, Linings, Prints, etc.

B. Domestic and Imported Woollens

C. Carpets, Linens, House Furnishings

D. Men's Furnishings

E. Smallwares, Hosiery, Gloves, Laces, Ribbons, etc.

T. Notions, Berlin Wools, Fancy Goods, etc.

H. Dress Goods, Silks, Velveteens, English Prints, etc.

Sole Selling Agents for Priestley's Dress Goods

IN CANADA

J. MANDLEBERG & CO. Limited

Manchester
and London
ENGLAND

Branch Factory: 35 Lemoinne Street, MONTREAL

Mandleberg Waterproofs

RETURNED

3/2/97.



Every garment

**MANDLEBERG
WATERPROOF**

Bears a woven silk label
marked

MANDLEBERG

SPECIAL ATTENTION is respectfully called to our latest patent of lining garments with pure silk threads, giving appearance of being silk-lined throughout.

Spring Catalogue now ready.
Will be cheerfully sent on application.

SPRING SEASON, 1897.

TO THE TRADE:

We are determined to give our customers advantages that can only be derived from successful business methods and experienced buying.

FOR SPRING SEASON 1897 we have exceeded all past efforts in securing a stock complete in every particular that constitutes the requirements of our

FIVE GREAT DEPARTMENTS

General Dry Goods

Men's Furnishings

Haberdashery

Carpets and Woollens.



We have five thoroughly experienced buyers who visit the markets of the world at least twice a year, buying for cash direct from manufacturers who manufacture for our own trade.

A most important feature of our business is the attention given to **FILLING LETTER ORDERS.** We have a complete staff of employees, who devote their time, experience and energy to this work, which for our customers is an easy and prompt method of keeping their stocks fully assorted.

BICYCLES

Bicycling has become a most popular method of locomotion, and the bicycle a most important article of commerce. Realizing these facts, we have decided to put on the market a first-class high-grade wheel

..THE DAYTON..

Second to none, and vastly superior to the majority of bicycles already in use.

WE have complete control and are sole agents in Canada for the Dayton Bicycle. Our travellers are now on the road with the new models for 1897. If you wish to secure an agency for this wheel, which we feel assured will be the fastest selling and most popular bicycle for 1897, write us at once. The **DAYTON** is on exhibition in our warehouses.

John Macdonald & Co.

WELLINGTON & FRONT STS. E.

TORONTO.

The winds may blow,
And the ships may go.

BUT THE HAT THAT IS FASTENED WITH A

Gale Grip Hat Pin

Can't be moved, even by a blizzard.

RETURNED
5/2/97.

Awkward, Isn't It?
Hat Blows Up In Front
At Every Little Breeze.

10¢

GALE GRIP HAT PIN

Comfortable Now.
Hat Can't Blow Up
Even In A Big Breeze.

The
Best
Selling
Article
On the
Market
To-day.

Ask
Your
Wholesale
House
To shew
Them
To you.

Patented in . . .
CANADA
UNITED STATES
FRANCE
ENGLAND
GERMANY and
BELGIUM

The Montreal Suspender and Umbrella Mfg. Co.

MANUFACTURERS OF ALL
KINDS OF
Umbrellas, Parasols, Walking
Sticks, Shirts, Suspenders,
Safety Pins, etc.

MONTREAL

The Dominion Oil-Cloth Co.

Manufacturers of
OIL-CLOTHS
Of every Description.

. . . . MONTREAL.

FOR SPRING SEASON WE ARE SHOWING AN EXTRA LARGE
LINE OF NEW DESIGNS AND COLORINGS.

FLOOR OIL-CLOTH

No. 1 Quality—Our Standard Line, in widths of from 4-4 to 10-4; beautiful patterns and varnished backs, finest colorings and best finished goods in the market.

No. 2 Quality—The leading grade, also made in widths of 4-4 to 10-4. This line will give perfect satisfaction.

No. 3 Quality—In widths of 4-4 to 8-4, are superior to any other low-priced goods in the market, both in styles and quality.

TABLE OIL-CLOTH

Our Spring Pattern Book contains New and Original Designs in our **Standard** quality.

WE ALSO MANUFACTURE

Floor Oil-Cloth. In 4-yd. wide sheets, C quality.

Oil-Cloth Mats or Rugs.

Cotton, Canvas and Painted Back Stair Oil-Cloth.

Carriage, Enamelled Leather Cloths, and Shelf Oil-Cloths.

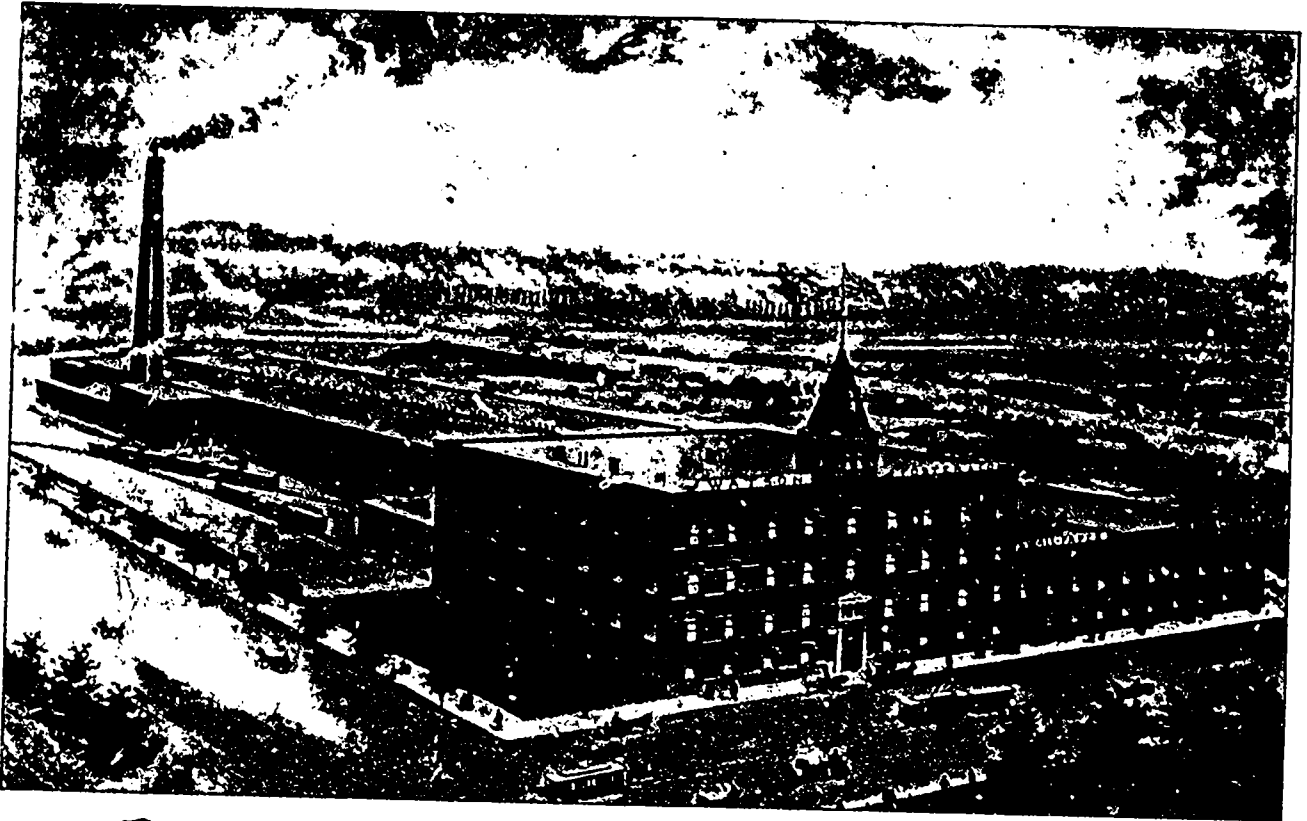
Our **SPRING SAMPLES** are now in the hands of all the Wholesale Dry Goods travellers. Be sure and see them before placing orders for any foreign lines, as our **GOODS** and **PRICES** are **RIGHT**.

Office and Works

Cor. St. Catherine and
Parthenais Streets

Montreal

Branch Office—Cor. of Yonge and Front Streets, Toronto



There is the factory where they are turning out some of the finest

WALL PAPERS

You ever set eyes on . . .

They are showing so many different patterns and styles that there is no excuse whatever for any storekeeper not having just what his customers want



Watson, Foster & Co.

IF YOU HAVE NOT SEEN OUR SAMPLES, DROP US A CARD AND WE WILL ARRANGE TO SHOW YOU THEM



MONTREAL

WALL PAPER

FOR THE SPRING TRADE

We have now ready sample books (in full combination) of our entire stock which we will express (prepaid) on request to any dealer who desires to order stock or to sort up. When writing for samples please mention prices wanted.

ATTRACTIVE
SALABLE
PROFITABLE

Goods

M. STAUNTON & CO.

Manufacturers

None Better.

TORONTO

WALL PAPER



From the cheapest Brown Blanks up to the most

Artistic Embossed Gilt and Ingrains

with One and Two Band Friezes

NEW DESIGNS, NEW COLORINGS, NOW OUT.

If our Travellers do not reach you, your sample request will have our attention. Ask your dealer for our goods. The firm's name on the margin of each roll. Awarded First Prizes wherever exhibited.

SOLE AGENTS IN CANADA FOR ANAGLYPTA

Colin McArthur & Co. - Montreal

OFFICE—1030 Notre Dame Street.
FACTORY—11, 13, 15, 17, 19, 21 Voltigeurs Street; 1032 and 1034 Notre Dame Street.

THE C. TURNBULL CO.

OF GALT, Limited.

ALL OUR . . .

Men's, Ladies'
and Children's

For 38 years we have made the best
Woollen Underclothing in Canada.
1897 will still find us in the lead.

Full-Fashioned Underwear

WILL NOW BEAR
OUR STAMP

WARRANTED
TURNBULL'S


When you sell these goods you sell the best. Our travellers will shortly be on
the road with Spring and Fall Samples.

SPECIALS

Men's, Ladies' and Children's
Full-Fashioned Natural
Spring and Summer Underwear,
Sweaters, Jerseys,
Bicycle Hose and Gaiters,
Girls' Ribbed Vests and Drawers

REGULAR

Men's, Ladies' and Children's
Shirts, Drawers, Vests and
Combination Suits,
Ladies' Perfect Fitting
Ribbed Vests, Drawers,
Equestriennes and Cholera Belts

 You have customers who want special sizes to order. We
can make them up to 50 inches, and any desired shape.

Toronto Office:

GOULDING & CO. - 27 Wellington Street East

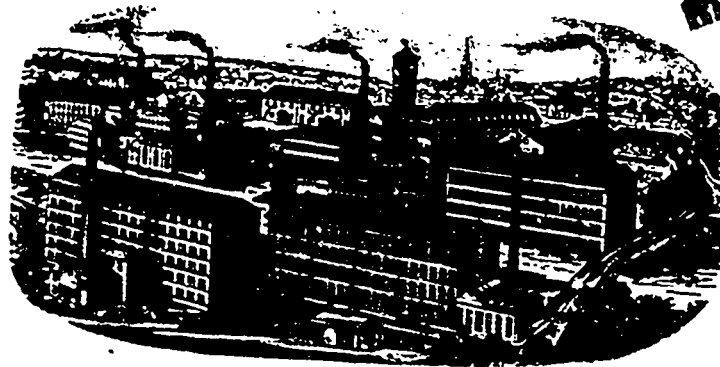


"Well, here's to our Advertisers!"

It will Pay you to Use
the Best Goods

You can retain your customers by
dealing only in the best.

Finlayson's



THE MILLS AT JOHNSTONE, SCOTLAND.



RETURNED
3/2/97

Linen Threads

ARE SUPERIOR TO ALL OTHERS



All Genuine Numbers. All Full Weight and Length.
All as Represented.

Agents for Canada—Wholesale:

John Gordon & Son

FINLAYSON, BOUSFIELD & CO.
JOHNSTONE, SCOTLAND

MONTREAL

*Your speed on the road to success depends not so much on what you are,
as upon what you convince people you are.*



A NEW YEAR'S GREETING.



BRETHREN, we are now in 1897. A Happy New Year to us all. We need it, everyone of us. We have all had our ups and downs, during the past year, especially the downs, which were sudden with a sharp slant, while the ups were gradual and slow. In fact, being so busy preparing for the downs, the ups glided by almost unnoticed. Still, we had them; no doubt of it. Each of us is the richer for experience, and experience has a cash value if we use it right. Experience teaches us to avoid in '97 the ruts and

rocks over which we stubbed our toes in '96. Surely, now that the pain is gone, and the limp has mended, we are not to repeat the stubbing process over again? That would be just foolishness, and we have all been fools at some period of our lives. But that is no reason why we should keep at the business permanently, for a fool incorporated into an unlimited liability company, and trading as such, has no future before him except insolvency, a violent death, or a government office.

Let us all, then, learn from '96 to be wiser in '97; cease to think we can run the earth and several of the neighboring planets; stop dreaming of becoming prime ministers, gold kings, or policemen. All these lucrative offices are filled by offensive partisans, so to speak, who are no happier than the rest of us; the life insurance men decline to write their policies one per cent. lower; the bicyclist runs them down just as he does the rest of us; and the dog along the road seizes the frayed ends of their trousers with a zest equal to his enthusiasm for ours. We haven't a monopoly of the world's misfortunes, any one of us; if we think we carry a bigger load of trouble than our neighbors it is because we think so.

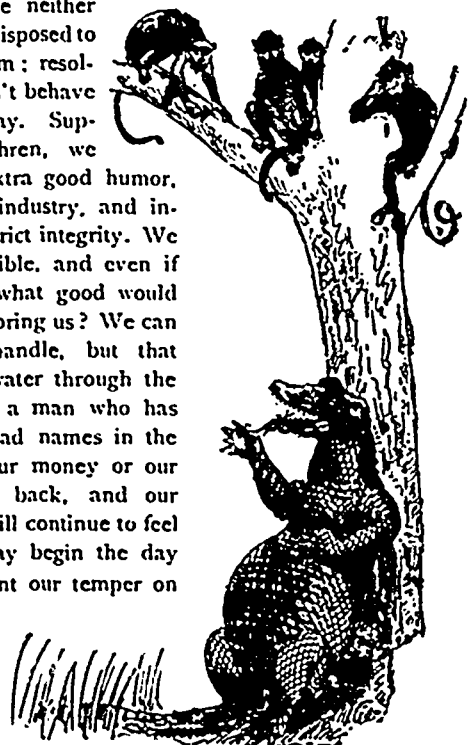
Old '96, then, has gone forever, and as all the good he ever did us ought to be hammered into our systems by this time, why recall him, why pull him out of his grave, dissect his bones, and snarl over his short-comings? Let us rather profit by the old man's failings; let us admit that he played the jackass several times, that he over-bought, that he cut down profits, that he drank too much, ate too much, swore too much, and worked his brain too little. He is now an Awful Example, for us all to shun. He was that much use to us, so let us thank him and begone.

So, brethren, let us not linger over the past. The past had its day. But it is dead. There is no sense in Reminiscence in a surly, ungrateful, complaining spirit. Don't let us keep whining

away about the Good 'Old Times. People died then, didn't they? The milk turned sour, didn't it? Merchants went up the spout with the same airy facility, didn't they? They landed on their necks, and as their feet waved about in the sunshine somebody's hat was knocked off, just the same as happens now?

Neither should we occupy too much of '97 with building on '98. There is something fine and stalwart about '98, we admit. He has a rosy smile, is drinking champagne when he is thirsty, and wears a gold band on his hat. At this distance from his exploits, we observe that he appears to be driving his carriage (motor) takes a trip to Europe, and wipes his mouth with a silk handkerchief. Yes, he is a fine fellow, is A Future Esq., commonly called 1898, but we cannot afford to wait for him, or lend him money, or count on his friendship, or believe his beautiful stories. He may never come back to settle, and it is his brother, 1897, we are now doing business with. He is here, at any rate, where we can get hold of him, shake his hand, or kick him on the shins if we feel bound to greet him that way.

But supposing we start in without any violent assault, assuming him to be neither Angel nor Devil, but disposed to make the best of him; resolving that if he doesn't behave well, we will, anyway. Supposing then, brethren, we begin with a little extra good humor, patience, courage, industry, and increased regard for strict integrity. We won't find it impossible, and even if we thought it were, what good would the opposite course bring us? We can smash the pump handle, but that won't bring the water through the spout; we can call a man who has annoyed us all the bad names in the daily papers, but our money or our goods won't come back, and our lacerated feelings will continue to feel the twinge; we may begin the day with a scowl and vent our temper on the office boy, but the sun won't shine the quicker for it, we may swindle our employer, our em-



ploye, the man we sell to, or the man we buy from, but he is sure to find it out, and the police patrol wagon will call round tomorrow, next day, Tuesday week, or perhaps next month. But it will call, rest assured of that.

We are here to do our very best, as merchants, as men, as parents, or sons, or merely average idiots; whichever it be, let it be the best of its kind. Make this resolve, and 1897 will turn out better than his late lamented sire; fail to make it, and some hard fate is in store, perhaps a politician's reputation, perhaps a kick from a mule, perhaps a term in jail, or in the newspaper line. But now is the time to subscribe, anyway, and here's to all,

A HAPPY NEW YEAR.

THESE WORDS DO US GOOD.

Editor DRY GOODS REVIEW:

SIR,—We believe with Milton that—

Man hath his daily work of body or mind appointed.

A few hours more and the year will have closed upon the best year's work of both body and mind that THE REVIEW has ever done. We congratulate you. Without work nothing is accomplished that is worth accomplishing. At no time in its history has THE REVIEW done so well for its subscribers and the trade as during 1896. We know you are not working for praise, but praise is commendation for worth; approval of merit, therefore, we praise you.

Our earnest wish is that your endeavors have met with a good return financially.

May 1897 bring to all connected with you increased prosperity and a bright, happy new year.

Yours sincerely,

BROPHY, CAINS & Co.

Montreal, Dec. 31, 1896.

KEEPING LOCAL TRADE.

The business men of Quebec City are the latest to register that justifiable kick about people buying away from home, and the local paper says that "a certain number of people who are making their living here, and some who have made fortunes or had them made for them in this city, are in the habit of effecting many of their purchases abroad, even of what they can obtain just as well and often very much better from their own fellow-citizens. Some Quebecers are even credited with sending regularly to England and France for merchandise. Apart from the fact that our people can certainly do better by making their purchases in their own city, we should like them to look at the matter from a broad and patriotic standpoint, and to consider what would happen to Quebec if everybody else followed their example in the matter of purchases. We want to see every one of our citizens imbued with a loyal home spirit, and all our business men encouraged to the fullest extent. They merit it by their energy and enterprise. Patriotism demands it of their neighbors. Our merchants, in almost every line of business, keep good stocks and are fully abreast of the times."

All this is perfectly reasonable, and we repeat, what we have said before, that the merchant who patronizes his home paper by advertisements should capture the ear of the editor, and cause him to keep drumming facts like these into the ears of the townspeople. It is a practical, not a sentimental question. The habit of going away to buy, once started, is hard to check, like over-smoking or lying in bed of a morning. But it can be restrained, and we do not see that concentrating the retail buying of the country in one or two big centres ministers to the interests of the people either financially or otherwise. Let the local merchant have his local trade.

OUTWITTING THE FLOOR-WALKER.

A TALE OF THE TRADE.

MR. FLOOR-WALKER MORGAN—to quote one of the cash girls—looked "puffeckly killin'." On this particular morning there was a striking note of color in his appearance.

Some men always look well, no matter what the quality or style of clothes they wear. Others always remind one of the clown, whether they import their toggery from Poole or have them made on the Bowery. Mr. Morgan would have worn sackcloth with the dignity of a Roman Pro-Consul. He was always "Mr. Morgan." No one, not even the firm, ever ventured to address him as plain "Morgan."

The secret of Mr. Morgan's effulgence was a necktie. A new line had been delivered at the store the evening before, and he had had his pick. His pick was a so-called "Persian Confection"—a combination of green, red and gold, suggesting gory and dyspeptic Japanese dragons silently yet "loudly" and immovably climbing toward Mr. Morgan's smooth-shaven chin.

Blanchard—no one called him "Mr. Blanchard"—while arranging his stock for the day noted Mr. Morgan's unusual gleam, and—the truth must be told—envied. Blanchard was a slim, dapper-looking fellow, who had charge of the men's furnishing department.

He knew, as did the firm and all concerned, even down to the man who kept tab on the entries and exits—the general enemy—that Mr. Morgan was a thoroughbred, up-to-date dry goods manager. Business had increased 30 per cent. since Mr. Morgan's advent in that store. But Blanchard envied and thought and envied, and—oh, for an opportunity!

Miss Margaret Fulling, who had charge of the glove department, was late on this particular morning. Lateness meant commercial death to some, financial sacrifices to others and frowns and black looks to those who would not submit to financial sacrifice, and whose services were too valuable to be dispensed with for trifling laches. Miss Fulling belonged to the latter class.

Miss Fulling took her place, nodding and smiling pleasantly at Blanchard, who smiled back and looked as pleased as though he had made a good sale.

"Good morning, Miss Fulling."

"Good morning, Mr. Morgan."

"A little late, isn't it?"

"Yes—a little. Mother is quite sick and I was up in the night with her a good deal."

"Dear, dear! Too bad! I hope it will be temporary." Such a soothing, solicitous tone!

Mr. Morgan made the rounds of the departments and finally brought himself and his necktie to the glove counter again. He beamed on Miss Fulling. He placed eight knuckles and two thumb-tips on the counter, leaned over as though searching for something in the vicinity of Miss Fulling's feet, and said, in tones which conveyed the idea that he had made a discovery:

"You are—er—looking remarkably well this morning."

Then he balanced back and watched for the effect of his condescension. He noted a slight heightening of color in the girl's cheeks and he heard—

"Yes?"

"You certainly are. Er—by the way—" replacing his knuckles and thumb-tips on the counter—"I have two seats for the opera this evening. 'Carmen' is to be sung for the last time. I don't care to—er—go alone, and I—er, you see, Miss Fulling, thought

you might perhaps—er—take pity on a lonely fellow, and you know—er, in fact—accompany me. Eh?"

Miss Fulling was a trifle flustered by this condescension, and did not answer for a few seconds.

"What do you say?"

"Oh, you are very kind, Mr. Morgan, and I should so like to hear 'Carmen,' but——"

"Well, we'll call it settled then?" he said, smilingly.

"But I am afraid I shall have to decline your kindness on account of my mother. However, she may be well enough to spare me."

Mr. Morgan hoped so from the bottom of his heart, and inwardly consigned Mrs. Fulling to regions where the state of her health could not interfere with his amatory affairs.

A few minutes later, in the absence of Mr. Morgan, a cash girl conveyed a slip of paper from the hands of Miss Fulling to the hands of Blanchard, who opened it and read:

"He has asked me to go to the opera to-night."

Blanchard looked thoughtful for a moment, then, catching Miss Fulling's eye, shook his head negatively, and the incident closed.

Mr. Morgan did not go to the opera that night. Instead, he took a walk. During that walk, as the fates would have it, his path crossed the path of Blanchard and Miss Fulling, who were also taking a walk.

"So, so," mused the floor-walker, "mother's too sick to let her go to the opera, but just well enough to let her go walking with Blanchard."

Next morning the note of color was missing, and a modest white tie reposed in its place. "Blanchard," he began, "I see your department did not show up well at all last week. How do you account for it?"

"Well, the season is over, and business won't pick up for some weeks."

"But business must pick up somehow. We can't have departments running behind at this time of year."

"I have done my best, Mr. Morgan."

"Well, in that case your best doesn't satisfy me."

Mr. Morgan spoke very curtly and frowned very darkly. The thumb and forefinger of his left hand were inserted in his vest pocket, and they held between them two tickets for opera seats for the night before. Little wonder he frowned.

Blanchard felt uncomfortable, but his conscience acquitted him. He had done his best under the circumstances, but the circumstances seemed to temporarily conspire against him.

The senior member of the firm was just now away opening another large department store in a town some forty miles distant. When, an hour or so after Mr. Morgan had spoken to him, Blanchard was called into the office, he confronted the younger partner, who had always interested himself warmly in the young fellow.

"Blanchard," he began, gently and pleasantly, "your department, Mr. Morgan complains, doesn't show up in results quite as well as usual. How do you account for it, my lad?"

Blanchard reddened and hesitated for a moment or two.

"I think, sir, the complaint is not just. In the first place, my stock is run down and there is scarcely any assortment. I have sold all the seasonal stuff and haven't got much more than the staples left. Then, my department gets no show in the windows or in the advertising. If you will look, sir, you will see that in all the six large windows every department but mine is well displayed. I have got just twenty-four inches on the side street, and there a lot of ties and shirts and things are so jumbled up that no one will look at them.

"The new line of ties came in three days ago, but the windows say nothing about them. The advertising yesterday said: 'See

our splendid new line of men's neckwear,' and in the smallest type at that. You see, sir, that I have had no aid in keeping my department up. I only want a show."

"Well, well, Blanchard, I believe you have done your best. Keep at it. You shall have a show. To-morrow Mr. Morgan and the window dresser go to the other store to arrange for the opening. Then we'll see," and the old gentleman's eyes twinkled as he dismissed Blanchard.

And go they did.

"Blanchard," said his employer, "have the curtain of the third window drawn, and you remain this evening and dress it with your goods as you choose. I'll see to the advertising."

Blanchard returned to his department elated and enthusiastic and laid out his plan of display.

On the following morning the store front was so much brightened up by the display of new styles in men's goods—even though many of them were remnants of the stock—that that particular window was the centre of attraction. When the papers came out with a big spread on men's furnishings in the advertisements Blanchard was happy and induced his employer to fill up the more attractive lines which had been depleted. Then he awaited results.

They came. Within a day or two all the men in the town seemed to be wearing new ties, gloves, and the latest shirts, collars and cuffs.

Stock was renewed and renewed for days and Blanchard had to call for more help, and though overworked he was correspondingly happy. So was Miss Filling. So was the firm.

When Mr. Morgan and the window dresser returned late Saturday night to remain till Monday morning they were dumbfounded, and, if the truth must be told, disappointed.

But Blanchard was vindicated, and he is going to celebrate the event by asking Miss Fulling to go the opera. Her mother's health will not be pleaded as an excuse this time, however.—D. G. Economist.

CANADIAN GOODS ABROAD.

THE present Government say there are other ways of helping Canadian manufactured goods besides a tariff. In export trade, for example, they say that every assistance which can be given to introduce our goods abroad will be cheerfully rendered.

Already the country has a few agents abroad, and the reports they send are published here, so that the Canadian mills may know what, where and how to send. The agents are few, however, and their reports are not very promptly issued. Even improvements on the present system would still leave much to be desired.

It seems to us that a practical step would be to place within easy reach of all Canadian manufacturers the British consular reports from all over the world. These reports are valuable and practical. They cover every class of goods. They are full of warnings and suggestions. While intended especially for British manufacturers, they contain much that cannot be improved upon regarding the local requirements of nearly every market on the civilized globe. Canada could never expect to go to the enormous expense involved in having consular reports of its own, and the individual manufacturer here would hesitate before subscribing to these reports, issued by the Government printers in England, as so many of them would not relate to his particular line of business.

THE REVIEW suggests to the Minister of Trade and Commerce, Sir Richard Cartwright, an inquiry into the feasibility of utilizing these reports. The Department might get a quantity and keep our manufacturers posted on their contents.

THE DRY GOODS REVIEW

HOW THIS COUNTRY LOOKS TO OTHERS.

AN ENGLISHMAN'S FIRST IMPRESSIONS OF CANADA.

Contributed to the Spring Number of THE DRY GOODS REVIEW.



IT had long been a desire of mine to visit Canada, and when this autumn an opportunity occurred I was only too glad to avail myself of it, and at the request of your editor I will endeavor to give you a few of my impressions of the country.

After an eventful voyage in the good old ship *Parisian*, in which we had a taste of everything (except fine weather), including gales, fog and icebergs, we reached Quebec, thoroughly glad once more to reach terra firma, and proud to be still under the Union Jack. The St. Lawrence is a truly magnificent river, and the sailing up to Quebec was thoroughly delightful, the pretty villages nestling in the valleys and among the trees, which were clothed in their gorgeous autumn tints, making a most picturesque and never-to-be-forgotten sight.

And right here, as the Americans say, let me mention how beautiful the autumn tints in Canada are. We have nothing like them in England, and I should think that nowhere in the world could one see more glorious colorings than the Canadian foliage has in the autumn.

My first experience of Quebec was a drive in that extraordinary vehicle a "calash," from the docks to the Chateau Frontenac. How I got up that hill with the jolting I received without being pitched out will always remain a mystery to me.

The "Frenchness" of the place soon strikes one. To an Englishman it seems so strange to be in a city over which the British flag flies, and yet which is so essentially French. The more one sees of Quebec the more French it appears, as they seem to cling to their old traditions, language, religion and customs most tenaciously, and yet appear perfectly contented and happy under British rule.

To an Englishman, Quebec is, and must be, intensely interesting, for every schoolboy knows about Wolfe and his equally brave opponent Montcalm, Champlain, Jacques Cartier, and countless other names enrolled on the scroll of fame. Commercially, Quebec seems to me to be on the down grade and from what I saw afterwards in Montreal and Toronto I was more than confirmed in my opinion. The drive through the village of Beauport to the Montmorency Falls I found most interesting, and was amused by the determination of everybody to have a front street view, the consequence being one of the longest and most straggling villages I have ever seen.

From Quebec to Montreal I had my first experience of a Canadian river boat, which, because of its novelty, I suppose, I thoroughly enjoyed.

In Montreal the first thing that I noticed were the extraordinary number of overhead wires, and the speed at which the electric cars travel; it is a wonder to me that there are not many serious accidents. Of course, I had to "do" the mountain. I suppose every stranger to Montreal has to do that, but in justice I must say one

is amply repaid, as the view of the city and the river is simply charming. I consider Montreal, architecturally, a most beautiful city, the enormous number of churches and the fine residential houses standing out prominently.

I have never seen more artistic houses anywhere than in Montreal, and since arriving in England I have told my architect friends it would pay them to make a visit to Canada, if only to see the private residences in Sherbrooke street, Dorchester street, etc. I don't wonder at Montrealers being proud of their city. The wooden footpaths look peculiar to one at first, and the absence of fences or railings between private gardens and the sidewalks is also a new feature to English eyes, and takes a considerable time to get thoroughly used to.

Commercially Montreal appears to be thriving, and, as far as I could judge, has a great future before it, its situation and means of communication, both by land and sea, being great points in its favor. The night journey by rail to Toronto was a new experience, and one is at once struck with a great number of differences between the Canadian and English systems of railroads.

The absence of a raised platform in the station, the bogiewheeled Pullman cars, the colored conductors, the through passage in the train, the engine with its enormous lamp and cow-catcher, the ringing of its bell, and the starting of the train without notice by whistling, all were new features.

The cars are, however, in my opinion, and this also applies to the States, a long way over-heated.

As in Montreal, one is at once struck in Toronto by the overhead wires and the speed of the cars, and to these I must add the extraordinary number of bicycles. I have never seen any city where so many cyclists are to be seen; in fact, it seemed to me that at least two-thirds of Toronto must move about on wheels.

The "Queen City of the West" appeared to me to be more Americanised than Montreal, and, while being undoubtedly a fine city, is not so picturesque as that city or Quebec.

During my visit I went to see a football match between Toronto and Hamilton, and it has been a source of wonder to me why Canadians, who are thorough sportsmen in every way, should play the game the way they do. The wing forwards, for instance, are a perfect nuisance; instead of playing the ball they are simply having a wrestling match all the time, sometimes yards away from where the game is proceeding. Now, I maintain football, played properly, should help a man to keep his temper and bring out his natural talents, say for kicking, running, dodging, skill in passing the ball, etc., and how the continual wrestling and pushing each other of the wings conduces to this end I cannot see. This wing forwardism evidently tends to brutal play, as in the game I saw the referee had to order several men off the field, and several were temporarily "damaged."

The loyalty of Canada to England, and the love the Canadians have for our Queen is very striking, and their firm attachment to the Union Jack must endear Canadians to every Englishman.

The Canadian hospitality is proverbial, and I shall never forget the great kindness I received on every hand; everyone seemed to try their hardest in every way to make my visit a pleasant one, and to give me a good impression of the country. What Canada seems to want is a largely increased population and more capital, and I think the more the British people grasp the fact that in Canada they have an enormous continent with immense potentialities the more they will send their money to develop and foster the colony of which they have every reason to feel proud.

Bradford, Eng., Dec. 10, 1896.

H. S. S.

TWO PHASES OF THE DUTY QUESTION.



At present there is a considerable interest in the tariff question. The opinion seems to be pretty general that a certain amount of duty is always necessary. This being the case, it is well to remember, in arranging the rates of duty, that a certain per cent. import duty on an article does not necessarily mean that amount of protection to the home manufacturers. Circumstances often prevent the manufacturer from taking full advantage of the duty.

Take, first, the case where the protection amounts to almost the same per cent. as the duty levied on the imported article. Many articles are manufactured in Canada just as well and as cheaply as in other countries. In staple articles of this kind the home manufacturer can, and does, charge what it would cost to lay the foreign product down in Canada. The reason is obvious. People know that the goods are of the same quality, and that no new idea can be introduced. So that the foreign article is no advantage. Besides, the home manufactured article is much easier to handle. There is no delay or misunderstanding when the article itself can be inspected at the time of ordering. A good example of this is grey cotton. It is the same no matter where it is made. There is no design where the foreign ideas might be fresher. It is simply grey cotton, whether made in Canada or in England. The manufacturer here can charge as much as the English goods would cost on this market. That means that the manufacturer gets the full benefit of the duty and also of the cost of transportation to the foreign manufacturer.

On the other hand, where there is a design, as in prints, dress goods, carpets, oil-cloths, etc., the case is different. The home goods are so easy of access to all merchants. The patterns become widely distributed in Canada. They are looked on as common. What buyers want is something very scarce, so that they control the market in that pattern. To get such patterns they look to imported goods. To overcome this tendency it is necessary to have the price of the domestic article away below what the foreign article can be imported for. Otherwise, the foreign article would control the market. In other words, a large percentage of the duty goes only to hold the market, and not to raise the price of the article. To put the manufacturer of this class of goods on the same footing as the other it is necessary to have a much larger duty.

THE WHOLESALE TRADE ELECT OFFICERS.

At the annual meeting of the Montreal Wholesale Dry Goods Association, last month, Senator Thibaudeau presided, and the following were present: E. B. Greenshields, Wm. Reid, Jas.

Slessor, Jonathan Hodgson, Thos. Brophy, B. Tooke, R. W. Macdougall, Jas. Rodger, A. Racine, P. P. Martini, R. L. Gault, Frank May, R. N. Smith, Jas. A. Cantlie, and John Black. The president submitted his report for the past year, which was adopted, and the election of officers took place, with the following result:—President, Mr. E. B. Greenshields; vice-president, Mr. A. Racine; treasurer, Mr. William Reid; directors, Messrs. Geo. Sumner, S. O. Shorey, Frank May and B. Tooke.

COLORS FOR SPRING.

THE spring season promises great favor to red. This prominence is indicated by the color card for spring '97, just issued by the Chambre Syndicale des Fleurs et Plumes de Paris, a review of which was given in The Reporter of last week.

If there be strength in numbers, tones of red will certainly be a marked feature in the color harmonies of the spring. As the color card of the present season gave prominence to greens, the new spring card accords distinction to reds. Ranging from the palest rose to deep dregs of wine, the harmony in reds is complete.

The vogue of red began in London last summer, immediately after the marriage of Princess Maude of Wales to Prince Charles of Denmark. It was a compliment to this matrimonial alliance with Denmark that the particular red known as Danish, a clear, dark shade, was taken up by the London smart set.

The popularity of red was emphasized at the New York horse show, which function has been called by authorities on fashion, the American Grand Prix. Many of the society notables gave the vogue of red added prominence by wearing entire costumes of red. A number of the more sober costumes were enlivened by a dash of red in the trimming.

In direct contrast with the red epidemic is the vogue of gray, which is claimed by many high authorities to be the coming color for the spring and summer season. The popularity of one, however, need not interfere with the other. Gray and red are friendly colors, and are never more beautiful than when in combination.

Green, purple and heliotrope will not be lacking in the spring season. The greens will include many tints and shades of foliage, the clear strong Russian greens and a series of olive tones. Dahlias, violets and pansies in their natural colorings are matched in the shades and tints of their class.

The blues are a repetition of last season. The distinctive tones are the turquoise blue and the deep rich blue of the bell-flower.

Six tones of yellow, the same number of brown, and two each of beige and castor, finish the list of plain colors. Ombres supply again the novelty note. These are looked upon with little favor. Shaded effects are rarely accorded the full measure of popularity given other novelties.—Chicago D. G. Reporter.

Why was Lazarus a beggar?

See last page

MR. E. B. GREENSHIELDS.

EDWARD B. GREENSHIELDS, senior partner in the firm of S. Greenshields, Son & Co., who has just been elected to the presidency of the Wholesale Dry Goods Association, is one of the most widely known of Montreal's merchant princes. During the years when the palatial new building of the Board of Trade was in course of projection and erection he was a prominent figure, as he filled the office of president, and was also chairman of the Building Committee. Mr. Greenshields was born in Montreal in 1850, and was educated at the High School and McGill University, where he graduated in 1869, taking the degree of B.A., with first rank honors, and winning the Prince of Wales' Gold Medal. His father, the late John Greenshields, came to Montreal from Glasgow, Scotland, in 1845, and established the business which has been carried on ever since. The subject of this sketch commenced his business career in 1869, the year of his graduation, when he entered the firm of his uncle, the late D. G. Greenshields, and was made a partner in 1876, when the firm moved into the extensive premises in Victoria Square still occupied by them. Mr. Greenshields is a director of the Bank of Montreal, and the Standard Life Assurance Co. He is a governor of McGill University, one of the trustees of the Trafalgar Institute, and has filled many other important public offices in the city, among them the vice-presidency of the Art Association of Montreal, for, besides being a keen business man, he is an ardent patron of the arts which tend to refine and brighten. He takes a warm interest in charitable work, like other members of his family, being closely connected with many of the benevolent institutions of the city. He was for a long time connected with the Victoria Rifles, in which corps he held a commission, first as ensign and afterwards as lieutenant, retiring in 1871 with the rank of captain. At the time of the Fenian raid, in 1870, he saw some active service, and went to the front at Eccles Hill as lieutenant of his company. Mr. Greenshields has been an influential member of the Board of Trade for many years, and, as already mentioned, has filled the most prominent position in that body, retiring because the business of his firm required his undivided attention. The magnitude of this business, which he guides, is too well known to require any extended mention here.

DO YOU READ IN BED?

An Englishman, who has a liking for reading in bed (and who has not?), suggests a new kind of nightdress. He advises those who desire to be comfortable in bed to "try a flannelette nightdress plentifully wide, reaching to the heels, and with a cowl or

hood double the size of the head. Cost about 8s. Any tailor may make a trade in them. With a thumb hole in the wristband, readers in bed may keep covered the hands that hold books. I have given several such nightdresses to friends, and they have been appreciated and copied." Who is going to be the first to start manufacturing the new "reading-in-bed" nightdress?

WESTERN MERCHANTS MOVE.

WINNIPEG is getting ready for the convention of business men which will meet there on the 4th of next month. A very practical programme has been prepared, and though there will not be time to get over all the subjects suggested, no doubt the discussions will deal with matters of direct importance to trade.

The range of subjects suggested for consideration is very wide, and includes the following: How best to conduct a cash business? How best to compete with departmental stores? How best to discontinue credit? A cheaper means of collecting small debts than now prevails; the present Customs tariff as it affects Manitoba and the N. W. T.; freight and passenger rates; express charges; immigration; the existing exemption bylaws; how to stop the selling of staple goods at cost; deep waterways; how to prevent jobbers in the east selling to consumers in the west; construction of the Crow's Nest Pass Railway; high rates of fire insurance in country towns and villages; a better system of handling farmers' produce, especially butter; grain elevator monopoly; better system of auditing accounts; insolvency law; sale of bankrupt stocks; grain standards and who should select them; refrigerator car service to

Winnipeg and Rat Portage from the interior, business taxation; special rates for merchants to business centres for purchasing of goods, weighing of cars on track scales; general development of the west; handling of flour in eastern markets, lowering of amounts subject to garnishee order, two-cent letter rate of postage; uniformity of prices of grain at country points; better train service on western extension of M. & N. W. railway irrigation for the Territories; jobbers selling goods to school boards, patrons, etc., not in trade, creameries and cold storage; H. B. Railway; the craze for cheap goods; early closing for stores in rural districts; the elements of success in business (to be read by some successful and experienced man); compromises and extensions; need of trade councils in smaller towns; experimental farms; extension of Manitoba's trade; how can it be accomplished.

Our western friends appear to be on the move.



THE TARIFF ENQUIRY.

THE DRY GOODS MEN HAVE THEIR SAY TO THE FEDERAL MINISTERS.

A MOST representative deputation of the Montreal Dry Goods Association waited upon the Tariff Commission on Wednesday afternoon, December 16, Messrs. Greenshields, Thibaudeau and Slessor being the spokesmen. The other wholesale men present were: Messrs. R. Macdougall, C. A. Smyth, P. Black, R. N. Smith, James A. Cantlie, B. Tooke, Jonathan Hodgson, — Wolff and W. Reid.

Mr. Greenshields was the first to speak. He said: As president of the Wholesale Dry Goods Association I have been asked, with Mr. Thibaudeau, the president of last year, and Mr. Slessor, to lay before you the views of the association regarding the tariff.

Before doing so, we wish to thank you for your courtesy in allowing us to discuss the matter with you, and we feel sure the same courtesy will always be extended to us whenever we may have to go to Ottawa to see you about any matters connected with the tariff.

In talking over the matter at the annual meeting of the association the general feeling expressed was that we should not ask the Ministry for any serious reduction in the tariff. The rate of duties must be determined by the Ministry, who are responsible to the country, and we are sure, from the course already taken to arrive at correct information, that the Ministers will give the most careful attention to all the needs of the various trade interests.

In our line of business the chief thing to be desired is persistence of the conditions under which the business of the country is done. Unless we know that these conditions will remain the same from year to year, it is impossible to satisfactorily arrange our plans and make the necessary purchases in advance for the needs of the country. The best and most carefully thought-out arrangements may be shattered by any sudden blow that changes the wished-for permanence in business relations. Next to this, we wish to see the tariff on each distinct class of goods the same, so that all articles in each class may pay the same rate of duty, and all merchants, in whatever part of the country they may be, charged the same rate. I need only mention one article.—buttons. There are seven different classifications for these in the present tariff. We want all these articles that come under one head to be classed as one, and we want the merchants to pay the same duty on all the goods all through the country.

He then submitted the following resolution passed at a meeting of the Wholesale Dry Goods Association on Dec. 15th:

Resolved, That the Montreal Wholesale Dry Goods Association, desiring to see corrected some of the anomalies and difficulties which at present exist owing to the various rates of duty imposed on the same class of goods, hereby recommends that the tariff be so altered as to make the duty the same on all the different articles which go to make up classes of goods such as cotton goods, woolen dress goods, woolen goods for men's wear, linen and jute goods, silk goods, notions, haberdashery, carpets of all kinds, knitted goods of all kinds, caps and bonnets, clothing of all kinds.

And also, That this association place itself on record as being opposed to any proposition looking to a general uniformity of tariff.

These two resolutions might look as if they were opposed to one another, but the difficulty which they had to contend with was that the same goods, although of a slightly different material, had to pay so many different rates of duty. In the old tariff, hooks and eyes, if made of iron, were 27½, if of brass, 30; muslins, white, 25, and colored linens, 30; plain, 20; white damasks, 25; colored, 30; belts, 25 and 30 per cent. As he had already mentioned, there were seven different duties on buttons. If made of

bone, 20; pearl, 8 and 20; rubber buttons, 4 and 20; if made of gold, 25 per cent. Boot buttons were free; agate buttons, 25 per cent., and if not elsewhere specified shoe buttons 20 per cent. That meant a most extraordinary tariff, and it was almost impossible for anyone to do business under those circumstances. The point which they wished to get at was that the Ministry should satisfy themselves as to what rate of duty should be charged upon each particular class and then make that class all the same. They did not want a uniform tariff on everything, as they would much prefer a diversified tariff, but that each should be classified and the duty be the same.

Resolved, That this association recommends that specific duties be done away with, making the tariff purely ad valorem. Continuing, Mr. Greenshields said that the large majority of the association voted in favor of this, but a manufacturer and manufacturers' agent wished it to be understood that they did not agree with this resolution.

Resolved, That in the opinion of this association no goods which have gone through a process of manufacture should be permitted to come into Canada free of duty. This was a point on which they felt very strongly.

In answer to Mr. Fielding, as to whether he meant that these goods were imported for manufacturing purposes and then applied to ordinary business, Mr. Greenshields said it was so, and the only remedy for this was not to allow manufactured goods in as raw material. The only other way out of the difficulty was for the Government to devise some action whereby these goods would not be out of their hands until cut up. If these goods are entered as raw material the Government should see that they are used as such, and not come into competition with the goods which the merchant had paid duty on.

The last resolution was: That, in order to obtain a more uniform appraisement for duty, the number of ports of entry should be materially reduced.

They did not know positively about those things, but they were told that some ports of entry did not collect enough duties to pay the salaries of the officials attached. They had to have Custom houses at all lake and sea ports, but they did not see why small inland places should have ports of entry. These were the different matters he was asked to bring before them, and he would ask Mr. Thibaudeau and Mr. Slessor to follow him.

Mr. Thibaudeau said he had not much more to say, after the statement of Mr. Greenshields. He could submit a good many examples of different rates of duty for the same class of goods. Mr. Thibaudeau, in answer to a question, said he was in favor of a uniform rate of duty for the different classes. Continuing, he said there would be no difficulty in making up a list of these classes.

Mr. Slessor next addressed the Ministers. He said there was quite a number of lines that had three or four rates of duty, which were not touched upon by Mr. Greenshields. In bed quilts alone they had four, viz.: White, 25, colored, 30, if made with the needle, that is to say hemmed, 32½ was the duty, and if knitted, 35 per cent. Then take collars. Lace collars, 30, paper collars, 35; linen and cotton, 24 cents per dozen and 25 per cent. Stockings were another article which varied. Stockings of all kinds were 10 cents a dozen and 35 per cent., and silk hosiery 35 per cent. The appraisers, he said, seemed to apply the tariff just as they liked. A knitted shawl came in at 35 per cent., but a knitted bootee made by the same manufacturer was charged 10 cents per dozen and 35 per cent. as a stocking, although it was not a stocking.

On tapes there were three duties. They had to pay 15 cents and 25 per cent. if there was any printing on them; but white tape was 25 and colored 30 per cent. With regard to muslins: Some time ago they went to Ottawa upon this question to interview the

late Minister of Customs. At that time a white book muslin was put down at 20 per cent. and colored $32\frac{1}{2}$ per cent. That was before the last alteration, and it was not the tariff now. The assistant appraiser at that time said that a white book muslin was white muslin, but that a black book muslin was not muslin, but cotton. He (Mr. Slessor) put the question this way: If black book muslin was colored cotton, then white book muslin was white cotton. The matter, however, was never looked into. These matters were of great annoyance to importers and also to appraisers, as they did not know what the duty really was. In the official tariff they found a great many things that were all right enough there, but the trouble arose when they went to pass the goods. A gold scarf pin was passed at a lower duty than the pin to fasten a collar at the back. They did not complain of the duties, but what they wanted was to have them simplified, so that they can tell whether they are one duty or another. They did not want a uniform duty all round, but would rather have a duty for each line.

In answer to a question Mr. Slessor said they did not want a duty for each article, but for each particular line.

The Hon. Mr. Fielding: Then the present definition of the tariff would be all right if they were grouped together in the way you wished.

Mr. Slessor said that was so. So far as the duty was concerned, it would be rather an unfortunate thing for us to have a sweeping reduction. They did not want to go to bed one night and wake up to the fact that they had dropped \$20,000 or \$30,000.

In answer to a further question, Mr. Slessor said they had to maintain a larger stock than in former times, because the trade was divided all over the year. In olden times trade used to be done in two seasons, but now they had to keep up their stock all the year.

Mr. Greenshields said that the average stock that was now carried was much larger, although it was distributed over the whole year.

In answer to Mr. Paterson, Mr. Greenshields said that possibly the traders in all the cities might not have the same views, but he thought that if their memorandum was submitted to them that would go as far, if not further. The importers all favored the abolition of the specific duties.

Mr. James Cantlie, one of the gentlemen referred to as objecting to the abolition of the specific duty, said that he did not wish that specific duty be entirely abolished. He simply meant that where it would be in the best interests of the country to do so, but he thought that the Canadian manufacturers should have as much right to be considered as the manufacturers in Germany. He would not object to it if the Government could see their way to change the specific duty, but he thought manufacturers in this country should receive the same consideration as the manufacturer who made the same article in Germany or elsewhere. He had no special rate of duty to ask them to impose, as he hoped to have an opportunity at some future time of meeting them.

FANCY GOODS.

The next to come before the Commission was Mr. Reinhardt, of the Reinhardt Manufacturing Co. He was against the Government putting a duty on the small articles used by his firm in the manufacture of articles which were at present on the free list. He drew attention to the want of classification in the tariff, and illustrated his remarks by taking one of the cases they manufacture, which showed that nearly all the fittings came under different headings, so that while the button-hook paid one duty the brush paid another, and the plush used another. The average at present was between 25 and 30 per cent. With regard to cotton plush, which was not manufactured in this country, under a former tariff they paid 20 per cent., but at present they had to pay 30 per cent. Germany produced the most of the articles used by them, and wages there

were very much less than in Canada, a mark going as far as a dollar in this country. He promised to send a list of the articles used by his company, with the present rate of duty, to the Commission.

INFORMATION.

Editor DRY GOODS REVIEW:

SIR,—All human minds of ordinary activity crave the pleasure of knowing things. The things will be in the line and on the level of their ordinary lives and wants. Sir Isaac Newton wished to know one set of things; his servant, no doubt, wanted to know another. Your society man wants to know the talk of the club; your society woman the talk of the drawing room, and each a little of the other.

The merchant looks hurriedly through the telegraph and cable items in the morning paper, notes the market report of prices, glances hastily over the headings of different articles, occasionally reads an editorial, throws the paper aside, and settles down to business. His trade journal he slips into his pocket, or tucks under his arm when going home, to be read at his leisure, different lines are noted, marked, and letters written next day. Hence it is that we so often get letters from remote parts of the Dominion, asking for samples of lines advertised in THE REVIEW, varied occasionally by something like: Messrs. Silver Fox and Mink, or Messrs. Gum, Shoes and Boots' representative was here to-day, and advised us to write you for samples of fine dress goods, etc.

The active business mind is always looking for information. At present we are able, through our representatives, to cover a good part of Ontario, Quebec, Nova Scotia, New Brunswick and Prince Edward Island; later we hope to extend to Newfoundland, Manitoba, British Columbia and the Northwest Territories. Meanwhile, we must ask the trade at these distant points to read our ads. and notices carefully, and write us for samples or cuttings of lines wanted.

We solicit correspondence with all parts of the Dominion. We thank you in anticipation for publishing this letter, and avail ourselves of the opportunity to wish not only those with whom we now do business, but those new friends we are going to make, and the trade, wholesale and retail, throughout our fair Dominion, a glad, prosperous New Year, and, like Rip Van Winkle, we add, "Under wives und der family."

Yours very truly,

BROPHY, CAINS & Co.

Montreal, Dec. 21, 1896.

NEXT.

The Foolish Man—

He failed and no one was surprised,
Because he never advertised.

—Boston Courier.

The Wise Man—

He retired, rich as any miser;
He was an Eagle advertiser.

—Saratoga Eagle.

The Sensible Man—

To this office he flew with many lines,
And now has several barrels of dimes.

—Buffalo Times.

The Discerning Man—

In The Cleveland World took lots of space,
And customers filled his business place.

—Cleveland World.

The Clever Woman—

In The Journal's columns she did look
And many a bargain was able to book.

—Ottawa Journal.

The Millionaire—

He began with an ad. in THE DRY GOODS REVIEW
And ended with millions, and nothing to do.

SILVER KRINSYLLA SILK

Is the LATEST, and is considered the MOST MARVELLOUS Production ever produced in printing on Dress Fabrics.

..SILVER..
KRINSYLLA
..SILKS..
Guaranteed Fast Printing.
Covered by Letters Patent.

SILVER SILKS
Guaranteed Fast Printing.
Covered by Letters Patent.
PATENT No. 23,741.



Silver Broche Lace
Silver Broche Lustre
Silver Broche Mohair
Silver Plain Mohair
Silver Moreen Skirtings

Styles and Designs Confined To Us.

.. DRESS GOODS ..

BLACK

From the ordinary 25c. (retail) to the finest silk and wool Friese at \$4.00 per yard. The grandest range we have ever shown, latest designs, rich, beautiful goods. You cannot see them elsewhere.

FANCIES

The choicest, the latest, to retail from 20 cents to \$2.00 per yard. We have over 1,000 new designs and patterns in Dress Goods for you to select from.

REMEMBER.—All Samples shown represent Goods we have bought and will deliver from Stock.

PRINTED NOVELTIES.

Chambord Organdies
Lat-Chou Pongees
Art Draepry

Cashmere Imperial
Opaline Moires
Art Sateens

Brilliantines
Plissé Français
Cashmere De Laines

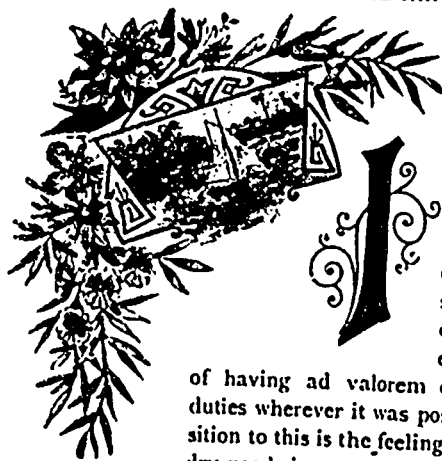
Agra Linens
Silkalines
Venetian Prints.

Brophy, Cains & Co.,

196 McGill Street,

MONTREAL.

NEW YORK AND MONTREAL IMPORTERS DIFFER.



IT IS interesting to note the difference of opinion between the Montreal and the New York importers, in regard to specific and ad valorem duties.

At the recent sitting of the Tariff Commission, in Montreal, the dry goods deputation expressed itself in favor of having ad valorem duties replace specific duties wherever it was possible. In direct opposition to this is the feeling among the New York dry goods importers.

The grounds on which our importers advocate the abolition of specific duties is that it bears most heavily on the cheaper goods, and thus on the poorer class of people. Take, for example, the case of cloth overcoats. The inferior grades weigh more than cloth of a better quality; consequently, the specific duty on the inferior goods is more than that on the best grades. In the case of stockings, where the specific duty is so much per pair, the inferior grades, though paying the same amount per pair, pay a larger percentage on their cost. And throughout the whole trade of a dry goods house specific duties bear most heavily on the inferior grades. This means, they aver, that the poor man bears a larger part of the duty, proportionately, than his richer neighbor. This is one of the main arguments used by the Montreal merchants in supporting their opinion.

For the last two years the New York importers have been working under a carefully prepared system of ad valorem duties. The report of the Board of Appraisers for the year closing September 30 has just been given out. The report shows that the number of reappraisements has increased by over 5,000. "The almost fourfold increase of reappraisements under the present tariff law," says the report, "is in some measure attributable to the better diligence and efficiency of appraising officers, but is chiefly due to the enlargement of the scope of ad valorem rates of duty."

The rest of the case may be given in the words of The Economist, which has been an ardent advocate of the movement. "The loss of time and annoyance caused to merchants by these 7,000 reappraisements it is impossible to estimate, nor can any one calculate the loss in actual dollars and cents arising from delay in passing upon the cases and the consequent inability of the importer to dispose of his goods. And yet, in spite of all this, no actual security is given to the domestic manufacturer against unfair competition resulting from undervaluation—if 7,000 cases, why not 7,500? Who can tell how many entries have been passed with an erroneous appraisement?"

"Ad valorem duties have had a thorough trial during the past two years and have been found fatally wanting. They offer a premium to double dealing not only on the part of the importer, but by the domestic manufacturer."

Both systems have many faults. It is impossible to arrange a schedule with either to meet all cases. The best that can be done is to choose the lesser evil, and arrange to have the system made as elastic as possible without increasing the chances of fraud.

HONEST OR DISHONEST.

During the last month an incident came under our observation, which is here given, as it illustrates to what some men will stoop to get hold of the customers of others. A representative of one of

the woollen mills got samples of the goods of the other mills. He then went to the customers of these mills and offered to supply them with exactly the same article five per cent. cheaper.

THE FLANNELETTE DISCUSSION CONTINUES.

From The St. John, N. B., Gazette.

THERE is no effort on the part of the Bank of Montreal at the present time to close up the Parks mill. All this happened some years ago when the bank thought it had Mr. Parks securely in its clutches. It was at this time that such a determined effort was made by the bank to put an end to the St. John industry. The connection between the effort of the bank and the cotton syndicate at that time was clearly established, and sworn to by numerous affidavits produced before Judge Palmer. But all this is in the past. At the present time it is the combine, which is the outcome of the cotton syndicate, that is trying to crush out the St. John mills. That they have failed is not their fault, but rather the result of prices which they cannot control. The present status of the flannelette war is, that both concerns have withdrawn from the market goods on which the cut was made, and it is safe to say that these goods will not again be offered at the prices asked for them a short time ago. But while the combine has failed in this effort, there is no reason to believe that the squeezing process will not be again applied on some other line of goods when the opportunity offers. However, the big corporation has been taught, at least, one lesson during the flannelette war, and that is, they have not a strong hold upon the wholesale dealers and jobbers of Canada. They have learned that the trade is opposed to the upsetting of prices, simply because the combine wished to crush a rival, and perhaps the lesson will have its effect in the future dealings of the corporation. A great injury has been done the entire cotton trade of Canada, by the manner in which the combine sought to crush Mr. Parks. Nearly every merchant, wholesale and retail, who handles flannelettes has been a loser to a greater or lesser extent, and this loss is laid directly at the doors of the cotton combine. Hereafter, in dealing with this corporation, it is possible that merchants may demand a guarantee that prices shall not be subject to fluctuations other than those produced by natural causes. If the cotton combine wishes to do business for fun, their customers may have a different opinion, and certainly that they shall not be made to share in the expenses of creating a monopoly in the cotton business of Canada, the greatest beneficiaries of which will be the directors of the cotton combine. It is not in the interests of trade that this corporation should have the monopoly.

AN ENGLISH VIEW OF US.

An extract of interest to Canadian importers is given here. It is taken from The Drapers' Record, of London, Eng. It may help us to "see ourselves as others see us." The extract is as follows:

"It is impossible to deny that as regards the number of insolvencies occurring within its bounds, Canada compares very unfavorably with other colonies. During the present year Australia and New Zealand have been practically free from any failures of direct interest to the London trade; and with the exception of one suspension at Port Elizabeth, the Cape and South African trade has a similar gratifying record.

"But as far as the Dominion is concerned, one is confronted with a very different state of affairs. Matters have become so unsettled, in view of the suspensions which have taken place, that manufacturers and leading wholesale firms in the city (i.e. London) have become very anxious as to the future, and it is feared that the worst is not yet over. That such uncertainty should exist is, it goes without saying, greatly to be regretted, for mutual confidence is necessary if any business is to be transacted."

WILLIAM AGNEW & Co.,

305 and 305 A ST. JAMES ST., MONTREAL.

IMPORTERS
OF HIGH-CLASS....

Dress Goods, Silks and Henriettas

Tweed Effects.

Brilliantines,

Sicilians,

Silk and Wool Fancies.

FOR SPRING

..1897..

Brochés,

Matalassé,

Canvas Cloth,

Lace Dentelle.

FOULÉ CASHMERETTES, THE LATEST PARIS FAD IN LADIES' CLOTH.

...Special Values in Silks...

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.

The Celluloid Company

30, 32, 34, 36
Washington Place

NEW YORK

ORIGINAL and ONLY
Manufacturers of

All goods made by us are stamped as follows :

"CELLULOID" Interlined Waterproof
Collars and Cuffs . . .

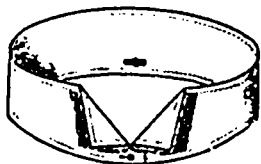
Absolutely No



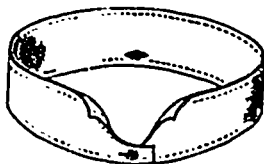
TRADE

CELLULOID
MARK.

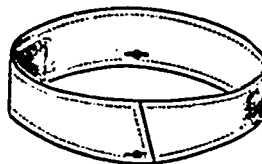
Others Genuine



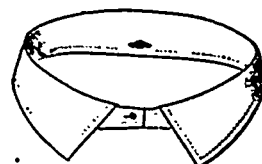
STERLING
Sizes 12 to 18 1/2 in.
Front 1 1/2 in.
Back 1 1/4 in.



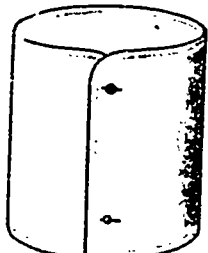
VULCAN
Sizes 13 to 18 1/2 in.
Front 1 3/4 in.
Back 1 1/2 in.



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

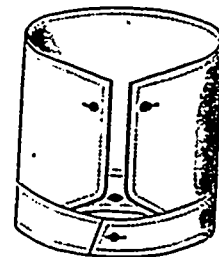


ROYAL
Sizes 12 1/2 to 20 in.
Front 1 3/4 in.



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

THE NEW PHOTOGRAPHY!



As the Bones are to the
Hand, so is the

"Cravenette" Co.'s

PROOFING

to the Cloth. . . .

Invisible, but Essential.

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

The "CRAVENETTE" CO., Ltd., BRADFORD

Suspenders and Buttons



C. K. HAGEDORN, Manager.

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

We have added some novelties and generally improved the selection.

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

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

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

REMEMBER, WE
GUARANTEE
SATISFACTION

The Berlin Suspender
and Button Co.

The Value of This Trademark

*Louis Hermsdorf
Dyer*

Is Made More Apparent Every Day.

Within the past ten days we have received copies of advertisements wherein the fact that the hosiery offered was Hermsdorf Dyed has been brought out with telling effect.

TELLING EFFECT...

because the users of black hosiery have confidence in the Hermsdorf Dye, and this enables the merchant who has succeeded in buying a line of hosiery made of fine quality yarn to get the added value of a DYE which is world renowned.

All Orders for Spring Delivery

of black hosiery or gloves should contain this statement:
THEY MUST BE HERMSDORF DYED.

American Bureau of Louis Hermsdorf,

78 & 80 WALKER ST., NEW YORK.

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**

J. R. STOUFFER

BERLIN, ONT.



Manufacturer of . . .

Suspenders and all kinds of Covered Mohair and Ivory Rim Buttons. The best of material used. Satisfaction guaranteed. Prices right.

SELL TO THE WHOLESALE ONLY

Guelph Chenille Works

A. R. BURROWS, Prop.

Manufacturer of . . .

*Chenille Curtains,
 Table Covers,
 Rug Fringe,
 Upholstery Fringe,
 Buggy Wraps,
 Etc., Etc.*

We have moved our plant to New Hamburg, where, having secured larger premises, we shall be fully equipped to double the extensive trade we are now doing. . . .

All the new and attractive designs in CURTAINS and TABLE COVERS for Spring Goods.

TRAVELLERS NOW ON THE ROAD.

Orders promptly attended to and prices right.

NEW HAMBURG, ONT.

OLD TIME SPORTING CHAMPIONS.



TEN years ago baseball was a great game in this country, and the accompanying group of players being with John Macdonald & Co. made up a club which carried off the championship of the commercial league in 1887. This old picture is interesting as showing the changes time makes in business as well as popular sport. A word or two about the men in the group will interest Review readers. Mr. T. A. Mitchell, who

was captain of the champion team, has been connected with the firm of John Macdonald & Co. for the last 15 years. At the time he represented the carpet department on the road. At present he holds the position of manager and European buyer for this extensive and prominent department and under his direction it is rapidly increasing. Mr. Fred. Boxall was at the time of this photo in the staple department, and through ability and energy he is now the occupant of one of the firm's highest positions as representative in a portion of the Northwest Territories. Mr. Fraser McFarlane until a short time ago had the honor to be attached to the silk and lace department. He is at present filling a responsible position in New York city, U. S. Mr. W. H. Hillyard, who when on the field paid his best respects to third bag, devoted the balance of his time and attention to the interests of the gents' furnishing department. Shortly after the team had won the championship Mr. Hillyard was prevailed upon to accept a position in business in New York city, U. S. Mr. Frank Somers, who, as a ball player, had few equals, was connected from its inception with the gents' furnishing department, and in many ways assisted in its organization and early development. Her Majesty's Customs requiring his services, forced him to sever his connection with the champions and John Macdonald & Co. His services on behalf of the country have been recognized in many ways, and his future prospects are bright. Mr. H. A.

Hillyard was also attached to the gents' furnishing department as a special traveler and was equally successful on the road as he was on second bag. He is at present one of the prominent lumber men of St. John, N. B. Mr. D. Clark was the receiving end of the battery. He lent his valuable services to the champions for the occasion in accordance with a special rule of the league. He is now one of Winnipeg's leading merchant tailors. Mr. Syd. Smith was one of the staple-room staff for many years, and as a promising young business man and as an athlete was much esteemed by all he came in contact with. His untimely death in Toronto cut off a promising young man at the early age of 23.

THE REVIEW might mention that the large photo of this champion group from which the above is reproduced was presented to Mr. James Blackey, manager and European buyer for the men's furnishing department, by the team, and was courteously lent by him for publication.

A TRICK.

"These goods are marked down one-half in order to clear out old stock," read the sign in the store window.

"Life is full of deceits," the retired merchant said reflectively, "and especially business life. Now, if these goods really were old stock, do you suppose they'd be marked down?" "Why not!" said I, in surprise.

"Because the firm never could get rid of them. If you ever go into trade, John, and find yourself possessed of a lot of old stock that you want to get rid of, the thing to do is to mark up the price instead of marking it down." "How so!" said I.

"When I was in business," he replied, "I remember one time we had a lot of fancy shirt fronts—gaudy things, you know, moons and stars on them, and all that. They were in wretched taste, and we could not sell them. So after they had lain around for awhile, we marked the price up one-half and stuck them in the window as the very latest Paris importation. If they had been cheap, nobody would have had them. But the average buyer judges almost wholly of value by price. So, when we put the price up, everybody thought they must be something extra, and we sold the whole lot in three days. There's tricks in all trades, John."—Buffalo Express.



Capt. Mitchell, L.F.
F. Boxall, R.S.
Syd. Smith, P.

H. A. Hillyard, C.F.
F. Macfarlane, R.P.
J. Netherley, C.

W. H. Hillyard, 3rd B.

F. Somers, 1st B.
D. Clark, 2nd B. and C.

JOHN MACDONALD & Co.'s B.B.C.

Champions Commercial League, 1887

1897 SPRING 1897 SPRING 1897

For General Trade . .

Our stock of Canadian and Foreign Manufactures will meet every requirement. Exceptionally Good Ranges in

Blouses and Shirt Waists.
Blouse Silks, Lawns and Linens.
Lace and Silk Neckwear.
Silk Fancy Dress Goods.
Gloves, Hosiery.
Smallwares.

For Millinery Trade . .

Our
Large
Collection
Of....

Sailor Hats, Trimmed and Untrimmed.
Dress Hats, English and American.
Infants' Millinery.
Flowers and Feathers.
Millinery Ornaments.
Millinery Trimmings.
Plain and Fancy Ribbons.
Silks, Chiffons, Gauzes.



Our range of Sailor and Dress Hats is conceded to comprise more novelties, and to be more fully up to date, than any on the road.

....OUR TRAVELLERS ARE NOW SHOWING SAMPLES OF ALL LINES....

SMITH BROTHERS, HALIFAX, N.S.

Belts and Buckles

EVERYTHING

Depends on your getting the Correct Patterns

WE

Show only the

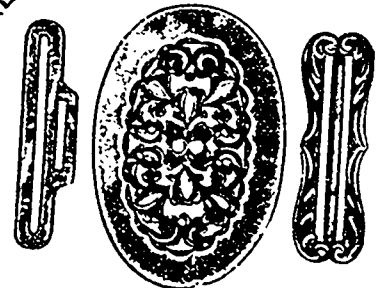
Latest American Styles

RETURNED
2/2/97



TO RETAIL 15 Cts.

RETURNED



TO RETAIL 15 Cts.

75 Styles

BUCKLES

To retail 10c. to 50c.

Special Lines for Trade Leaders

RETURNED
2/2/97



TO RETAIL 10 Cts.

75 Styles

BELTS

To retail 15c. to \$1.00

Special Lines for Trade Leaders

Remember the Address

As our travellers will not see you again before you require these goods.

Boulter & Stewart

30 Wellington St. East, TORONTO

WRAPPERS

WRAPPERS



To Retail

\$1.00

To Retail

\$1.25 & \$1.50

**NOBBY, STYLISH,
PERFECT FITTING**

**FULL SKIRTS
LATEST CUT**

...40 STYLES ALL AMERICAN MADE...

Made in Light and Dark
Prints, Lawns, Etc.

**ALL THE LATEST DESIGNS.
PERFECT FITTING.**

TO RETAIL from \$1 to \$4.

MADE IN SIZES 32 TO 42.

Complete Line Shown
at our Waterrooms...

Terms 2% 10 days



TO RETAIL \$1.25.



TO RETAIL \$1.50.

Boulter & Stewart

30 WELLINGTON STREET EAST

TORONTO.

CHEAP MONEY IN FRANCE.

Illustrated American.

I HAVE been asked to tell the story of cheap money in France. The reason is its curious similarity to the promises made by Mr. Bryan. For "France" read "America," and this tale seems to belong to 1896 rather than 1790-1796.

In 1789 times were terrible in France. There was both an enormous public debt and deficit. There was no credit. Capital had retired and was hoarded. Business stood still.

Men began to mutter that cheaper money was needed.

The trouble, they claimed, was a too small circulating medium. "Give us more money. Give us good, sound paper money." Nearly all the leading revolutionists said this. Even Mirabeau supported it.

If ever there was a good plan for cheap money they had it. It was as follows:

France had just confiscated the entire estates of the church. This wealth, accumulated for 1,300 years, was 4,000,000,000 francs, one-third the wealth of the nation. It yielded a yearly income of 200,000,000 francs.

The statesmen wished to sell all this real estate to the people, both in order to attach the people to the revolution, and to get money for the state.

So they proposed to issue mortgage notes, called assignats, of 400,000,000 francs against this land, bearing interest of three per cent.

Could any paper money be better? The value of the land ten times greater than the assignats, and the interest certain to retire them soon.

True, wise men opposed it. Necker, the greatest financier of that century and a true patriot, nearly lost his life by showing its folly.

But oratory was all in its favor. The favorite argument was the patriotic sentiment, "France can afford to stand alone and teach all Europe a lesson."

The bold revolutionary leaders who had upset absolutism were like blacksmiths at watch-mending when they tried their heads at finance.

The 400,000,000 assignats were, however, but a beginning. There had been many warnings that they would only open the way for a deluge of paper money. So a law had been passed limiting the issue.

But in a few months things were as bad as ever, and 800,000,000 more were issued in 1790.

The legal limit had been reached. But more "circulating medium" was still called for. Prices were high, yet wages were low. More money would help. So the limit law was evaded, and in 1791 600,000,000 more were issued.

The nation was now inebriated with its cheap money. With each new issue there were good times for a few weeks; then came harder times and the call for more assignats. It was like a drunkard after each drink. The faster the new issues came, the shorter was the good feeling.

Now bad signs appeared.

1. Assignats dropped to per cent. Statesmen tried to amend this by an address to the people showing how wrong this was.

2. Specie began to disappear. This was charged to British influence and to the greed of goldbug bankers. It was urged that a few might be hung for an example. The real reason gold disappeared was that assignats could be used and gold was more valuable.

3. Prosperity stopped altogether. At first manufacturers had been stimulated, then the markets were suddenly glutted, then

factories shut down. The nerve of production was cut. The statesmen put up tariffs. But the collapse went on.

4. Uncertainty as to the future value of the assignat checked all investment and excited stock gambling. Business dwindled to living from hand to mouth. Everybody was speculating. Louis Blanc said: "Commerce was dead; gambling took its place." Money went to the cities; the farmers no longer saw money.

5. A vast debtor class arose. It was to their interest to have the currency depreciate still more so they could pay their debts easier. They clamored for "more money."

In December, 1791, 300,000,000 more assignats were issued, making thus far 2,100,000,000.

Now, a new kind of financial theory was heard. "Depreciated currency," said the blatherskite orators, "is a blessing." It keeps France from buying foreign articles. It keeps all our interests at home. Give us more money."

So in April, 1792, 300,000,000 more were issued.

The security had improved, for the estates of the emigrant nobility were confiscated by the nation.

Yet the assignats went lower still, down to thirty below par. Finally, payment was suspended to public creditors for all amounts over 10,000 francs.

This was the first step of repudiation.

Then capital indeed locked itself up. All that saved multitudes of men from starving was being drafted into the army to be shot.

More "circulating medium" was evidently needed, and in July, 1792, 300,000,000 more assignats were issued.

Prices were now enormous, but wages did not rise at all.

In 1793 the mob began to plunder shops. After 200 Paris stores had been gutted they bought off the mob with 7,000,000 francs. But the market women, who could not pay the exorbitant price for soap, agreed that a "law should be framed to make paper money as good as gold."

Such laws were passed, regulating prices, but the only result was that merchants would not sell and farmers would not bring in their produce.

More starved than were killed by the enemy in the war.

It seemed necessary to have more of the "people's money," and new issues were made, until, in 1796, over forty-five billions of the wretched things had been issued.

Meantime the gold louis d'or remained just the same. It bought just as much in 1796 as in 1790. But on Sept. 1, 1795, this 25-franc gold piece was worth 920 francs of the "people's money," Dec. 1 it was worth 3,050 francs, and Feb. 1, 1796, it was worth 7,200.

To check this depreciation it was made a crime punishable by twenty years in chains to give more than the face value for gold.

Then the gold was hid.

Meantime, who suffered? Not the rich nor the shrewd. There were plenty of methods by which they commanded money and spent it in prodigality.

The sufferers were the laboring people.

Before 1796 the paper money was nearly all in their hands. The rich had unloaded. When the crash of repudiation came, and in July, 1796, the Government had to admit that its paper was all worthless, this worthless money was held almost entirely by those of the smallest means.

On the laboring man and woman came the crushing weight of the final loss.

The lesson is plain. Natural law does not go out of its way for orators. "Cheap money" always leads to cheaper money. More and more depreciation follows. When the crash comes the poor are ground to the earth.

MONTGOMERY P. ROBERTS.

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.

... BELDING'S ...

Stamped Linens

To the Trade:


In putting a line of stamped linens on the market our only aim has been to furnish a suitable and artistic foundation for embroidery. To that end we have each design drawn especially for us by the very best artists. As soon as any pattern has been copied and becomes common it is immediately dropped and its place supplied with a fresh pattern. The line contains many choice designs in centre pieces, photo frames, doyleys, coseys, bibs, tray covers and pin cushions, all numbered, and may be ordered in assorted dozens. Every piece of stamped linen put on the market by Belding, Paul & Co. (Ltd.), has a printed slip pasted on it, giving instructions how to work, number of skeins required and colors to be used. The quality of the linen is a fine grade, round thread. This new idea of stamped linens with tag attached, giving full instructions how to work, is very popular, and they are having a ready sale in the Dominion.

LADIES—For best results, use Belding's Wash Embroidery Silks for all kinds art needle-work.

BELGIAN

SEWING COTTON.

"Cat"



Brand

Grand Prize: Paris and Antwerp

BEST AND CHEAPEST

Strong, Even and Elastic

Sole Agent for Canada:

Jno. A. Robertson

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

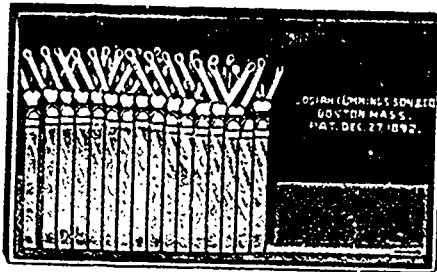
Board of Trade Building,
... MONTREAL

Sample Trunks and Sample Cases

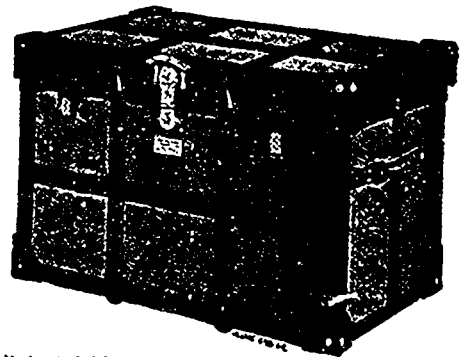
BEST MAKE IN AMERICA

- Steel Trunks
- Raw Hide Trunks
- Raw Hide Bound Fibre Trunks
- Hub Fibre Trunks
- Raw Hide Bound Canvas Trunks
- Hub Fibre Canvas Trunks
- Steel Bound Canvas Trunks

In all grades
For all kinds of business.



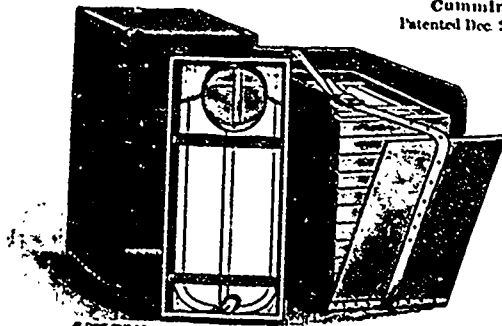
Cummings' Pat. Suspensor Trays.
Patented Dec. 22, 1892. Patented in Canada.



Patented Light Steel Dry Goods and Notion Trunk
Sole Manufacturers of

"Hub Fibre" Trunks and Sample Cases

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



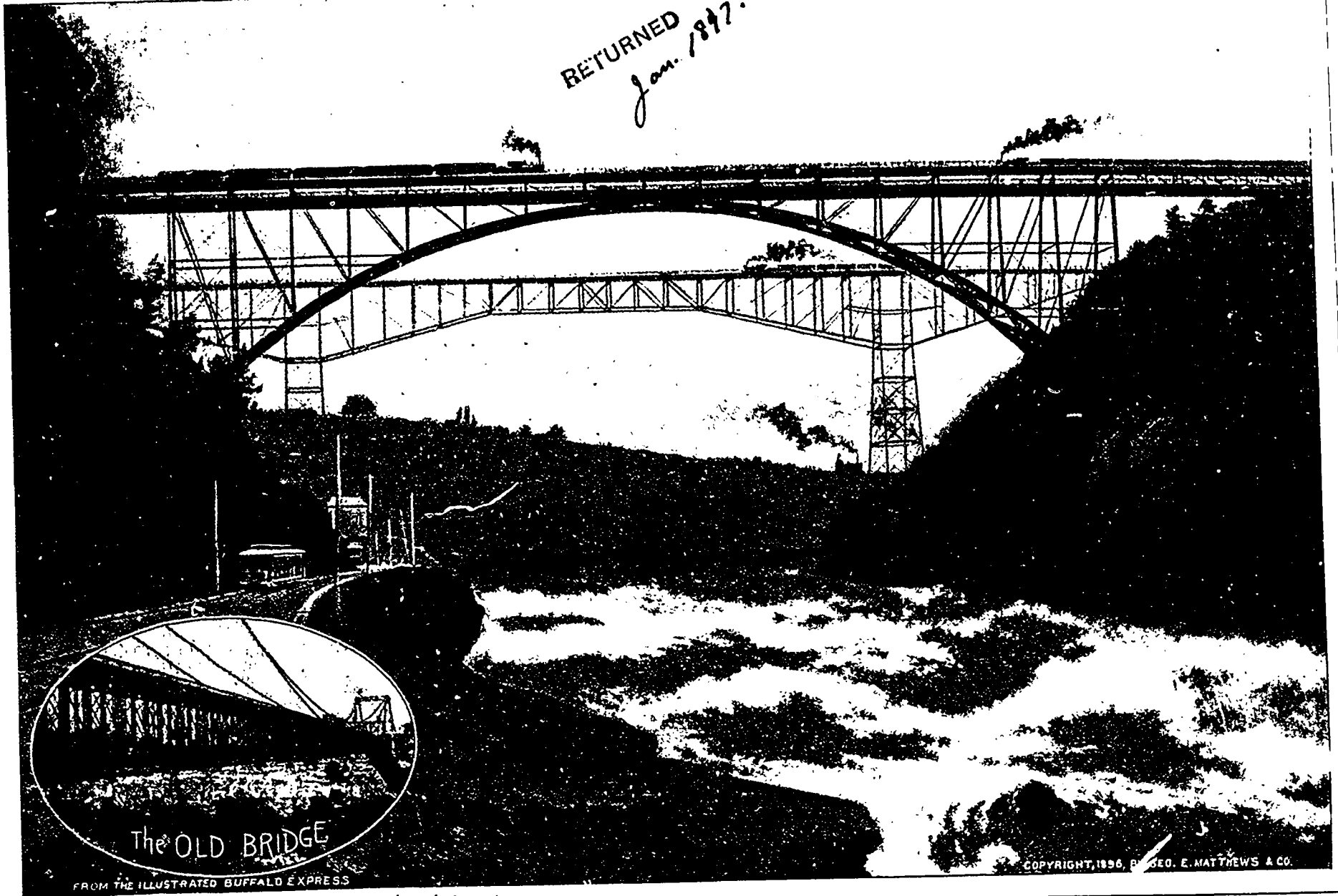
Bosom Shirt Box and Trays.

JOSIAH CUMMINGS, SON & CO.

63, 65, 67, 69 Kingston Street

BOSTON.

RETURNED
Jan. 1897.



Doran Bros. Company
NIAGARA FALLS, N.Y., U.S.A.

Niagara Neckwear Company Ltd.
NIAGARA FALLS, CANADA

Dominion Suspender Company
NIAGARA FALLS, CANADA

Leading Manufacturers whose factories are situated at both ends of this great new International Bridge.

OFFICES:
NEW YORK, 27 Thames Street
MINNEAPOLIS, Minn., 608 Boston Block
SAN FRANCISCO, 14 Kearny Street
DETROIT, S. W. Cor. Farmer & Gratiot Ave.

SYDNEY, N.S.W., Wynyard Building
KINGSTON, Jamaica, 19 Church Street
ELIZABETHPORT, S.A., W. T. Stevens
LONDON, E. C., 48 Redcross Street
BOMBAY, India, 32 Hornby Road

MONTREAL, 26-28 St. Sulpice Street
TORONTO, Manchester Building
WINNIPEG, T. Whitehead

THIS great bridge, as illustrated in this journal, is now in course of erection to span the foaming gorge of the Niagara River below the Falls. It will replace the old railway suspension bridge, the second bridge ever thrown across that famous chasm—the ruined suspension bridge at Lewiston being the first—and there will be no interruption to traffic while the change is being made. The present bridge is said to have been the first engineering feat of the kind in America, and was built to facilitate travel and the quick transportation of freight between the East and the developing West. It was in April, 1846, that the Railway Suspension Bridge Company received its American charter, and June of the same year when the Canadian charter was granted.

Seven years were consumed in the construction of the bridge, the first train passing over the structure on March 8, 1855. The original bridge had wooden trusses suspended on stone towers. In 1880 the suspended structure was changed to steel, and in 1886 the stone towers were replaced by towers of steel, both changes being made without any cessation of train traffic. The present bridge has a span of 821 feet from centre to centre of the towers and is suspended on four wire cables $10\frac{1}{4}$ inches in diameter, which carry a single-track railway above and a commodious carriageway on the lower deck.

The picture conveys a good impression of the general appearance of the new bridge. The new arch will have a span of 550 feet between the end piers, and a trussed span at each end 115 feet long will connect the arch with the bluff. The total length of the bridge with its approaches will be over 1,100 feet, and the centre of the arch will be 226 feet above the water. The steel ribs or main arches will be four feet deep and three feet wide, and they will be shipped in 25-ton sections from the Pennsylvania Bridge Company's shops at Steelton, Pa., where the entire bridge will be fashioned.

The structural work will be done by the cantilever method, and no superstructure will be necessary. Small wire cables will be run over the present towers, on which trolleys will convey men and material out over the gorge.

The bridge will have two decks, or floors. On the upper floor there will be two railway tracks and on the lower floor there will be a wide central carriageway, a double trolley track and sidewalks on each side. The width on top is 30 feet. The lower floor is 57 feet wide, affording generous room for the various purposes to which it will be put. Six million pounds of steel will be used in the construction of this bridge and the load it is designed to carry is enormous. The arch will support on each upper track at the same time two locomotives of the heaviest kind, followed by trains weighing 3,500 pounds to the square foot of bridge, and in addition a load of 3,000 per square foot on the lower floor. A feature of the upper floor will be sidewalks built outside of each track and between the tracks to facilitate the examination of trains by the Customs inspectors.

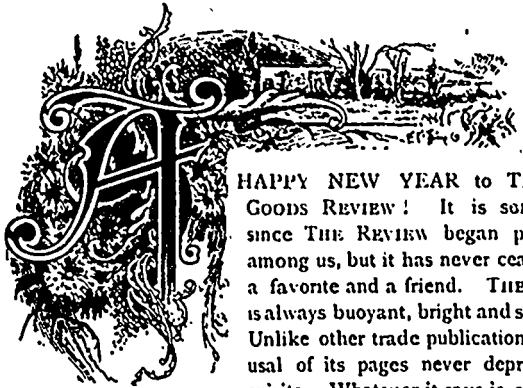
Work on the piers is well advanced. On that side of the river the bed plates of the arch will rest on masonry built on the limestone rock, but on the Canadian side it was found necessary to build a foundation of concrete, on which the masonry rests. These abutments are built about half way up the slope on each side. The stone for the abutment on the American side was brought from Jefferson County, and that for the Canadian abutment from the Queenston quarries. The bridge end of the shore span will be hinged to the arch and the shore end will rest on expansion rollers on heavy masonry abutments. The new bridge will occupy the exact site of the present structure and the work of substituting one for the other without any stoppage of traffic is considered to be one of the marvelous engineering feats of the century. In erecting the new bridge, the ends will be built out as cantilevers, and in order that traffic shall not be interrupted while the work is in progress, the upper floor beams of the arch will be left out until the rest of the bridge is complete. When the arch is so nearly finished that it will bear the weight of the present span, the latter will be pushed to one side and one track will be laid on the upper deck. As soon as that is done and the trains are switched on to the new track, the old bridge will be taken apart and removed.

The bridge will cost in the neighborhood of \$500,000, and must be completed within a year from the signing of the contract in May last.

This engraving is the first and only one in existence, and was produced by The Buffalo, N.Y. Express at considerable expense from the original plans, and kindly loaned by them to the Dominion Suspender Company, whose Canadian factory is situated to the right and United States factory to the left, and only four minutes walk from one factory to the other across the bridge.

THE HIGHER EDUCATION.

From a Contributor and Reader.



A HAPPY NEW YEAR TO THE DRY GOODS REVIEW! It is some years since THE REVIEW began public life among us, but it has never ceased to be a favorite and a friend. THE REVIEW is always buoyant, bright and sparkling. Unlike other trade publications, a perusal of its pages never depresses the spirits. Whatever it says is said without the slightest tinge of despondency or pessimism. Its periods come tripping from the pen in an easy, airy, happy flow, and with a ring of hilarity and hopefulness that is perfectly refreshing in dull times. It is its prerogative at appropriate intervals to chronicle in a consecutive and sketchy way the many happy hits that have been made during the season, and, inferentially, the solid gains that have found their way into the pockets of the trade. In its hospitable columns, liberal space is accorded to each merchant to secure for his goods a publicity equal to their merits, and to demonstrate to his country clients his sleepless solicitude for their interests. Due notice is given of the preparations of each season, and becoming stress is laid on the enterprise and skill which have been able to get so many rich and various items together.

The most elegant productions of the looms of Europe are exposed in view to the imagination of the country merchant, who will be able when "our traveler calls" to select whatever is most chic and current without money and without price. That is, without the cost, and nausea, and serious loss of time from a trip across the Atlantic. All this is set forth in the pages of THE REVIEW in a bright, cheery, catchingly descriptive fashion. THE REVIEW, unlike other recording angels, never chills the blood with statistics of disaster, or the doom of men. How depressing to read in some cold accurate trade journal that poor "A" who for 30 years had paid his way, is asking for an extension; that blundering "B" has gone to bankruptcy and the bad; that "C," clean in purpose and clear in head, has come through stress of weather to collapse, and that "D," is damned (commercially) and has disappeared among the dead men! What doleful memories do such recitals awaken! They conjure up anew that dismal array of merchant princes in the archives of Dun, who like bright meteors have shot across a starry night and lost themselves in darkness, or that host of minor lights whose candlestick being removed from its place, have likewise gone out in sharp and irremedial eclipse.

Such details, together with the daily and unrecorded facts of experience, make the thoughtful mind weary and sad.

From such dirges over the graves of wrecked men one turns with a sense of relief to the pages of THE REVIEW. Here are no ill-starred and depressing histories, but light and life and activity everywhere—inimitable REVIEW!

What time the weeks put on the moon thy certain voice we hear,
Thou hast no sorrow in thy song, no fate-blight in thy year.

It is beautiful! How exhilarating is the sight of the living! Along the whole line of THE REVIEW are men alive and full of hope and energy and uncertainty of the evil days, which may they never come to them.

Apart from its great purpose as an advertising medium, an important function of THE REVIEW is that of educator of the trade. It fulfils this mission to wholesale and retail alike. If THE REVIEW

had existed twenty years ago there is little reason to doubt that the mutual relations of the home trade would be on a much happier footing to-day than they are. One of the offices of THE REVIEW is to stir up, and stirring up is a good and wholesome thing. Twenty years ago this excellent process of stirring up might have made such an impression upon the inertia of a rich and non-possimus wholesale as to drive it to expedients of future self preservation.

If in those days half the forethought, resources and adaptability now in the wholesale had been in existence, there is little doubt that the result would have been very different. At that juncture, or turning-point of the trade, good retailers who had to keep their business up to the requirements of the times were reluctantly compelled to break with local connections of long and valued standing and go to Europe to seek the assortments which the home houses had not the ability to furnish or the will to grant, under their own control, facilities to others to furnish. The retail men who first started importing entered on the experiment with much misgiving. They were followed soon by others, who took it up with a light heart. Others still followed, who not only became light-hearted, but reckless as well. In those days misfortune overtook not a few who dabbled in forms of trade of which they had no experience. The free, open discussion, the stirring emulation, the bracing and well-directed rivalries now in play, would have enabled the wholesale of that time to hold without much extra effort what it made a gift of to foreign merchants and commissionaires. That is, however, past, so let us hope in the new phase of trade that some measure of restitution may yet be found. When it is found, THE REVIEW will have its own share in bringing it about.

THE REVIEW is distinctly an educating medium, and though it does not lay down any finely spun and abstract theories, the scope it gives to each man to tell in his own tongue the marvelous things of business, is of an essentially educating process. This new education, in a ready and popular form, has brought industrial Europe to the Canadian retailer without expense or risk, or loss of time. The cramped ideas and meagre assortments of olden times would find no favor now. Instead of six or seven immemorial shades on a rusty card the country merchant can now see in his own store the full and latest ranges of Hannert and Ripley. In place of a few surreptitious copies from previous seasons, twisted into parodies of novelty, large collections of the richest, most varied and most beautiful goods are accessible to the inspection of the smallest country trader. Quite likely, such a man may want but little of some of the things shown to him, but it is good for him to see them. It is in the order of his education. It will prepare him for the future, help to keep his tastes young, and, above all, teach him reliance on the judgment of those whom locality and common interest have made his natural guides.

One of the best effects of this tulle and more general trade knowledge is that it gives the country merchant a chance, and may ultimately help to discourage that tendency to centralization which so universally robs the country for the benefit of the town, and has opened up a problem of peril and uncertainty very disquieting to thoughtful minds. The most beneficent effect of the "higher education" to the country merchant is that his neighbor going to Europe can secure few advantages that are not open to himself. The neighbor may buy his stuff 5 per cent. cheaper, but his expense to the market, his temptations to justify that expense by purchasing beyond his power, the loss to his business from absence, and the waste incidental to importing on a small scale, will take more than the 5 per cent. out of him before he is done. To be sure, at one time it communicated caste to a man to go to Europe, but the practice is now too common to have any such effect. The former monopoly to the importing man is gone and all his previous advantages neutralized. The man now that does not go to Europe

has Europe brought to him, and each will have his own opinion of the relative cost of the process. Twenty years ago direct importing was in the hands of a few persons. Then it gave indubitable eclat. That was in the days of the sleepy old fossiliferous wholesale. The new wholesale is a different affair. It is an article up to date, has much enterprise, versatility and power of adaptation. It appreciates the changes and the needs of the times and shows an aptitude to cater for something outside of a trade to the antediluvians. The new wholesale is a spruce thing, spick and span and ready for emergencies. Some firms of the new school have taken such direct aim as to make it dangerous for the largest retail men in the country to buy their goods outside of the country. This is a great thing to have done. If this type of wholesale men had been in existence twenty years ago, does it need anyone beyond a schoolboy to be able to tell the result? What recovery of lost ground is made is largely due to the new trade ideas reflected in THE REVIEW. Like all other literature, that of THE REVIEW has a leveling and equalizing tendency. Whatever convention may make the intellect of man, it is, in its natural state, essentially democratic. It is jealous of privilege and monopoly. It is no respecter of persons.

It treats town and country alike, and this democratic bent is to make, in the degree, that possible in the country which is possible in the town. Under the old regime a grand dame had to take a railway ride of fifty miles to buy herself a gown or bonnet. This is no longer necessary. She can now get what she wants at home, and even to better and safer advantage, for if she is a person of exclusive pretensions and has a horror of being imitated, she is safer in her own town than in the big city store with its bewildering variety, long lengths and dangerous accessibility to any local upstart who might presume to follow her in the wake of fashion.

During the last few years, the higher education of the trade has made marvellous strides, and I know not of any factor that has contributed to this end more than THE DRY GOODS REVIEW.

Montreal, Dec. 31, 1896.

J. MCG.

CANADIAN SHIRTS AND COATS.

A FEW years ago the market in Canada for shirts and white duck pants was entirely in the hands of foreign manufacturers. In fact, even yet some of the lines sold here are not of home make. For some time the Canadian manufacturers have been pushing their goods and have met with considerable success.

Mr. R. C. Wilkins reports that for the spring trade he has booked some large orders in white duck coats and pants with some of the largest dealers here, who formerly purchased in the English, German, or American markets. He is naturally much pleased with his success against the European manufacturers, and says the quality of his goods will do the rest.

The white coats used by bartenders, barbers, butchers and waiters continue to sell well, so Mr. Wilkins says, and the sales are larger. He reports also that he has booked more orders for summer coats and vests than ever before at this season. In negligé shirts in all the newest fabrics and designs, from both British and American mills, a big trade is anticipated, and the manufacture of these lines is being pushed with vigor.

A class of goods that ought to find a good sale in Canada is the line of waterproof jackets, for hunting and fishing, made by R. C. Wilkins. Everyone who has spent a holiday in Canada's woods knows how indispensable such a coat is.

Mechanics and working men are in constant need of overalls and cottonade pants. To meet this demand Mr. Wilkins has been making some good lines, suited in price to the workman's pocket. Write for prices and see for yourself.

WHAT NOT TO DO IN '97.

EMPLY a clerk who "knows it all," and is willing that other people should share his knowledge. Silence never was golden, you know.

Keep a collection of loafers around the store. They draw trade.

Don't advertise. The cares and troubles of an increasing business are trying.

Never have less than thirteen small boys on the counter. You need them in your business.

There is nothing so attractive in a store as a bombastic politician with a short clay pipe.

Discuss your neighbor's business around the store. He'll be glad to know you're taking an interest in him.

Apart from a balloon ascension I know nothing so elevating as the average conversation in a country store.

Treat a drummer as if he belonged to the lower order of things. They like it, and will say a good word to your wholesaler.

Talk a great deal without saying much. The more you talk, the less your customers understand. The less they understand, the more they buy.

When advertising, be sure and tell the people that you keep the best goods in town at the lowest prices. Of course they knew it before, but they will bear reminding.

Employ a clerk with not less than thirty-four pounds of gall to the square inch. Also see that he has a well-stocked slang vocabulary, and uses it. Ladies will appreciate your efforts.

When a stranger enters your store be sure and ask him who he is; where he came from; where he lived before he moved there; if he can read English at sight; if he'd like to be a missionary; if he ever had the mumps, and if so, how many; if his parents fell in love at first sight, or if they arrived at the blissful state by the instalment plan; if his children resemble him; and if he knows any politicians, and if so, how much do they owe him? All these leave pleasant memories of your store in the stranger's mind.

Wealth brings friends, the gout and extensive abdominal possession; old age brings a lot of second-hand experience, a ten per cent mortgage, and a musty collection of old-time memories; while a store managed on these lines brings a "tired feeling" on the part of the customer.—Jud Parsons.

"MAN WANTS BUT LITTLE, BUT WANTS IT GOOD."

John Macdonald & Co.'s stock of men's black cashmere half-hose surpasses in value any previous showing. Great variety in bicycle hose and sweaters. Two special lines in men's braces, mohair and silk ends, wire buckles, at popular prices. Men's umbrellas, from the lowest to the best kid-covered goods.

SUMMER CLOTHING.

H. J. Caulfeild & Co. control a number of novelties in summer clothing from foreign manufacturers, notably the latest things in fancy linen and crash coatings, with vests to match. Also a line suitable for bicycle suits, which, besides being nobby, will be very cool and comfortable on a hot day.

SILKS.

All live merchants who are doing a fine dress trade should see the range of "Cameleon" Balernos and fancy silk figures shown by Brophy, Cains & Co.

CANADIAN BRAOS IN ENGLAND.

The Dominion Suspender Co. have just received a large order for suspenders from one of the principal houses in London, England.

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, Linettes, 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.

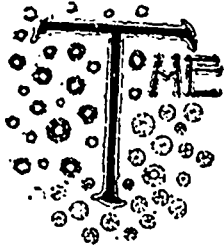
N.B.--We would draw special attention to the Blacks, which are absolutely fast in all the better lines.

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.

THE SALE OF RUGS AND SQUARES.



USE of rugs and squares nowadays adds another line to the many which a retail man has to stock up, at least in part. The handling of these articles is by no means easy. In the case of the smaller rugs, there is always a certain demand. The small Axminster and Oriental rugs are salable all the time, though the demand fluctuates. The fashions in size

and color may change slightly, but still not enough to have them lie dead in the store. These rugs may be stocked with advantage, and a respectable profit made by the retailer.

In the case of the larger rugs and squares, the greatest of care must be taken. Even then, loss may be the result of a season's trade. There are so many things which affect their sale. Made up as they are, they will fit only certain sized rooms. Besides, having a square on the floor necessitates more furnishing of some other kind in the room. This tends to lessen the demand. They are less profitable to a dealer than furnishing the same room with carpet. More carpet is necessary. A square of 16 yards covers a room which would require 23 yards of carpet, consequently the profit is less in the case of the squares.

Nor is the market in Canada large enough to make this a department in which much stock can be carried with safety. The wholesale men do not wish to carry any quantity. The live retail man has also some hesitation in buying. The number of men who can afford such things is not large enough to make it a chief department.

A method which many merchants follow is to make up their own squares. This pays better than the other way. In the course of the season's trade there are remnants both of body and border which make a fine square. This affords a good way of disposing of the remnants, and, at the same time, saves a great part of the expense of stocking with the ready-made article.

THE NEW MANDLEBERG CATALOGUE.

MANDLEBERG waterproofs have always had a name here in Canada. The last few years, however, have very much increased their popularity. Holding the market for such a long period shows that the goods must be of the highest merit. A talk with Mr. Howard, the Canadian agent, elicited some facts which explain the continued popularity of these waterproofs.

A good point, when faithfully carried out as in this case, is to guarantee the goods. Two often now-a-days this is a mere word. An article the manufacturer is willing to guarantee is the one the merchant and consumer want. The Mandleberg waterproofs are guaranteed absolutely waterproof. Moreover, the guarantee applies to all climates.

As regards the make, no effort is spared to have the garments cut always in true balance. This ensures a good fit in every case. To prevent the opening of the seams so common in rubber goods, the seams are all sewn, as in an ordinary garment.

The sale of the ladies' cloaks is increased by a fancy lining. The old fashioned way of leaving the rubber exposed did not add to the beauty. They are made now with a lining in which silk threads of various shades occur at small intervals. The effect thus produced, unless inspected at close quarters, is much the same as if the whole garment were silk lined. This much increased the selling chances, as in a ladies' cloak appearance is of so much importance.

In order to supply the wants of the trade, a factory was started

in Montreal some three years ago. Previous to this, the goods were all imported from their factory in the United States. Besides being able to give better satisfaction, the company can offer their garments at lower rates, as the duty is saved.

Mr. Howard says they always held themselves free to send catalogues to the trade. If you handle this class of goods send for a catalogue and see the Mandleberg styles and prices. Even if you have no immediate intention of buying, you ought to keep posted on all the lines you handle.

PAST, PRESENT AND FUTURE.

IN 1849, over forty-seven years ago, the firm of John Macdonald & Co. made its debut in the city of Toronto. Neither the city nor the firm were at that time of the same dimensions as they are to-day. There is no city or wholesale dry goods firm in the Dominion that has made the same progress. Toronto is now a great distributing centre for all kinds of merchandise, and John Macdonald & Co. one of the principal distributors of general dry goods, men's furnishings, haberdashery, carpets and woollens, from ocean to ocean. Our purpose at present is not to write a history of the progress of either Toronto or the firm of John Macdonald & Co., but just a few interesting facts about the latter. This firm is one of the oldest wholesale firms in Canada, doing business on the largest scale and having the best facilities for doing it. Their magnificent warehouses facing on Wellington and Front streets east are an ornament to the city and a monument to the firm's enterprise. Although one of the oldest firms, it is second to none in business life, full of vigor, energy, and progressiveness, ever reaching forward to greater things by securing for themselves and their customers better service, values and promptness in delivery. Having the capital and capacity to buy in large quantities, manufacturers are ever offering them special inducements to clear lines and to become sole agents in Canada for their products. They have in course of preparation a catalogue, giving a detailed list of numbers and prices of their stock for spring season 1897. The business they are doing in their letter order departments is surpassing their most sanguine expectation. They inform us that for this season they have made greater preparation for doing a larger business than ever before. In a word, the great success of John Macdonald & Co. must be attributed to strict integrity in all their transactions and thorough business principles.

The past of the firm is enviable, the present prosperous, and the future bright.

A PRETTY WALL CALENDAR.

All calendar and no art is too often the kind people get out now-a-days, but the C. Turnbull Co., of Galt., Ltd., lamb's wool underclothing, have avoided this error in their calendar for 1897. It is a large panel picture of "Harvest Home" with a background of flowers, printed in bright colors. The calendar and the name of the manufacturers are not too obtrusive, and the whole thing makes a tasteful adornment for the wall. The company will send one to you if you drop a postcard to Galt.

POISONED KID GLOVES.

Gloves are not very deadly-looking weapons — I mean kid gloves. Yet they have been the means, in the hands of the enemies of mankind of causing death to their political enemies. The use of poisoned gloves as a means of assassination is not a new invention by any means, having been used by the Nihilists for many years. It was lately brought into some prominence in Europe by the murder of Count Tcheremetieff. He was killed by wearing a pair of gloves which he had hastily snatched up on his way to meet the late Emperor of Russia. While the Czar was in Paris last year he was cautioned against wearing gloves if it were possible to avoid it.

WE ARE SHOWING NOW

Fancy Silks for Spring Delivery

To retail at 25c., 35c., 40c., 50c., 60c., 75c. and \$1.00.

WINDSOR TIES

DANTSU RUGS

To retail at 15c., 20c. and 25c.

In all sizes.

K. ISHIKAWA & CO.

Main Office:
YOKOHAMA, JAPAN

24 Wellington St. TORONTO, ONT.
West



A Poor Year

HOW LOSSES MAY...
BE TURNED TO PROFIT.



THE balance sheet for the year has proven disappointing. Where are the losses? A large turn-over has taken place—sales show an increase. Bad debts have been few. But look at the quantities of out-of-date stock on your shelves. Your money is locked up in unsalable stock, goods off color, wrong shades, unfashionable designs.

All these difficulties can be overcome in these dyeing works. We are making money for hundreds of merchants in all parts of the country, who do not allow unsalable stocks to accumulate. Quickly as they discover a mistake has been made the goods are despatched to us, with instructions to transform them into salable stock—and we do it. The most modern dyeing plant in Canada is here, and only skilled workmen employed. No chances taken. Write us.



R. PARKER & CO.,

PHONES:

3037 - 3640 - 2143 - 1004

Head Office and Works:

787-791 Yonge Street, TORONTO.

A FIRM WITH A HISTORY WORTH HAVING.

THE firm of S. Greenshields, Son & Co. have largely increased their premises this season, having added the warehouse next door to the large building they already occupied. The extra space was very much wanted, and gives roomy and bright offices for the large staff employed in keeping the books of the firm, as well as enlarging the entrance floor. The change also provides suitable accommodation for the extensive novelty and notion department recently introduced, and greater space for the dress goods and print rooms, and the smallware, woolen and carpet departments.

This firm, one of the oldest in the country, was founded about 1834 by Mr. Samuel Greenshields and his son, John Greenshields. W. G. Greenshields and D. J. Greenshields, also sons of the founder, were afterwards partners. In 1876, Mr. D. J. Greenshields admitted his nephew, Mr. E. B. Greenshields, and Mr. John L. Cains into partnership, and they took possession of the building on Victoria square which is still occupied by the firm. Later, on the deaths of Mr. John L. Cains and Mr. D. J. Greenshields, the business was carried on by Mr. E. B. Greenshields and his brother, Mr. Samuel Greenshields, and, on the death of the latter in 1888, by Mr. E. B. Greenshields alone. In 1891 Mr. G. B. Fraser, Mr. E. C. B. Fetherstonhaugh and Mr. G. L. Cains were admitted into the firm, and the business has been conducted with increasing vigor. The partners are all men on the younger side of the half century, and they devote their time and energy to the ever-growing interests of the business of the firm.

Mr. E. B. Greenshields has just been elected president of the Montreal Wholesale Dry Goods Association for the coming year.

MINING SUPPLIES.

John Smith, of the Hamilton Powder Co., has returned from a visit to twenty of the gold mines in the Seine and Rainy Rivers and Lake of the Woods district. He also met many prospectors, mine owners and others, who all say they are likely to have very extensive development work there during the coming season.

They are all busy now preparing for the spring work. A great number of the locations are in the interior, and are reached in summer by canoes and portaging. Heavy loads cannot be taken in, and ordinary supplies only at very heavy cost. In winter, however, with the lakes and rivers frozen and covered with snow, roads are cut through the woods and supplies of all kinds are brought in at small cost. The entire season's supplies of flour, pork, groceries, dry goods, clothing, boots—in fact, everything to be found in a general store—are brought in during sleighing.

The bulk are bought from Port Arthur, Fort William and Rat Portage merchants, and from the traders at the stations along the line of the Canadian Pacific.

EMBROIDERIES.

John Macdonald & Co., by late shipments, have completed their entire range of embroideries, comprising all the latest novelties, such as the guipure, honiton, torchon, and valenciennes edges, also special jobs in cartoon lots.

A NEW FIRM FOR RENFREW.

A new firm will open in Renfrew this month, composed of John MacKay, now conducting a general store at Eauclair, and Allan MacKay, of MacKay & Matheson, Renfrew. A very fine three-storey building has been erected by Wm. MacKay, the father of the partners, in a good locality. It is on a corner with 24 feet of plate glass front, giving a north light. They will carry a stock of dry goods, groceries, men's furnishings, boots and shoes. Part of the second floor will be fitted up for carpets, lace curtains and drapery goods. W. R. Barnard, late of Carswell & MacKay, will

have charge of the dry goods department, and Allan MacKay the grocery, while John MacKay will be the financial manager. The first two spent a couple of weeks in Toronto and Montreal in December. As usual with all good firms, they are subscribers to this paper.

LINETTES ARE ALL RIGHT.

A LAWSUIT of considerable interest to the dry goods trade has just been decided in England. Mrs. Bennett, a lady living at Croyden, near London, bought from Grant Bros., dry goods merchants of that place, four and a half yards of green linette. Mrs. Bennett afterwards took ill with symptoms of blood-poisoning. It was supposed to be due to arsenic in the green linette, and Mr. Bennett took action for £50 damages against the merchants who sold his wife the stuff. When the case was tried the evidence of chemical experts settled the dispute. Dr. Thomas Stevenson, analyst to the Home Office, an eminent authority, stated that an ordinary person might have swallowed all the arsenic in the four and half yards of linette and suffered no discomfort. In fact, the quantity contained in eighty yards of the material might have been taken without danger. There is only one-thousandth part of a grain of arsenic in each square yard of linette. Bennett lost his case, therefore, and the manufacturers of the linette, Barlow & Jones, Ltd., have the satisfaction of knowing that the good name of their material is vindicated before the world.

HAVE YOU RECEIVED YOUR CALENDAR?

The calendars sent out this year by Chadwick are very taking. One of them is a good reproduction of the famous picture of the old weather-beaten soldier, a veteran of many a stubborn fight, playing horse with his master's little boy, who is riding on his back. The boy has the soldier's hat on his head and carries a whip in his tiny hand.

Another design shows the energetic advertiser at a summer resort. On the beach are a number of people taking a quiet nap. Each is shaded from the sun by an umbrella. Sailing slowly out of port is a small vessel with "Chadwick's Sewing Cotton" on the sail. A painter comes on the scene. The next view shows the painter disappearing in the distance with a satisfied smile. He has left these words painted on the row of umbrellas, "is the best." This completes the motto begun on the sail.

Drop a line for one to hang in your store.

BLACK GOODS.

Brophy, Cains & Co. say: "We have the handsomest that thought, care, hands and machinery can put together."

POPULAR SWEATERS.

A numerous range of sweaters is being shown to the trade by H. J. Caulfield & Co., including their popular lines to retail at 25c., 50c., 75c. and \$1, and up to \$3.

ALL DENY IT.

The cabled report that a great thread monopoly was to be set up in Britain by the union of the mills of Messrs. Finlayson, Bousfield & Co., Renfrewshire, and W. & J. Knox, Ayrshire, makers of linen threads, with the great cotton thread concern of J. & P. Coats, Ltd., is denied by all the persons concerned.

AGENTS IN CANADA.

The Manhattan Novelty Co., of New York, have appointed agents in this country. Baker & Brown, Montreal, are now sole agents for Canada. The Manhattan Co. handle all sorts of novelties, one of the chief being "Hold-Fast" belts and buckles.

WE wish our Canadian Clients a very Prosperous New Year, and to this end we shall give them our best consideration in '97, as in the past Fifty Years. * *



STEWART & McDONALD

Glasgow

MONTREAL OFFICE - 206 MCGILL STREET

LISTER'S

Stock carried by all the leading Wholesale Dry Goods and Millinery Houses in the Dominion. * * * *

VELVETS

SELVEDGES STAMPED
"LISTER & CO., LTD., MANNINGHAM,"
EVERY YARD

ASK THE TRAVELLERS
FOR THEM

LOOK OF JUDGMENT IN TRADE.



WAS leaning against the desk, watching two members of the house staff classifying samples and prices, and, becoming weary of the delay in fixing the value and class of one line, remarked: "Oh, just toss up a coin and decide according to heads or tails."

MARKING VALUES.

The experienced man in the trade looked up and said reflectively: "Well, one would think some people did that, the way they sell goods. It's astonishing the lack of judgment in trade. Take the matter of marking goods; you must make your profits on the lines that sell, and that's where judgment comes in. The intrinsic value of a line is not the best index of what it's selling price should be: you must hit upon the lines that will capture popular taste and on these you can afford to put a good profit; frequently the best value, so far as weight or finish are concerned, will not secure the profit. There is a hankering after the cheaper lines in these days, and where the pattern is popular and up-to-date you may safely count on a profit, and that profit will follow the goods till they get right into the hands of the consumer. But you must be able to know these lines. That's judgment."

CLEARING TOO SOON.

"Then, there is the question of clearing lines. It is a mistake to clear, unless you know that the bottom has dropped out of the demand, and the goods will stick. Once be sure of that, and then, of course, go ahead. But don't get rattled because a little cutting has been done, and you think the whole future of the goods has gone to pieces. To know when you are to clear is another instance of judgment in trade."

GET YOUR PROFIT.

"Here is a case in point for the retailer. Why on earth does he cut his profit when there is no absolute necessity for it? We will cite the case of a line he buys for 18½c. and retails at 25c. But by some chance he picks up a limited quantity at 15c. What, nine times out of ten, does he do? Why, he immediately drops the price to 20c. He sells all he has. The drop forces other stores to drop theirs too. When he goes into the market again for more he can't get them at 15c., and finds it mighty hard to raise the price again to 25c."

This man is a shrewd, successful, energetic man not given to talking through his headgear, and it struck me as I walked away that there was sense in what he said.

THEY WILL BRAND THEIR LINES.

The C. Turnbull Co. of Galt, Ltd., who have been branding some of their special lines of men's full-fashioned underwear, have decided to stamp all their full-fashioned men's, ladies' and children's goods. They have found this step necessary owing to the reputation these goods have attained and to prevent inferior goods being sold for theirs.

They are now making a line of full-fashioned natural light-weight underwear in men's, ladies' and children's, which will meet an increasing demand for something light and non-shrinkable.

They are also adding girls' vests and drawers in the ribbed goods, of which they have been making only ladies' hitherto.

The policy adopted by this company of branding their lines is, in our opinion, a wise one for them. They have already got a good reputation in the trade, acquired by years of careful manufacturing, and there seems no reason why they should not get their full value of this reputation. Anyone who sells or wears a good article, and finds that it gives satisfaction, becomes an advocate of that article, and it, therefore, seems to us that when a manufactur-

ing concern like the C. Turnbull Co. depends upon excellent quality and value for success they should push that advantage by a brand.

NEW GOODS IN THEIR OWN MAKES.

H. J. Caulfeild & Co., in wishing their customers and the general trade a Happy and Prosperous New Year, announce with pleasure that their travelers are now starting out with a full range of spring and summer samples of the latest novelties in all their lines, and if possible better value than ever before, it being their object to always improve. This is particularly noticeable in their own manufactured goods—shirts, overalls and summer clothes. In shirts they have many lines of the latest American novelties in Dresden and Paisley patterns, which will not be found in general trade, and that at prices enabling the retailer to make a good profit, and at the same time sell at the market price.

CANADIAN OIL-CLOTH.

CANADA is not in a position to supply all her own wants, but in one line at least she does the largest part of it. The extensive buildings of the Dominion Oil-Cloth Co., Montreal, the only establishment in Canada which manufactures all kinds of oil-cloth, speak louder than words. Convincing proof is to be had in the fact that the wholesale importations of oil-cloth are growing less every year.

The keen competition from England and the United States has oftentimes made it a great struggle to keep the Canadian goods masters of the market. But the exercise of great care in choosing new designs, and the energetic pushing of the goods among the merchants here has brought most of the trade to our home manufactory.

A representative of THE REVIEW recently had the pleasure of a walk through the works. The building which contains the office is itself a large building. But when the visitor is shown from building to building until he has made the tour of eleven, six of which would each be a good-sized factory in itself, he comes away somewhat impressed with the large area necessary for the work, and the immense amount of capital invested. At the present time they are busy getting out their spring goods, which are quite up to the mark in design. This is the busy time of the year, and the most interesting in which to see the various stages in the development of the patterns which in the finished state we so much admire.

All the operations are done here. In printing the pattern metal and wooden blocks are used, one block for each color. The cutting of these blocks is now done at the company's works. The output of the company includes all grades of floor oil-cloths, table oil-cloths, oil-cloth mats and rugs, carriage enamelled leather cloths and shelf oil-cloths.

All the wholesale dry goods houses handle their goods. Conversation with the wholesale men shows that the Canadian goods have so far given good satisfaction and command a ready sale. As long as sufficient attention is paid to the designs, foreign oil-cloth will find but a small market in Canada.

According to the outlook at the present time, the foreign makers will not make much headway.

MOVING INTO NEW QUARTERS.

We understand that Messrs. Konig & Stufmann, the importers and manufacturers' agents for the well-known "P. D." corsets, have rented the new building on Victoria square, belonging to Mr. McIntyre, and will take possession of it as soon as finished, which will be about the 1st of February. These gentlemen started business in Canada only some seven months ago, and requiring to-day such large and expensive premises as above-mentioned, shows to the Canadian trade what reliable and well-known goods, combined with perseverance, can do in such a short time.

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

EUGÈNE JAMMET'S FRENCH
Kid Gloves



IN STOCK

All Leading Staples.

ALSO . .

Choice refined effects in best quality lacing and 4 pearl button lines.

Suède, piqué sewn, with 2 large black domes, etc., etc., etc.

CORRESPONDENCE SUGGESTED.

FITZGIBBON, SCHAFHEITLIN & CO.

. . . Montreal.

1897

We thank you for having made such good use of us in the year just closed; and hope that we have given you such satisfaction that you will make more use of us in 1897 than in 1896.



We are at your service; the more you call for us the better will we like it.



A good New-Year to you and to us.



Victoria Crochet Thread
Morse & Kaley Knitting Cotton
M. & K. Turkey Red Embroidery Cotton
M. & K. Fast Black Darning Cotton
M. & K. Black and Colored Ball Mending
Chadwick's Spool Cotton
Chadwick's Mending Wools
Star, Crescent and Pearl Batting
A, B, XX and X Wadding.

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

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

R. HENDERSON & CO. Agents for Canada 323 St. James St. Montreal.

THE GROWING USE OF OIL-CLOTH.

OIL-CLOTH and linoleum now form quite an important part of any carpet department. It is becoming still more important as the art of manufacturing these articles is becoming more perfect. A short time ago it was used only for rough purposes, such as kitchen floors, tables, etc., and occasionally a hall. Now, however, it is much more used. In fact, cork carpet, which is of the same nature, is quite frequently used for bedrooms.

Most of the oil-cloth used in Canada is either made in Canada or is imported from Great Britain. The wholesale houses say that the Canadian manufacturers have been so enterprising in getting new and taking designs, that the home manufactured article is much in demand. Of course, there is always one thing which tells against the Canadian manufacturer. That is, that the patterns soon become so widely dispersed as to be thought common. The buyer naturally turns to the foreign goods, and is willing to pay more for them, to get a pattern no one else has.

In going through a wholesale house this month, two kinds were especially noticed. Inlaid linoleum, for several years known in Europe, but little handled as yet in Canada, has the pattern go right through the cloth. It is not put on the top like the ordinary linoleum pattern. The cloth may wear away, but the pattern shows the same as ever. The other noticeable kind was cork carpet. It is not new in Canada, but is not known much outside the larger centres. It is very thick and light. Its chief excellence lies in the fact that it is quite warm. The ordinary linoleum is very cold to the touch. This allows the cork carpet to be used for bedrooms.

NEW DEPARTURE IN THE TORONTO TRADE.

As noticed elsewhere in this issue, the firm of John Macdonald & Co. have added another department to their business, and were fortunate in securing the control for Canada of the well-known Dayton bicycle, manufactured by the Davis Sewing Machine Co., of Dayton, Ohio. Owing to the wide connections which the firm have from the Atlantic to the Pacific, they are in a particularly good position to attract the attention of large dealers as well as individual riders throughout the country.

The Dayton is a wheel that was only introduced in this market last season and became at once very popular, and the fact that John Macdonald & Co. are behind it this season will convince the public that it is thoroughly up-to-date in every particular.

Their travelers are now on the road with '97 models, and the firm will be able, by the time the next issue of THE REVIEW is out, to give full particulars of a cheap wheel for which they are negotiating with every prospect of success.

AGENTS FOR CANADA.

H. L. Smythe & Co. have been appointed agents for Charles Macintosh and Co., Ltd., of Manchester, manufacturers of water-proof garments and rubber goods. Another agency assumed by the firm is that of Winkler & Gaertner, of Burgstadt, Saxony, manufacturers of silk and taffeta gloves, etc.

SOME OF THE "HITS."

The long and minute account of the various processes in the manufacture of the famous "Jasper" cloth, given in The Dry Goods Economist some time ago, will be fresh in the memory of those who follow the history of textiles.

Though an article of a fancy character, its adaptability to varied manipulation and novel effect is so great that it has almost now become, in its main features, a staple item of dress goods.

S. Greenshields, Son & Co. are this season large importers of the original all-wool "Jasper," and are also showing, for the

million, some very clever cotton warp imitations of it to retail at 25c., and a better line to retail at 35c. S. Greenshields, Son & Co. confirm their previous report of the strong and continuous demand for black figured novelties of every description, both in all-wool and wool and mohair.

NEW LINES FROM THE MAGOG MILLS.

The spring samples of the Magog Mills have been for some time in the hands of the wholesale houses. Besides their usual staple lines they are going into the manufacture of fancy goods more than in previous seasons. Some new machinery has been put in, especially for the higher grade of goods.

Printed moleskins have been having a large sale. This line seems suited for the market, as the sales have been increasing each year.

Among the samples for '97 is a large range of crinkle cloths. This department is keeping up with the others in showing an increased range.

During the last year an aniline black plant has been added to their equipment. Being something in the nature of an experiment, the sales were watched closely. They were larger than was anticipated. Many orders have already been booked for the coming season.

The most striking novelty among the samples is the jacquard sateen. This is something entirely new this season. It is woven on a Jacquard loom. It is one of the higher priced lines, and for the best class of trade. It is an imitation on cotton of the high grade of silk. It is finding a ready sale. Fancy pique cloths are also much to the fore.

Most of the extensions this year have been in the line of fancy goods. Considerable machinery has been added, and every care taken to turn out the latest things in the best style. It is the expressed intention of the Magog Mills to go more into fancy goods from now on, while at the same time increasing their efficiency in staples.

EMBROIDERIES.

Cambric, lawn and muslin embroideries, in guipure, heavy Swiss, imperishable tucks and spots, are some of the lines shown by Brophy, Cains & Co.

A NEW APRON FOR SALESMEN.

Chase & Sanborn have brought out a supply of clerks' aprons, which they are giving as a Christmas gift to salesmen in every part of Canada. It is made in the new style used by the clerks in retail establishments in Great Britain. Strong black cloth is used instead of the old style white cotton, which soils so easily. Their name is neatly worked in colors on each apron. A number have already been sent out. If any of our readers have not received one a postal card addressed to Chase & Sanborn, Montreal, will bring one with their compliments.

THE WHITE GOODS SALE.

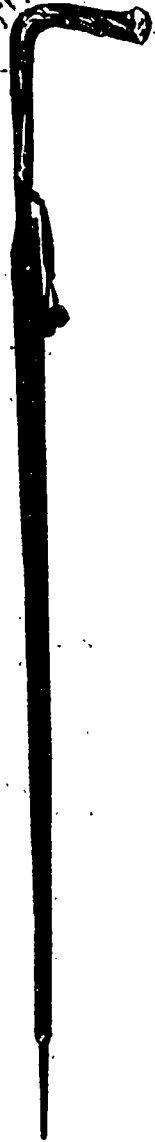
John Macdonald & Co. are now ready for the January white goods sales in the following textures of muslin: Swiss, satin and nainsook checks; tucked apron lawns, Victoria lawns, India linens, etc., etc. They show a very special 45-inch Victoria lawn, to retail at 10c.

NOVELTIES IN LINEN EFFECTS.

In Scotch muslins for spring, 1897, the latest idea is for linen effects. S. Greenshields, Son & Co. are showing a very large range in this class of goods, both in linen and other fancy grounds. They have control of a large number of exclusive novelties for this market.

RETURNED

The lightest and strongest umbrella on the market—WEIGHT, 10½ OUNCES—made on Brazil Ironwood sticks—pure silk Tafeta covers—choice Furze handles and the new "Baku" cane, in green, mix and Meerscham colors. A large assortment of all grades of umbrellas.



RETURNED

January 19. 1897.



BATHING SUITS

One and two piece garments, all the newest styles, to retail from 50c. to \$2.00.

RETURNED



A large range of recent importations in

GOLF HOSE

New colorings, extra thin feet or footless, to retail from 75c. to \$2.00.

Our values in Underwear and Half-Hose cannot be excelled. Popular fabrics at popular prices.

Neckwear

is peculiar merchandise, fantastic and wayward, and the temptation is either to run into the wildest of follies, or, contrariwise, to avoid all gaiety, because gaiety is so dangerous to the man of no taste.

We don't like to say we've hit the happy medium; folks are not always the best judges of themselves, but this we know—while we are buying for you, we are thinking of what you like, because we want you to come again and again and again and feel satisfied that we are making a special study of YOUR trade. Look out for our new range of PRINTED WARPS, beautiful color combinations, in the latest shapes.

Our Travellers are Now on the Road

GLOVER & BRAIS

Men's Furnishings Only

MONTREAL

CARPETS AND HOUSE FURNISHINGS.

A VISIT to the carpet department at John Macdonald & Co.'s reveals some practical hints as to new goods and favorite lines. The firm are showing beautiful colorings in 4-4, 6-4, 8-4 chenille covers, and in 8-4 and 8-10 tapestry covers.

The first spring shipment of curtain and Madras muslins has been opened up. These are shown in plain and fancy white effects; white with colorings running through, and a number of fancy colored patterns. Prices range from the very lowest to the best makes.

The stock of lace, Swiss Irish point, Brussels net, and chenille curtains contains many new and beautiful designs, and values in all these lines will be found first-class. This season they are showing Swiss Irish point curtains in white or ecru from the light airy effects to the massive looking and handsome guipure worked goods. In the Brussels net curtains the patterns are of the most dainty description. This line of goods is especially suitable for the best class of trade. "We shall be pleased," said they, "to show our patterns in our show rooms from the full curtains, so that the full effect can be seen."

Among other recent arrivals are two lines of fancy scrim, both lines 42 inches wide; also two lines in numerous patterns in white.

"In white and fancy quilts," said the head of the department, "and counterpanes, our values are unsurpassed. We especially recommend these leading lines: The Princess, White Mountain, Marjorie, Marseilles Pattern, Standard 15, and in the patent satin goods, Nos. B.S., G.S., H.S. and K.S."

John Macdonald & Co.'s stock of floor, table and shelf oils is again complete. They show floor oils in the following grades and widths: No. 3, 4-4, 5-4, 6-4, 8-4; No. 2, 4-4, 6-4, 8-4; No. 1, 8-4. A job line in these grades is being shown this month which should be interesting to buyers. In table oils they show, as well as fancy and marbles, the heavy black and colored muslins and drills. These are used for the bottoms of ladies' skirts and for buggy tops.

Several beautiful shades, in three sizes, in Moquette rugs were seen. These goods are handsomely colored and sell at medium prices. In union and wool crumb cloths, and bedroom floor coverings, two lines of four patterns each in the following sizes: 3 x 2½, 3 x 3, 3 x 4, 4 x 4, 4 x 5, are shown. In union carpets, commencing at the lowest grade manufactured, exclusive ranges at every price may be found. In wool carpets the trade's attention is directed to a line of extra super heavy goods now in the hands of the travelers. This line is being shown at a reduced price and is above competition.

Shipments of Brussels, Tapestry, Wilton and Axminster carpets and all the cheaper grades are arriving and they will be in condition to show a complete range in all lines for the coming season.

KRINSYLLA.

The manufacturers of silver Krinsylla silks, shown by Brophy, Cains & Co., guarantee three things: 1st, the goods will wash; 2nd, the printing will not tarnish; 3rd, the printing will not rub off. There are imitations of these goods.

FASHIONABLE FURS IN ENGLAND.

And now let me perform my long-neglected duty of chronicling the furs fashionable. I do not fancy that we were ever more catholic in our tastes—we adopt alike chinchilla, caracule, Astrakhan, sealskin, sable and ermine. Not one of these escapes our favor. There is a new style of sealskin jacket, with the basque setting from the waist beneath a jeweled belt in a fashion eminently becoming to the figure. There are capes of sable of the strictly Russian variety lined with ivory satin brocade. These, of course, form

the ideal wrap, fringed with tails, and reaching just to the hips. No woman in Paris considers herself complete without one of these, which turn up round the neck with a high collar, and must needs be completed with a granny muff of the same fur. The prettiest evening cloaks are lined with ermine, made in light colored velvets with the collar just bordered with sable. A white Thibet lining is also to be commended for evening wear; and a lovely cape, adapted either for daytime or evening wear, is made of chinchilla, lined with heliotrope satin brocade.—London Queen.

MR. BARBOUR ENCOURAGING FLAX GROWING.

MR. FRANK BARBOUR, of the well-known linen thread spinning firm of Wm. Barbour & Sons, Hilden, Lisburn, has propounded an important scheme for the revival and extension of flax culture in Ireland. The disastrous results of the last two or three years' flax crops to Irish farmers has naturally caused a serious falling off in the cultivation of this crop, and it is Mr. Barbour's view that unless this industry is to be allowed to die out altogether in Ireland, it is absolutely necessary that some steps be taken at once to relieve the depression which now exists. The growers of Holland, Belgium, and France continue to produce a fibre of superior quality, and every year they are reaping the benefits of Irish inactivity. Unless some change is speedily made Irish flax spinners will soon find themselves entirely in the hands of foreign growers, when under different circumstances they might obtain all the raw material they require practically at their own doors. Mr. Barbour is fully alive to the dangers of the situation, and has accordingly evolved an elaborate scheme for the redevelopment of flax culture in Ireland. It takes, says The Drapers' Record, the shape of the formation of societies of farmers pledged to place a certain acreage of land under flax cultivation. They are to have the assistance of an instructor from Holland—that such instruction should be necessary is a somewhat dispiriting fact—and are to form themselves into a society, the subscription to which will provide the capital necessary for the lease of a scutch-mill, and to meet other expenses.

ALL THEIR OWN GOODS;

The Dominion Suspender Co. and Niagara Neckwear Co. conduct their business differently from most firms. They sell only goods of their own manufacture, and each article bears their trade mark. They sell direct to the retail trade, and not to both wholesale and retail. Their travelers everywhere, whether in Halifax, Sherbrooke, Montreal, Owen Sound, Brandon or Vancouver, sell at the same prices. This mode of doing business, they claim, is the secret of success.

FOR HE'S A JOLLY GOOD FELLOW.

Then here's a brimming beaker to the hustling traveling drummer;

May his path grow bright and brighter every day,
Till he reaches that big city where he'll rest in
endless summer

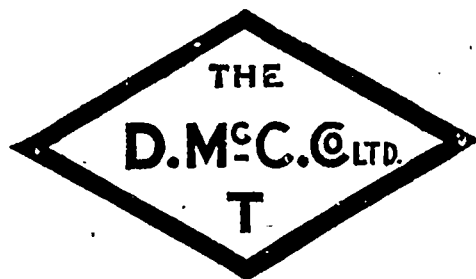
From his hustling up and down life's happy way,
Made happy by selling dress goods for Brophy, Cains & Co.

HIDDEN IN THE BUSH.

THE REVIEW has just seen a letter from what may be truly called the "backwoods." The writer gives instructions how to find the place. It takes three days to get to the nearest town, and then arrangements have to be made to go the rest of the way by boat. Even here the "Rooster" brand is known, so the writer says, and it gives satisfaction. The "Rooster's" crow is making itself heard.

WHOLESALE MILLINERY

SPRING...



WE ARE
DELIGHTED.

IN SAYING WE ARE DELIGHTED--Is giving a very mild expression of our feelings.

The Reason--Orders already received are far in excess of our most sanguine expectations.

What it Means--It is quite evident that the extraordinary confidence the Trade has always placed in our goods is increasing.

WE WOULD ADVISE THE INSPECTION OF OUR SAMPLES BEFORE PLACING ORDERS.

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

WM. TAYLOR BAILEY

... SUCCESSOR TO ...

PETER SCHNEIDER'S SONS & CO.

27 AND 29 VICTORIA SQUARE, MONTREAL

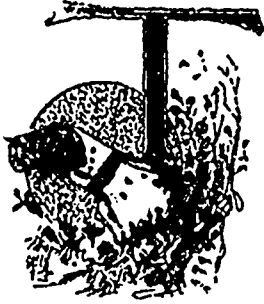
UPHOLSTERY AND DRAPERY GOODS

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

IMPORTING GOODS THROUGH AGENTS.



THE number of European merchants and manufacturers who have regularly appointed agents in this country is steadily increasing. The relations between the agent and his principal are such that, with the present regulations, fraud, in passing the Customs, depends to a great extent on the agent's honesty. In the past the European merchant sold his goods at a fixed rate to the importer here. The invoice was certified and there was but little or no chance of fraud on this side.

Now, however, large quantities of goods are consigned to a regular agent. This means that the foreign or British merchant does not agree on a fixed price with the wholesale importer here. The latter, instead, receives the goods as his agent, to be sold for his account, and remits him the proceeds, less commission, duties and charges, in final settlement after the sales have been made. The goods are entered and passed through the Custom House, sold and delivered to customers, the book debts collected, and the proceeds remitted abroad to be used repeatedly in operations of a similar nature.

Now, this method of consignment is different from that of direct consignment, in that it does not transfer the ownership at a bargained price before passing the Customs; therefore it is difficult to establish the foreign valuation necessary for assessing duty. The invoice made out by the agent will be at manufacturers' prices, and not the wholesale selling prices, as it would be in case the goods were actually sold to the agent. In staples it would not be so difficult to obtain the foreign valuation. But in any line slightly aside from the regular lines, the invoice is necessarily the chief guide.

To prevent this chance of fraud, and to increase the efficiency of the Department of Customs, some merchants have been talking of urging the Department to require each merchant or manufacturer shipping goods to his agent here to certify an invoice at the foreign prices. Some time ago a suggestion was made that Canadian trade agents should be appointed at the various centres, who would act in regard to trade much as the United States' consuls do. The shipper would require to go before one of these agents and swear to the correctness of the invoice. The agent, too, being on the market, could ascertain the proper selling prices, and if misrepresentations had been made, he could so instruct the home authorities. An arrangement such as this would protect the Customs from fraud, and at the same time protect the regular importer.

GERMAN HOSIERY.

Since W. R. Brock & Co. placed their order for imported hosiery Chemnitz goods have advanced considerably. Brock's are therefore in a position to offer the trade quotations much below orders placed after advance took place. They report having their well-known lines of Hermsdorf stainless black hose, "Whopper," D26, D10 and Magnet, also two new lines, "Scorcher" and "Electric," which contain value that eclipses any of their former efforts. In half-hose their stainless black, to retail from 10 to 25c. per pair, are marvellous value.

BELTS AND BUCKLES.

As the coming season is to be another big year for the blouse-waists, belts and buckles will also be in large demand. Among the American novelties shown is a very pretty idea made in ivorine, printed in dresden patterns, lined with a satin ribbon. These come in various widths from one to two-inch and are pretty and effective.

Leather belts are also being shown in all the different widths. In buckles, so far this season, the two-inch goods seem to be the

correct thing. Boulter & Stewart are showing an exceptionally large range in both belts and buckles and we would draw your attention to the special ad in this issue of Boulter & Stewart, who make a specialty of these novelties, beside a large range of the standard lines.

A FINE NEW FACTORY.

THE new wall paper factory of Watson, Foster & Co. at Montreal is a worthy monument to Canadian enterprise. It is our largest factory in this line, and is fitted up as completely and conveniently as any on the continent. The size of the factory may be judged from the fact that it covers over an acre of ground, and that the circumference of the outside walls is about a quarter of a mile. All the latest improvements in machinery and ventilation have been taken advantage of, and no pains have been spared in the sanitary arrangements to make it a comfortable and healthy working place.

The precautions against fire are most complete. The printing room is separated from the warehouse by a fire-proof wall, and is itself divided into two parts in the same way. The doors in these walls are fire-proof, and close automatically in case of fire. The whole factory is built on the mill construction or slow-burning principle. All the woodwork is coated with fire-proof material. These and other precautions reduce the chances of a serious fire to a minimum.

The factory is made up of two parts. The warehouse, which contains the offices, and where the manufactured wall paper is stored, is four storeys high and 108 feet square. The part of the building next this is two storeys high, and is 326 feet long by 108 wide. In the lower flat the colors are mixed and stored. The raw paper also is stored here. At one end are 9 reeling machines, which roll the paper up in the shape in which it is put on the market. Above this is the printing room, the main department of the factory. Here 7 printing machines are at work. Each of them has a capacity of 8,000 rolls daily. Besides this there is a bronzing machine.

Electric light is used, which is manufactured on the spot. For greater safety the boiler and electric light plant are in a separate building.

The arrangements are not yet complete. When everything is in running order, a siding will be built so that cars can run right into the shipping room.

These particulars are enough to show something of the extent of this new factory. The details of the manufacture must be left to a later issue. Though in the main trade in Canada is not as bright as it should be, yet enterprises such as that just described show that our shrewdest business men see that in the future which is not altogether hopeless.

FANCY PILLOWS.

Now that spring is approaching, and in a short while the busy housewife will be in the throes of house-cleaning, it behooves the up-to-date merchant to be prepared with a nice selection of low-priced fancy pillows to help brighten up the home. The Toronto Feather and Down Co. are showing a large range of these goods, which can be retailed as low as 35c. each, beside everything in the cambric covered lines, which many ladies buy for re-covering themselves. A postal card will bring samples if their travelers have not reached you before wanted.

IMPERIAL VELVETEEN.

John Macdonald & Co. have the "Imperial Velveteen," in black and colors, for which they are sole agents in Canada. It has never been beaten. All prices in black. They show a special line in colors to retail at 50c. per yard.

January Neckwear

All the latest shades of Red Grounds with combination Weaves in Green, Gold, White and Black, made in the newest shapes in Puffs, Four-in-Hand Bows, Imperials, Imperial Tecks and Club Ties for the January Trade.

E. & S. CURRIE

32 Wellington St. West, Toronto

... Manufacturers of ...

MITTENS AND GLOVES



The Jobbing Trade

Before selecting its lines for the trade, should examine our Chrome Tan, Suede, Saranac, Kid, Horse and Calf Gloves and Mitts.

W. CAIRNES & CO.

Berlin, Ont.

Samples submitted on application

The Merchants Dyeing and Finishing Co.

DYERS AND FINISHERS

OF, DRESS GOODS, COATINGS, CLOAKINGS, LININGS,
JAPANESE SILKS, SURAHs, SATINS, BROCADES,

FOR THE DRY GOODS TRADE.

SPECIALTY--The Dyeing and Finishing of all the above goods from the Grey and Un-finished State.

NOVELTY--Shot two-color effects produced on grey cloth in Serges, Lustres, Sicilians and Figures.

Specialty Dyeing for any class of Textiles used by Manufacturers—also Dyeing and Finishing from the Grey, for **CANADIAN MANUFACTURERS**.

RE-DYES OF ALL ABOVE GOODS EXECUTED IN THE BEST MANNER.

Cut this out for reference...
and communicate direct with the Works.

LIBERTY ST., TORONTO.

A Permanent and Positive Good

Buy
A
Taylor
Safe
Best made

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.

D & A "CREST"

ABOVE THEM ALL!

Trade-Winning Corsets at Popular Prices.

NOTE THE GOOD POINTS!

They can't break down on the sides
—the patent hip prevents that.

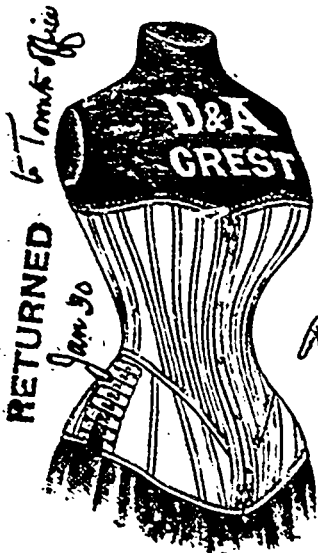
Fit easily to every movement of the figure.

Well advertised.

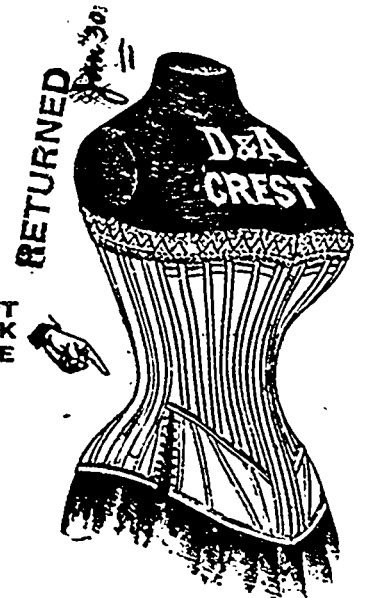
A corset that will take on sight.

Salespeople make easy sales when showing
D & A Corsets

FACTORY AT QUÉBEC. WAREHOUSES AT
MONTREAL AND TORONTO



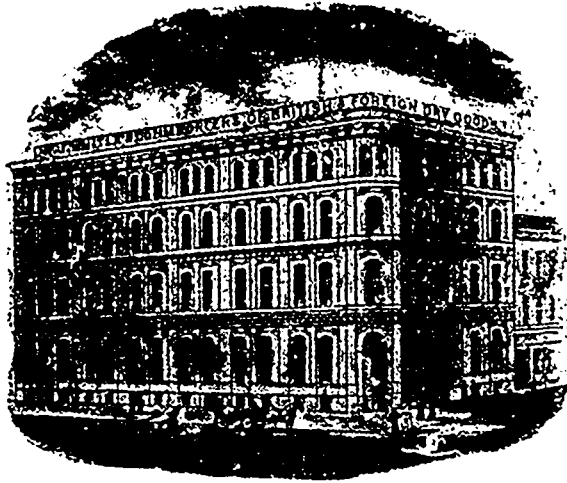
SEE
THAT
HIP!



CAN'T
BREAK
HERE

Dominion Corset Mfg. Co.

NOTHING WANTING



in any of our departments that is needed for Spring Trade. The dry goods trade in Manitoba and Northwest Provinces can always rely upon finding the goods that bring brisk trade, with us.

Spring Goods

are now engaging all our attention, and before our travelers show you our samples we want to say that we were never in better position to meet Spring demands than at present. Special efforts have been

put forth this season, and we have secured many new and attractive lines which will prove instant sellers wherever shown. We invite inspection of our

Five Great Departments

1. Staples, Foreign and Domestic
2. Dress Goods and Woolens
3. Smallwares and Haberdashery
4. Men's Furnishings
5. Carpets and Housefurnishings

Men's Furnishings

Everything man can want. Underwear, Hosiery, Gloves, Handkerchiefs, Shirts, Collars, Cuffs, Suspenders, etc., including many new things in **Neglige and Outing Shirts.**

Ladies' Blouses

We have a magnificent line, perfect in design, make and finish. With or without white collars and cuffs.

FILLING LETTER ORDERS a specialty

R. J. Whitla & Co.

Winnipeg

Manitoba; CAN.

CALDECOTT, BURTON & SPENCE

TORONTO

Dress Goods Specialists and Manufacturers' Agents

OUR TRAVELLERS now out are showing special values in Coating Serges, Henrietta Serges, Estamines, Lustres, Sicilians, Figured Lustres, Figured Serges, Crepes, Twills, Lizards, etc. In **BLACKS** we furnish our special "**CONGO BLACK**" fast to acids—lemon, fruit or other stains. This Black has been tested by our customers, one of whom got a druggist to try it with oxalic acid, nitric acid and muriatic acid, none of which moved the color. It has also been exposed **day and night** for three weeks to sun, rain, snow, wind and weather without affecting it. There is no better black in the world. We are also showing beautiful effects in **Shot Serges, Shot Figures, Shot Lustres, Shot Sicilians**. All these goods **Dyed and Finished in Toronto** have won the admiration of all who have seen them. The advantages we claim are: That as the **real** manufacturer of these goods **makes and SELLS** them only in the grey and unfinished state—the natural color of the wool—those who buy them Dyed and Finished must buy them second-hand. Further, by Dyeing and Finishing them here, we can **day by day** produce the colors our customers want, while those who import them Dyed and Finished cannot keep in such close touch with the colors wanted, and must have more unsaleable shades left on hand. **Buy our lines and you can always have the color you want, which is an immense advantage.**

Our Toronto Work is Equal to the Best

WE ALSO SHOW

Novelties in **SILKS**

Novelties in **LININGS**

Novelties in **BUTTONS**

Novelties in **LACES and EMBROIDERIES**

Novelties in **WASH GOODS**

Novelties in **TRIMMINGS**

Novelties in **BELTS and CLASPS**

Novelties in **VEILINGS**

We show the best assortment and the best value in **Kid Gloves, Fabric Gloves, Mitts, Cashmere Hosiery, Cotton, Lisle and Silk Hosiery, Men's, Women's and Children's Underwear**, many lines of which we control the production. Please give our representatives your kind attention when they call upon you.

Caldecott, Burton & Spence



The MacLean Publishing Co., Ltd.

TRADE NEWSPAPER PUBLISHERS,
AND
FINE MAGAZINE PRINTERS.

J. B. MACLEAN,
President.

HUGH C. MACLEAN,
Sec.-Treas.

TORONTO, - - - - - 26 Front St. West.
MONTREAL, - - - - - Board of Trade Building.

Telephone 1255

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

Subscription, \$2.00.

Published the First of each Month.

ART WORK IN PRINTING.

WE are able to present readers of THE REVIEW this issue with something new in the way of color printing.

Hitherto, the handsome covers of our special editions have been lithographed, a process requiring as many as fifteen different printings or impressions. In this case, the reproduction of the beautiful Academy painting, "Vanity Fair," which adorns the cover, required but three printings, and was done in our own office by our own presses and our regular workman. Lithography, as our readers are aware, is printing from stone; the new process is from copper plates, and is known as the Chromotype process.

For nearly a century chemists have been trying to perfect photography so that nature will appear in all its colors on the photographic plate. Their labors were rewarded with success about six years ago, the secret being discovered by a German expert. When this wonderful discovery was made public, the enterprising engraver wondered if the discovery would not be of value to him, and years of experiment give us the colored plates like those from which our present cover is produced. The work of the photographer and the engraver does not by any means complete the process, for the most difficult and delicate share of the work lies with the printer. Shade after shade of the different special colors must be tried and proof after proof made before printing, in order that the exact shades and colors of the original may be followed. All this work would be for nothing were not the press on which the blocks are printed of the finest. Perfect register of each color is absolutely necessary.

The result of all this is before you. Every page and every line of this issue was "made in Canada," in the office of THE REVIEW, and on short notice. And they say Canada is behind the times!

OUR POSITION AND YOURS.

PEOPLE who talk about themselves are often tiresome, but one of the few privileges a newspaper possesses is to point out frankly—on the occasion of a special number—exactly what it aims to do; has tried to do, and the spirit in which it greets its patrons.

THE DRY GOODS REVIEW acknowledges that a large part of its success is due to the cordial support of its readers and advertisers throughout the country, and the sincere desire of the publishers has been to deserve this support: by issuing a clean, honest, up-to-date paper; with no animus against any branch of the trade; the creature or organ of no particular section or interest; keeping in view always the best interests of the whole trade, and, thereby, helping men who are devoted to sound business principles, and who are—each in his own way—promoting Canadian prosperity.

Time, energy and money are being expended on the paper. The field is limited and spread over a wide tract of country from ocean to ocean. This entails much expense, and there is no "snap" in the effort of building up a journal entirely devoted to the dry goods trade. No one is likely to emulate us, because the money expended in reaching the present standard is more than anyone is likely to risk again in these times. Good paper, good printing, new presses, the latest fonts of type, trained newspaper men to write articles and keep in touch with the dry goods trade, cost a great deal. A cheaper class of journal will not "go," as the saying is. Canadian merchants want the best that money can produce. Otherwise they would not read THE REVIEW, and it would be no good as an advertising medium.

It seems necessary to keep on spending money in improvements. Dry goods men are aware how much it costs to get business nowadays. Formerly expenses could be cut down, but if you are to keep up with the race now you must be abreast of your neighbor. It is the same with newspapers. THE REVIEW, therefore, will continue during 1897 a liberal policy of expenditures, trusting that the support given will be in proportion to the service performed. We want reader or advertiser to get the worth of his money, and to do so a first-class paper must be produced. No unbusiness-like schemes or undue influence to secure advertising will be tolerated, and THE REVIEW is confident that fair and square methods will be appreciated by the patrons of the paper. Pains are taken, as our friends allow, with the setting of advertisements, so that we challenge comparison with any English or American journal in this respect. To reset these advertisements continually and to keep a supply of the newest styles of artistic type is a heavy expense; but advertisers get results in this way, and, what is just as important, the merchant is encouraged to read of the latest novelties, and to know what the big firms say. Letter orders have become a big branch, even with retail department stores, and the wholesaler knows that it costs less to secure business by this means than through travelers. It is getting to be a science, and merchants are satisfied that it favors buying from hand to mouth, which is a good system for them. Advertising in the trade paper brings letter orders, and therefore our object has been to have THE REVIEW READ by its subscribers. A journal that lights the fire or is dropped behind the counter on receipt is useless.

Our subscribers have sent us many valuable hints and much

useful information the past year. For these please accept our best thanks. Many readers in remitting often add a line of comment or advice. This is appreciated, and justifies the boast that we have established friendly relations with readers, and are doing a little to promote unity good feeling and attachment to sound methods among the merchants of the Dominion.

Compare the get-up and appearance of this number with other journals and magazines of the kind and you will see that it is no empty boast that a generous slice of the patronage bestowed goes into the production of a clean, lively, accurate organ of the trade. THE REVIEW has good hopes that the near future of Canada justifies a few extra exertions in the present; we will act on this belief during 1897, and advise you to do the same.

POSITION OF THE WHOLESALE TRADE.

IN view of the dropping out of an important wholesale house in Toronto everyone is discussing the situation. Rumors have been circulated of important consolidations; predictions are made of what the future is likely to be; and an immense crop of deductions has been drawn from the simple fact that one firm, McMaster & Co., have ceased business.

Now, THE REVIEW has never denied that changes must come with time in the manner of doing business in Canada. There may be some concentration of wholesale trade, just as every day some weeding out of weak retailers takes place. This is all due to the inflexible law of the survival of the fittest. But, just now, to draw a wide general conclusion from one circumstance in Toronto is absurd.

There are always vast changes working themselves into prominence at regular intervals. Twenty years ago it was thought, the road to wealth lay through the wholesale trade, and, following the cry of the crowd, many went into it. The result has been, doubtless, to overdo the thing. Of late retailing has been supposed to be a quicker path to riches, and there are not wanting signs that this too is overdone. But, if the cry of the crowd is correct, the middleman would have to go, and the retailer would be left to buy from the manufacturer.

The truth is that you cannot safely base a general argument on a few facts. It may pay a merchant to import in some lines; in other lines it may not. It may pay a merchant to buy for cash altogether in this market; in some cases it may not. It depends on the circumstances of each man's business, and he decides for himself, after looking over the ground. What it suits A to do will not necessarily suit B. The existence of the middleman, therefore, is not utterly wiped out simply because that department of trade may be overdone, or some firms do not follow the law of profits which every man—manufacturer, jobber or retailer—must observe if he wishes to survive the ebb and flow of hard times.

The cost of distribution is really the key to the position. Can a manufacturer not only make goods, but distribute them also, as profitably and economically as if the two branches were separated and in different hands? But there are plenty of cases where this has not proven successful and the middleman is called in to sell the goods. In the matter of gloves, the buyer, according to the grade, will go to Grenoble, to Belgium, to Bohemia, to Italy, etc., and the manu-

facturer who offers direct to the retail trade is pretty sure to be offering more than his own makes and must, therefore, be charging for the cost of distribution on these. On such lines, therefore, he is doing a wholesale business. Again, take dress goods, and in this department, if it is well supplied, goods will be bought from as many as 25 different makers, so that whoever sells them to the retailer is charging the cost of distribution, unless they are being sold at a loss, and that cannot last long. In this way a distributing department of trade has grown up, and it will continue to exist as long as it is a convenience, is properly managed, and serves the retail community well.

Of course, if wholesaling be overdone; if firms which ought to know better sell at figures which cannot possibly pay, then we will see a concentration of trade, and some houses will disappear. To argue at this time that the whole institution must go is running too far ahead of present indications. There exist, in Canada, some fine wholesale firms; they buy with taste and discrimination; they enable the retailer to buy for present trade from a well-assorted stock, and this is a great convenience to him in several ways. The fact that some firms have gone out of business the last ten years only makes it better for those who remain. So that, on the whole, we take little stock in the theory that Toronto is the storm centre of trade just now and that the hurricane is going to sweep over the land. This talk originates with people who have so little of their own affairs to do that they necessarily gossip about the affairs of someone else.

One warning, however, must be given: A wholesaler who apologises for his existence by selling at figures that do not give adequate profit is simply demoralizing his own business and that of others. That road leads to ruin, and we cannot see that the wholesale trade have anything to gain from such a policy. This is the advice we give impartially to every man, whether he be manufacturer, jobber or retailer: get a profit, or go out of business.

HERE'S THE PLAIN TRUTH.

A GENTLEMAN in whose judgment and sense we place considerable reliance returned lately from a business trip to several large towns and cities in Central Canada, and this is what he told us:

"I am inclined to believe that the severe competition the country trade have had to meet with from big department stores in Montreal and Toronto will wane during 1897; at least, it won't increase. In every place I visited there were stores doing a good trade. They had gone in for bright premises, well-dressed windows and nicely displayed goods. They had discarded the old, musty, dingy, overcrowded places, and taken a leaf out of the book of their city rival. In fact, except for mere size, they were the equals of city stores and were doing well. Of course, they bought and sold for cash."

Now, this statement is full of practical use to our merchant readers. The way to prevent a big city store from sucking in the whole trade of a province, just as a sponge sucks in water, is to meet it on its own ground. Copy its best methods and leave the rest alone. Bear in mind that these large city stores practise all the new ideas and keep wide awake in all departments. They have large wholesale houses right at their doors and can buy in a hurry;

the impression exists that they import everything, but this is partly humbug, and as a matter of fact they are forced to purchase many things frequently from the Canadian jobber. But they take the cash discounts, and thus are able to sell close.

Now, the town and country merchant has this great advantage over a city competitor: he has the customer at hand. No woman cares to buy from catalogue or sample as well as from the piece. But in order to develop this advantage it is necessary to make the store attractive, to be fully up-to-date in store arrangement, in window dressing, in local advertising and every other particular by which the big store in the city gathers its trade.

THE RAILWAYS AND TRADE EXCURSIONS.

THERE is a double advantage in excursions to the large cities at certain stated seasons: It is a good thing for the merchant to go personally into the market to buy, and also a good thing for the wholesale house to see its customer face to face. We favor trade excursions, therefore, being more frequent than they are now. Last year the wholesale trade, both in Montreal and Toronto, made strong efforts to secure special rates four times a year. After a lot of circumlocution the matter was very politely and courteously shelved by the railway companies. They heard the requests, promised to consider, took time to do so, and then said no. The trade at this rebuff seem to have dropped the matter, because no more is heard of it.

This we consider a mistake. The agitation should be kept up until the trade get what they want. A railway corporation is a peculiar institution in its way. According to the old saying, a corporation has neither a body to be kicked nor a soul to be damned. But it has human characteristics, all the same, and above all things hates to be asked to quote a special rate. A dog would sooner part with his bone than a railway with full fare. As long, therefore, as the trade will stand it they will get no trade excursions. They may as well realize that.

The railways would probably be gainers by a more liberal policy, but they don't think so, and there are very few things in this world you can tell a railway man that he isn't sure he knows already. The trade, therefore, should try some judicious squeezing in a firm, yet gentle manner; nothing rough, you know, but just a steady pull until the railways understand that large customers expect the matter arranged, and are going to have it arranged. Then the officials will begin to talk business. So far they have simply bluffed the big business men of the country, and the latter have meekly taken the bluff. There is no reason why 1897 should not see a change.

Take this case: the Queen's Birthday this year falls on the fourth Monday in May; there will likely be some special celebrations, as 1897 is the diamond jubilee (60 years) of Her Majesty's glorious reign. Single fare, good for a week, should be forced out of the railway companies, and many merchants ought to be given a chance of going into the markets to see summer and early autumn novelties.

The railways are here to oblige the public. They are not in existence by virtue of their own energy and enterprise. They have all been loaded with subsidies by the state. The people are paying interest on loans, large portions of which went to subsidize

railways. Let us get the worth of our money. Let us cease to think that the railways own us. At times they assume to do so, but as a matter of fact they don't.

We might have more trade excursions in 1897 if the trade would just realize this little truth.

THE McMASTER FIRM.

THE liquidation of the old-established and respectable firm of McMaster & Co., Toronto, is the subject for considerable moralizing, sympathy and criticism. We deal in another article with the speculations raised by the event regarding the wholesale trade generally.

Upon the question of the disappearance of this well-known firm we find that there is a great deal of sincere sympathy for Mr. J. S. McMaster, who has been for several years the head of the firm and latterly the sole partner. He came to Canada some years ago, after a successful banking experience in the Old Country, and applied his best energies to the firm's business. Absence from the country during the early eighties was for him probably a disadvantage, for the wholesale dry goods trade had suffered from competition, and a very close and intimate grasp of the situation in Canada is necessary to carve out success. Mr. McMaster showed no want of energy, push and attention to business, and the reputation of the house and its popularity with customers left nothing to be desired. In spite of all this, it has been found necessary to liquidate; owing to the losses of recent years, and the firm, believing the best policy to be to bow before the storm, resolved on retirement while there was a prospect of the assets meeting the liabilities.

It is rather early to state positively whether this can be achieved; though everyone, whether interested directly or not, will hope so. It was an honorable resolve in any event, and deserves good results. The nominal surplus of over \$130,000 shown is ample, but necessary shrinkage must be allowed for. The stock will naturally tend to diminish in value, the real estate is not an item easily disposed of at short notice, and customers' paper is also subject to the difficulties experienced by merchants who may have not only to meet notes, but find credit elsewhere to continue business. Some embarrassments may be the outcome of the firm's sudden withdrawal, though we hope these will be few and unimportant. The present issue of THE REVIEW is in the press while the estate's affairs are being arranged, and no definite information is obtainable. The preliminary statement sent out is as follows:

GENTLEMEN,—Our losses during recent years have been so heavy and the conditions under which business has been carried on have been so unfavorable that we find it necessary to liquidate. Apart from loss on customers' paper under discount, which it is impossible to estimate at present, but which it is hoped will not be large, we estimate our position as follows:

Assets:	Stock-in-trade	\$200,000
	Receivables	70,000
	Equity in warehouse.....	62,500
	Sundries.....	12,500
		<hr/>
		\$345,000
Direct liabilities		\$215,000

Nominal surplus.....\$ 130,000

In view of the delay necessarily involved in realizing on our assets we have to-day, for the protection of all parties interested, transferred same to Mr. E. R. C. Clarkson, in trust for liquidation.

Stock-taking is now in progress, and Mr. Clarkson's statement will be submitted in due time.

Regretting the circumstances which have driven us to this course, we are, gentlemen, your obedient servants,

McMASTER & Co.

The firm was founded over 60 years ago by the late Hon. Wm. McMaster, under the style of Wm. McMaster & Nephews. After the Senator retired from active business life in 1865, the firm became A. R. McMaster & Brother, the latter being Capt. W. F. McMaster, now of the Ontario Government service. On the death of Mr. Arthur McMaster in 1881, Messrs. W. F., J. S., and S. F. McMaster were left to carry on the business, W. F. retiring in 1885. Shortly after the firm of Henry W. Darling & Co., wholesale woolens, united with the McMaster house under the style of McMaster, Darling & Co. Later on Mr. Darling retired, Mr. John Muldrew became a partner, and Mr. J. S. McMaster came out from England to manage the business. The latest change was in 1895, when Mr. Muldrew retired to found the firm of John Muldrew & Co., wholesale woolens, and Mr. J. S. McMaster became sole partner in the house.

THE TARIFF CHANGES.

MERCHANTS are left to begin the year without any definite assurance of when the new tariff changes will come into force. No Government in these days ever has a preponderating element of business men in its make-up, and consequently the demands of the business community are usually overlooked as compared with other considerations.

From what can be learned at this date, however, it seems evident that Parliament will not be at work before the commencement of March. This being so, the Minister of Finance will want some time to frame his estimates and prepare a financial statement. We do not look for a new tariff before April. When it is announced time will doubtless be given to importers. It would be more convenient if the trade were assured of this now. But we must be satisfied with what we can get. As long as the community is for politics first and business interests second no Government will ever go far ahead of the people.

Probably the tariff rates are not decided on now, and even if they were, the Ministers could not divulge confidential matters like that. We will be very much surprised if a radical alteration is made this session. While the Government are pledged to tariff revision, and the leaders of it have declared for lower rates, more or less, all the official utterances since last June have pointed to moderate changes at first. The Ministers have a right to experiment cautiously in tariff matters, and though some partisans may push for violent measures, we doubt if business men as a body want to see any revolution suddenly inflicted on the trade of the country.

For this reason, therefore, the chances favor a moderate policy in 1897, and if that succeeds it may be pushed further. Another point to be remembered in this connection is that after March 4 a deputation of Ministers will visit Washington to see what reciprocity can be secured there. An arrangement would take some weeks to be decided on. The last time a treaty was framed Mr. George Brown went down to Washington early in 1874, and the Senate did not deal with the treaty till June (when they declined to adopt it).

Consequently, for Canada to make a large cut in her Customs duties before a treaty could be fairly discussed would be a foolish move, as the Americans would be less inclined to reciprocate if they thought, by waiting, they could obtain all they wanted.

Merchants may feel, for this and other reasons, that spring importing will be pretty well over before the new rates are in force. This is the view taken by moderate men. THE REVIEW has no interest in party politics, as such, and its only object in dealing with this question is to give merchants the best information obtainable at this date.

NOTES FROM HALIFAX.

THE well-known and long-established wholesale dry goods house of Burns & Murray ceases to exist after January 1st, 1897. This firm has had an honorable career and the business community regrets that it is to be wound up. Adam Burns, the head of the firm, is in Italy for his health. He sent a cheque for \$1,700 to be distributed among the poor of Halifax.

Some of the Halifax retail dry goods stores put on a gala appearance for the holidays. McPherson & Freeman's was perhaps the most attractive. In one of the large windows sat two squaws, amid congenial surroundings, busily engaged making bead and other ornaments. The other window was the representation of a mill scene, the mill being run by water power. W. L. Kane & Co.'s came next. Here Santa Claus was on a bicycle with a bundle of toys over his back. He was supposed to be traveling over the roofs of houses at midnight. Barnstead & Sutherland, Wood Bros., G. M. Smith & Co., Mahon Bros., W. & C. Silver and others had attractive windows.

Clayton & Sons have found it necessary to add another storey to their large brick building. Their trade in ready-made clothing is assuming immense proportions. Clayton & Sons are among the really live Halifax houses.

Smith Bros. are extending their trade in millinery and dry goods into New Brunswick. Their travelers are now making regular trips to St. John, Fredericton, Moncton and all the large towns. Halifax, Dec. 31.

PRIZE WINNERS.

Some time ago the manufacturers of "Victoria" crochet thread offered \$100 in prizes to the ladies returning the largest number of their spool labels. Messrs. R. Henderson & Co., the Canadian agents for this thread, have heard from quite a number of ladies, and the first three prizes have been gained by the following:

- 1st, \$20, Miss K. Sanderson, Richmond, Que.
- 2nd, \$17.50, Miss A. L. Longh, Toronto.
- 3rd, \$15, Miss Warren, Montreal.

TRIMMINGS AND BUTTONS.

No properly conducted dress department can be run without the necessary trimmings to complete stylish costumes. Brophy, Cains & Co. have always made it a strong feature in their business to have the very latest to match the different ranges of dress goods shown by them.

THE METEOR BINDING.

Messrs. Macdonald Bros., of Montreal, have secured a fine line of velveteen bindings which they are showing through the wholesale or sample post. It is called "Meteor" and we think a very desirable line which every merchant should have in stock. "Meteor" is made of very superior velveteen with woolen cord inserted, and is much worn abroad.

PRACTICAL REMARKS ON CANADIAN TRADE WITH JAPAN.

BY AN INTELLIGENT JAPANESE RESIDING IN CANADA.

Written for THE DRY GOODS REVIEW.

I HAVE a great objection to what is commonly palmed off as "general information" which is in reality nothing but a product of literary hash-work, only fit to cause no end of misjudgment and disappointments. At the same time "trade between Canada and Japan" is confessedly a vast subject inviting a limitless number of questions and answers entirely beyond the scope of this paper. To compromise the matter I ask readers to consult the partial copy of an official table, the latest issued by the Imperial Statistical Bureau of the Japan Government, so that he might see for himself what Japan would sell and buy. But I naturally should not be expected to form any judgment for him; and in the meantime I would offer one or two remarks which may dispel some unwary thoughts too often indulged in

First of all, Canadians must realize that to sell goods to Japan is to compete with England and Germany—especially the latter, and more and more so in the future. The sooner the old time bunco idea of bartering with savages is given up, the better it will fare with whoever proposes to deal with the Japanese, for they are discriminating and wary buyers. On the other hand, in buying things genuinely and characteristically Japanese, Canadians can do best by dealing direct with the natives themselves. For Japanese goods made in Japan are always better and cheaper than those manufactured in England, Germany, and France, and labelled "Made in Japan."

In the next place, it is interesting to note that from almost nothing only twenty years ago Canadian imports from and exports to Japan rose to \$1,500,000 and \$30,000 respectively, according to the Statistical Year Book of Canada of this year. There is no question that in the near future mutual trade could be improved by many times the result just pointed out.

Thirdly, I gladly take this opportunity to say that if you try to bunco Japanese they would also try to bunco you. Similarly, if you try to beat Japanese in a bargain they will play back the same game on you. Too much nonsense has already been said and written about the commercial morality of Japanese traders and merchants, and it is about time that Christians should realize the unfairness of calling or regarding Japanese as unprincipled heathen barbarians, simply because they are apt to beat you at your own game.

Next, I protest against intentional misrepresentation of industrial expansion and labor conditions concerning Japan. I freely admit that she has long since ceased to be an easy prey in the arena of battles of commerce; but it will be cowards only who would say that she has become a formidable enemy. However, as I would at any moment have a man be a cautious observer rather than a petulant dog of conceit, I may point out that Japan, in her own way, has recently achieved great wonders in many lines of human activity. Take, for instance, her cotton industry. Spinning machinery was, indeed, first introduced into Japan in 1866, but it did not come into popular favor until about twenty-two years after, but during the remaining eight years it has practically displaced the use of the old-time hand-spinning wheel, and to-day throughout the Empire there are a million spindles at work.

The spinning machine is, indeed, the first and the only one that Japanese have so far taken hold of earnestly for industrial purposes. But there is every indication that the adoption of machinery and the introduction of new and up-to-date machines will continue for a great many years to come in Japan. Especially things pertaining to electrical plants will have a great demand in Japan for which she offers manifest advantages. Summed up, the position is this:

That Japan wants to supply her own requirements by herself, as far as it is advantageous to do so. And I need not point out what should be the attitude of Canadians in the meantime.

Finally, the social conditions of Japan are such that the labor problem will never become a disturbing element to Japanese industry, jeopardizing the interests of foreigners who may deal with her; while, on the other hand, as a matter of fact, the price of labor, both skilled and unskilled, has shown an increase of from 20 to 300 per cent. during the last 20 years; and there is every sign of its coming up to the level of the American standard, showing no possibility of the influx of Japanese labor causing injury to the labor interests of other countries.

In conclusion, I may remark that in the adjoining table jute rugs and cotton squares are not specified, but I know that they are now rapidly coming into favor with the Canadian public.

K. T. TAKAHASHI.

Montreal, Dec. 30, 1896.

JAPANESE EXPORTS FOR THE YEAR 1894.

Description.	Value.
Rice	Yen 5,595,398
Other cereals and flours	265,523
Fungus and fruits	672,369
Sea weeds	1,117,351
Fishes	2,518,762
Tea (green)	7,569,189
Black and other kinds of tea	361,098
Tobacco	348,274
Liquors	248,687
Other kinds of beverages and foods ..	395,095
Hemp, cotton, and feather downs	202,653
Cocoons, cocoon wastes and eggs of silk worms	328,874
Raw hides	112,444
Bone, tusk, and shell goods	88,698
Wood and bamboo	465,017
Copper	1,799,435
Other metals	328,313
Fuels	6,665,090
Minerals	203,072
Cotton thread	995,530
Raw silk	39,353,156
Silk wastes	3,210,720
Leather	32,647
Copper and metal manufactures	3,214,296
Papers	663,558
Cotton goods	2,995,276
Silk goods	12,983,819
Hemp goods, etc.	73,174
Clothing and belongings	589,384
Fans, etc.	1,170,292
Bamboo and wooden manufactures ..	3,312,755
China and porcelain wares	1,839,614
Metal works	688,328
Lacquer wares	797,539
Screens (folding)	282,349
Matches	3,795,635
Lanterns, etc.	124,184
Boats, vehicles, etc.	195,087
Lithographic and printed matter	97,427
Boots, shoes, etc.	44,157
Tusk, bone and shell manufactures ..	117,360
Camphor	1,023,956
Drugs, medicines and dyes	1,437,674
Oils, soap and wax	1,381,803
Miscellaneous goods	2,506,103

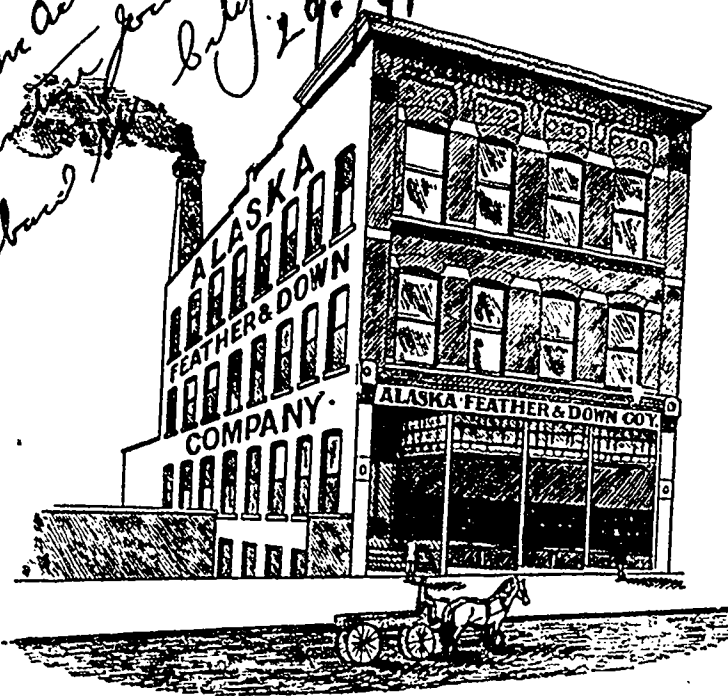
Grand total.....Yen 112,171,175

(Continued on page 60.)

WHERE EIDERDOWN QUILTS ARE MADE.

THE accompanying cut represents the new factory of the Alaska Feather & Down Co., Montreal. The building is conveniently situated, on Guy street, near the Canadian Pacific main track, and near St. Catherine street, Montreal's busy thoroughfare of shoppers. The entire building of four floors, 106 x 40 feet, is devoted to the treatment of down-producing feathers and to the manufacture of their deservedly popular quilts and cushions.

The process is an interesting one, beginning in the basement, where the raw feathers are received and sorted, the different grades—goose, duck, hen and turkey—being carried to the top floor by a clever arrangement of fans and pipes. There they are subjected to so much soaking and poking drying, dusting and blowing, that



one wonders that they are not annihilated. In fact, the manager laughingly said that the soul of the feather was all that was wanted.

Machinery does nearly everything for this line of industry, except selling the goods. Several of the most successful of these machines have been designed and built by the company. They have more faith in padlocks than in patents to protect them, and they carefully guard any parts of their building where these machines are at work.

Compressed air is everywhere used as the vehicle for moving feathers, from the time they are received until the finest quality of soft mossy down emerges from the last separator.

One entire floor is used for filling the various grades of pillows, cushions and quilts, whilst the rear part of the main floor above the boiler and engine rooms is used for packing and shipping.

A 5 h.p. Leonard boiler supplies the steam for their engine, and for the various "steamers;" also for heating the building.

The four windows in front belong to the office and to the sample room, where buyers are made welcome by the secretary, Mr. K. Boissevain.

"THE LEADER" HOSE.

This famous line of stainless and seamless black cotton hose has again been secured by W. R. Brock & Co., who report to have sold last year nearly 10,000 dozen pairs. From the way their travel-

ers are sending in orders for the coming season they hope to exceed the 1896 record. "The Leader" from all appearances still leads, in spite of inferior goods placed on the market under the same name. This line is made specially and only for W. R. Brock & Co.

THE "OAT" BRAND OF THREAD.

THE famous "Cat" brand Belgian sewing cotton has been making its way on the market, despite the fact that it has nothing to do with the great thread combination. THE REVIEW has been told that the dealers who have handled it speak favorably of it. What is perhaps more to the purpose is that they are giving the "Cat" brand a good buying support. Mr. Robertson says that as the thread is sold only on its merits, and is not backed by any combination, it should be to the interest of the trade to give it encouragement, especially as in quality it is acknowledged to be first-class in all respects.

Up to the present time this brand has been handled mostly by import orders. We understand that at an early day it will be carried in stock. It will then be possible to have all orders filled immediately.

CANADIAN MANUFACTURED GOODS OUT IN PRICE.

We have recently come across a line of goods that has evidently gained a reputation, and to obtain a share of the orders placed by the trade a very doubtful method has been resorted to.

The goods in question are a line of collars, manufactured by Tooke Bros. and stamped with their trade mark, "T. B." Their well-known names, Mendon, Alaska, Balerna, Enon, Lonsdale, etc., the identical color of the box used, and even the labels, are copied and offered to the trade, in some cases at least, below the regular trade price. In comparing the goods there is no doubt that those stamped "T. B." have the advantage in quality, make and finish, and the trade generally are too well posted not to place their orders for the best goods, but what we want to point out is the undesirability of adopting this method to obtain orders. It can only result in loss of profit to the originator as well as to the man who copies. A little originality in the latter would mean more profit all round. This is why we are constantly urging manufacturers to sell goods on brands.

ART DRAPERIES.

As the season for house-cleaning approaches, so comes the time for replenishing your stocks with the latest designs in muslins, sateens, cretonnes and denims. The blue print muslins have come to stay for spring, also the craze for denims. These useful articles are being used for floor coverings, crumb cloths, table covers, pillows, etc. These are specially pretty, with designs worked in white for pillows and covers.

The designs in silkolines and sateens are especially beautiful. The favorite colors are the niles and olives, printed in dainty flowers and stripes. Boulter & Stewart, 30 Wellington east, Toronto, are showing a wonderful assortment of the American-made goods—something over a thousand patterns. It will repay you well to see these up-to-date novelties. Keep posted and lead your fellow-men.

AMERICAN COTTONS.

Thibaudeau Bros. & Co. report that in ordering their spring goods they have paid special attention to American printed cotton goods, including linens, lawns, etc. All their staple lines are up to their usual high mark, while they are above the average in their large and well assorted line of American cottons.

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

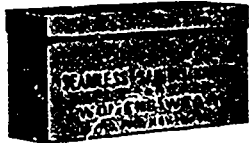
PRINTS
MEN'S WEAR

HOSIERY
LACES and CURTAINS

D. C. Hall & Co., 86 Leonard St.

RETURNED
Feb. 9/97

New York
BICYCLE RIDERS!



THE MEDICAL PROFESSION and
TRAINED NURSES . . .

Pronounce the "Seamless" Sanitas
Napkin (Process Patented) absolutely perfect.

They are antiseptic and absorbent,
remarkably soft, will not chafe the skin;
cheaper than washing.

Are displacing an article that has not
been improved upon for ages.

Ladies' Seamless Sanitas Napkins.
for Health, Comfort and Cleanliness
is the only article of its kind that has
proved absolutely perfect.

Boxes of one dozen each, in gross
packages. Three - 1 ca.
Send for Circular.



PERFORATED
CHAMOIS
UNDERWEAR

For Men and Women
Light in weight, keeps
the body warm and at an
even temperature. You
are protected against chilling winds, that
check perspiration, causing colds and lung
troubles.

HALL'S



Perforated
Buckskin

Underwear

for Men and Women

A tried preventive for
rheumatism, lung
trouble, and colds.
Keeps the body warm
and comfortable,
though lightly clothed.

Send for Illustrated Price List.

LADIES!
Our
Attachable
DRESS SHIELDS



With an Interlining
that is

Absolutely Im-
pervious and
Odorless. No
Rubber.

Easily attached
without sewing
through shield. Highly praised by dress-
makers. When once worn you will never
use any other. Sample pair mailed on re-
ceipt of 20 cents.

D. C. Hall & Co., 86 Leonard St.
Selling Agents New York.

CANFIELD STOCKINET, DIAPERS, BIBS and SHEETING.

Wyld, Grasett & Darling

Recent Repeat Orders passed into Stock:

*Beaver and Melton
Overcoatings, Black and
Blue*

Also fine Ranges of

*Pilots, Naps, Friezes,
Vicunas, Etc.
Heavy Scotch Suitings,
Wool Trouserings, Etc.*

Merchant Tailors' Trimmings kept well assorted
Orders by Letter as well as through our Travellers solicited

Wyld, Grasett & Darling

TORONTO

IMPORTS FOR 1894.

Description	Value
Cereals and flours.....Yen	12,067,294
Vegetables and fruits	342,076
Sugar	13,324,521
Animal food.....	418,527
Liquors and spirits.....	515,343
Tea, coffee, etc.....	49,950
Tobacco	378,834
Miscellaneous articles of con- sumption	649,497
Cotton, cotton seeds.....	19,610,761
Linen.....	537,925
Furs.....	598,248
Hides and fur hides.....	540,731
Bones, tusks, horns and shells.....	315,655
Lumber and rattan	118,589
Steel and iron.....	1,117,825
Copper, bronze, etc.....	73,328
Other metals.....	1,324,635
Fuels.....	495,637
Cotton threads.....	8,088,570
Hemp	130,716
Raw silk and natural silk.....	203,876
Yarns.....	563,501
Prepared hides.....	880,623
Iron half-tempered, etc.....	5,676,490
Copper, bronze, do.....	116,615
Rubber	47,245
Paper.....	688,189
Cotton goods.....	6,969,163
Silk	116,133
Woolen	4,866,155
Mixed textures.....	2,881,880
Clothing, etc.....	486,898
Toilet and household goods.....	172,329
Leather, shell, bone and tusk goods..	30,582
Rubber goods.....	221,068
Carpets and mattings.....	198,507
Glass goods.....	412,458
Porcelain goods.....	79,393
Iron and steel goods.....	2,419,916
Copper and other metal goods.....	239,371
Arms and powder.....	548,365
Scientific and educational instruments	5,535,789
Boats and vehicles.....	9,996,420
Pictures, engravings, etc.....	198,940
Drugs and medicines	3,430,492
Dyes and pigments.....	2,007,714
Petroleum.....	5,135,332
Fat, oil, wax and soap.....	587,848
Fertilizers.....	1,015,831
Miscellaneous products.....	905,669
Grand total.....Yen	117,371,361

A SPECIAL NUMBER.

The Alaska Feather and Down Co. are having a run on a special sofa cushion, which they call their Number 507. It is 20 inches square, covered in high-grade art sateens, with a wide frill and a soft filling. Retailers sell it for 75c.

THE FUR SEASON.

Mr. J. D. Allan, of A. A. Allan & Co., sailed from New York for the European fur markets the first week in January, and will attend the principal sales as an experienced Canadian buyer. Trade in furs during December was good and suitable weather helped this. The present month is turning colder, and trade is expected to improve. The demand for Persian lamb and electric seal has been remarkable, and superior goods have sold well.

FEATHERS IN LONDON.

Mr. J. H. Sherard, of the Alaska Feather and Down Co., returned from a buying trip abroad on the 29th of November. While

in London, he attended one of the auction sales of the Hudson's Bay Co. Bidding was very sharp, especially on feathers, of which there is at present a scarcity in Europe. Down also is reported firm, and prices for down-goods will probably advance in 1897.

PRINTS AND WASH MATERIALS.

W. R. BROCK & CO. are directing special attention to a drive for early spring trade, comprising Japanese fibre crepes, Amaranth cloth, Parisian ripples, azure silks, fine percales, printed cords, brilliants, etc., which were bought from printers' stocks much below regular prices and offered very low for popular trade. They cannot be repeated, and those who wish to have them should send for samples at once.

Among the regular prints is a pretty range of checks, dresden linen and chine effects; a heavy twill cloth in Paisley effects and a special line of moire plisse. Crepons and crimps have run for two seasons, but they continue to sell well owing to price and wonderful design. Printed serge cloth is a novelty. The silver silks are again running; lower grades have been imported, but the genuine silver silks are selling safest, as the color is guaranteed and they are printed in metals that are untarnished. Linen lawns, in plain linen, silk checks and stripes and embroidered figures for the better trade, to be worn over a colored foundation for May and June trade, will be the correct thing, retailing at 15 to 50c.

Reference to linens is for the present deferred, but mention is made of a special line of French canvas, for which a contract has been placed with a manufacturer. Orders for this can be filled until the end of March, after which they will be unable to replace the goods.

MR. RIEPERT IS READY.

Mr. J. Frank Riepert, silk importer, who got burned out in the Barron block fire last month, has secured new and commodious premises at 30 Hospital street, Montreal. He is now in a better position than ever to fill orders, and, as usual, has a very large assortment of exclusive designs under contract for early spring delivery.

A THRIVING HALIFAX HOUSE.

Smith Bros., of Halifax, are devoting more attention than ever to the millinery branch of their business, and are looking forward to a large increase in their trade, for which they have made every preparation. Their announcement, which appears on page 27, will interest the trade, showing that besides their new features in millinery, they are well assorted in general dry goods.

STOREY'S GLOVES.

This season's goods surpass anything yet offered to the trade by Storey & Co. for style and cheapness. The makes of this enterprising factory already have a popular reputation, and when they announce improvements in price and quality the trade find it worth investigation.

OFFERS IN STAPLES.

In the staple department W. R. Brock & Co. are offering a special line of 30-inch heavy (check and stripe) shirtings to retail by sharp merchants at less than 12½c., worth 15c. A 32-inch wide ticking at 10 per cent. below price is also announced, and Perfection batting at special price, in 8 and 16-oz. bales is likewise a feature. These are exclusive lines.

THE LACE TRADE.

There is a good demand for hand-made Torchons, Chantilly Irish points, Valenciennes, etc., and Wyld, Grasset & Darling are well assorted in the lace department.

SILKS--Spring 1897--SILKS

We have pleasure in announcing that as usual we are showing the latest Novelties in exclusive designs in Japanese, French and Swiss Silks. Buyers will find us with a complete range of the most desirable goods, from low and medium lines to the richest makes; all at very close prices. Please notice our new address:

30 Hospital St.
MONTREAL

Japanese, Chinese and European Silks

Branches:

LYONS
YOKOHAMA
SHANGHAI

J. FRANK RIEPERT

Direct Importer

30 Hospital Street MONTREAL

OUR Down Quilts are too well known to require much advertising. Retail merchants who care for style, finish, purity and quality, invariably handle Alaska Down Quilts, and handle nothing else; but if you sell also Cotton Comfortors, you must know the

Puritas!
Puritas!!
Puritas!!!

A White Cotton Comfortor which sells for the price of one filled with flock. Manufactured exclusively by your obedient servant,

The Alaska Feather & Down Co'y. Ltd.

290 Guy Street,
MONTREAL.

A. A. ALLAN & CO.

WHOLESALE MANUFACTURERS
LADIES' AND GENTS'

Fine Furs

Buyers will find with us a complete range of all the most desirable lines so much in demand this season.

Fur Coats
Jackets and Capes

. . . In great variety.

ROBES - ROBES - ROBES

9 Large Selection and Special Value.

Letter orders carefully attended to

A. A. ALLAN & CO.

51 Bay St. TORONTO

**KID
GLOVES**



EMIL PEWNY & CO.

Sun Life Building
MONTREAL



STOCK ON HAND



IN wishing our many friends a Happy and Prosperous New Year, we beg to announce that our ten travelers will take up their respective routes at once with a complete and most attractive set of samples for the spring trade. It will interest you to see our collection, as your competitors certainly will. Soliciting your usual kind consideration, and with best wishes for the new year, we are, obediently yours,

KYLE, CHEESBROUGH & CO.

... MONTREAL

YOU KNOW OR...
HAVE HEARD OF
THE CELEBRATED

WE ARE IN
IT FOR... 1897

PLUSH
LINED

ALASKA

SOCKS AND MITTENS

Our Representative
is now showing these
goods in the Northwest.
Did he call?

WHOLESALE ONLY



The Alaska Sock--Patented.

Our Representative
will soon show them in
the Maritime Provinces
and will call.

WHOLESALE ONLY

WILL VISIT THE ONTARIO AND QUEBEC TRADE DURING JANUARY.

WE THINK WE CAN PLEASE YOU, HAVING THIRTEEN STYLES
AND ALL THE COLORS AND COMBINATIONS TO BE DESIRED.
THE GOODS ARE RIGHT AND PRICES INTERESTING.

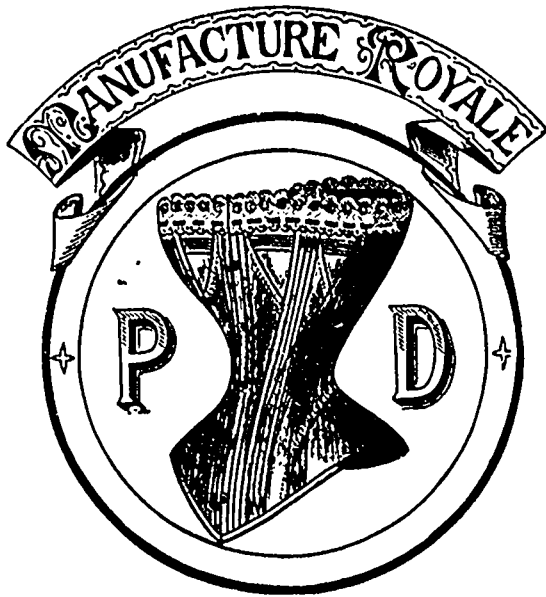
YOUR CORRESPONDENCE IN KNIT GOODS INVITED.

THE EVER-READY DRESS STAY CO.

SOLE MANUFACTURERS

WINDSOR, ONTARIO.

RETURNED
5/2/97.



P.D. Corsets

The well-known P.D. Corsets are absolutely without rival for quality, perfect fit, and beautiful finish, and are made in every variety of shape and style.

Every pair of P.D. Corsets are tailor cut, and guaranteed to be made of the very best materials. The manufacturers have enjoyed for years the world-wide reputation for being the finest corset makers.

The output of these nonpareil corsets is quite beyond precedence, and is still increasing by leaps and bounds. These corsets are retailed in every country, and are considered by the trade all over the universe as the standard for corset value. 10 Gold Medals and Diplomes d'Honneur

have been awarded to these beautiful corsets at all the leading International Exhibitions during the last 20 years. At the Antwerp Exhibition of 1894, a member of the firm was appointed president of the International Jury, an honor generally conferred on the manufacturer who takes the lead in his particular branch of manufacture. The increased sale of these goods in this country has compelled us to look for larger and more commodious premises, which we have taken on Victoria Square, now in construction, and we hope to take possession in about a month's time. Wholesale Only.

KONIG & STUFFMANN, Victoria Square, Montreal

Dress
Goods
Silks
Velvets
Velveteens
Sealettes
Costume
Cloths



Woollens
Cottons
Carpets
Oil-Cloths
Blankets
Yarns

P. GARNEAU, FILS & CIE. DRY GOODS IMPORTERS

Special attention given to Letter Orders

Quebec

ADVENT of the...

American Queen Department

THE advent of '97 marks the crowning effort in the style, variety, finish and worth of our fabrics. In fact, it will be our QUEEN year, as on January 10th we will celebrate our removal to Nos. 380 and 382 BROADWAY by introducing to merchants a new department, which has been appropriately named the "American Queen" Department, which will consist of the choicest novelties and the best of our manufacturing efforts for this season.

In this Department our No. 1 and No. 2 "American Queen" Organdies will hold a conspicuous place, by virtue of their gauzy beauty, perfect finish and their present prominence in fashion's realm.

The "American Queen" Dimities will strive for honor with "American Queen" Grenadines, and the "American Queen" Henriettas will be certain to interest careful buyers.

Our "American Queen" Three Leaf Twills, representing our 16 years of progressive growth and improvement in weave and finish, will be fortified by the "American Queen" Waist and Skirt Linings.

The "American Queen" Giant Fabric and Silk Premier will lend their strength, gained by recognized merit, to the "American Queen" Department.

No progressive merchant or buyer can say that his duty has been performed to himself or employers who fails to visit the "American Queen" Department, and inspect the following fabrics:

American Queen Organdies No. 1.
American Queen Organdies No. 2.
American Queen Dimity.
American Queen Grenadine.
American Queen Henrietta.

American Queen Three Leaf Twill.
American Queen Waist Lining.
American Queen Skirt Lining.
American Queen Giant Fabrics.
American Queen Silk Premier.

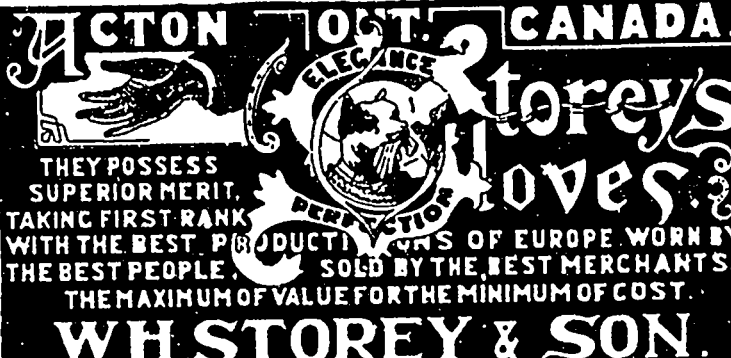
Be sure you see the words "American Queen" on the Selvedge.

GILBERT MANUFACTURING CO.

From January 10th, 1897, at
Nos. 380 and 382 BROADWAY.

514 and 516 BROADWAY, NEW YORK.

ACTON MONTREAL CANADA.



Storey's GLOVES.

THEY POSSESS SUPERIOR MERIT, TAKING FIRST RANK WITH THE BEST PRODUCTS OF EUROPE WORN BY THE BEST PEOPLE. SOLD BY THE BEST MERCHANTS. THE MAXIMUM OF VALUE FOR THE MINIMUM OF COST.

W.H. STOREY & SON.

Our Representatives

are now on the road, and we solicit the patronage of the Canadian trade.

EXTRA VALUES OFFERED.

Shirts

Blouses

Collars

Overalls

Cuffs

Jackets

SHIRTS--We can give you the best lines of White Shirts at the very best prices, because we do our own bleaching by a process patented by us this year. We also carry a large stock of Regattas, Black Sateens, 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.

John Marshall & Co.

Wholesale Merchants and Manufacturers

**HATS, CAPS,
FURS, STRAWS,
GLOVES, Etc.**

68 and 70 Dundas Street,

LONDON, ONT.

Wholesale Men Need the Best

of clerks. A young Englishman, with considerable experience, wishes situation in a wholesale Dry Goods House. A house doing a large European trade preferred, as applicant speaks fluently French, German, Italian and Portuguese. Apply,

A. M. D.

Montreal Office, Dry Goods Review.

All the Rage

Our 64-inch

Blanket Cloths..

for Mantles, in
RED, BLUE, BLACK and GREEN.

... TRY THEM ...

The T. H. Taylor Co., Ltd.
Chatham, Ont.

Manufacturers of All-Wool Tweeds, Flannels, Blankets and Yarns, etc.

Finley, Smith & Co.

Importers of...

WOOLLENS and
TAILORS'
TRIMMINGS



29 VICTORIA SQUARE

Wm. C. FINLEY
J. R. SMITH

MONTREAL

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

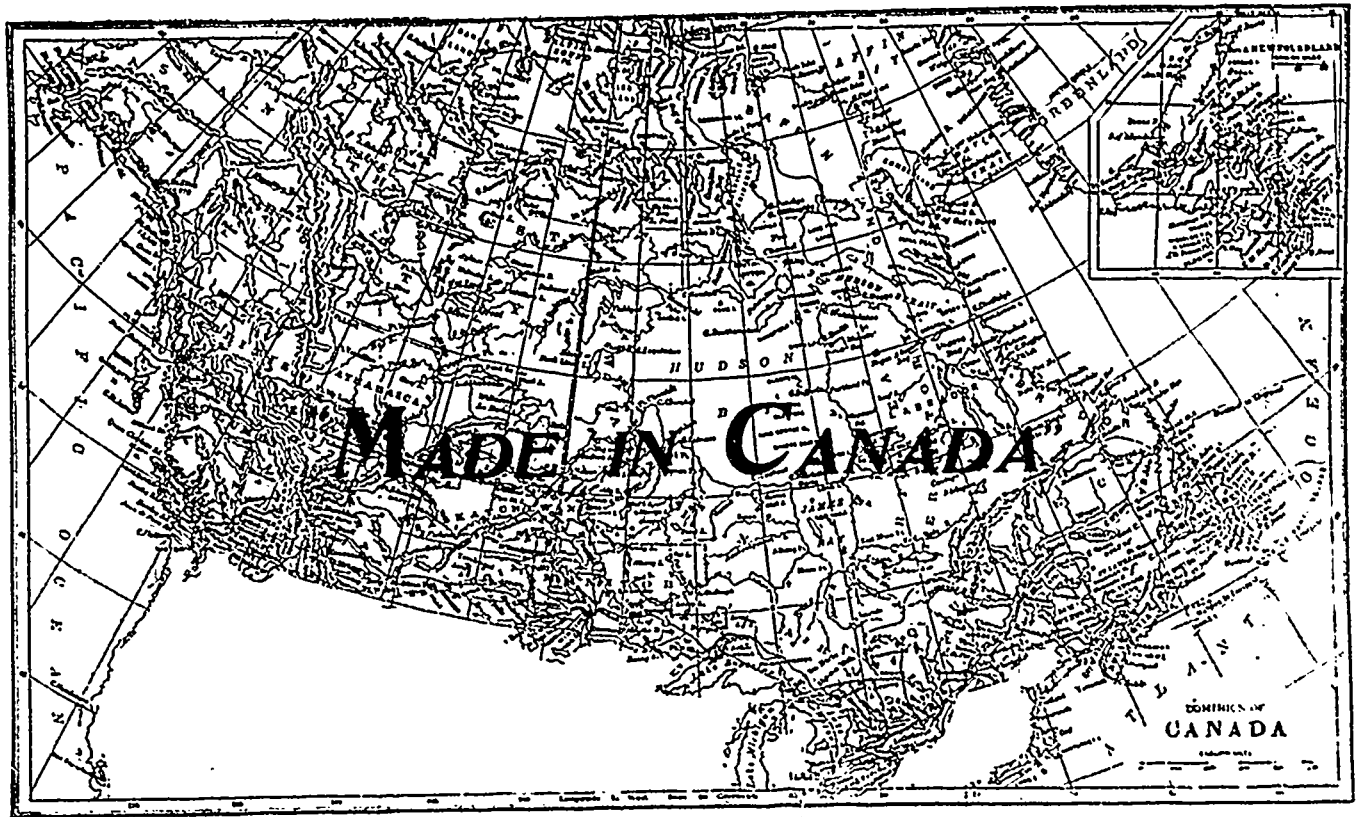
Plain Suitings
Wool Trouserings
Twill Worsteds
Ladies' Golf Cloakings
Ladies' Domestic Dress Goods

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

TORONTO



MANUFACTURERS, A WORD WITH YOU.

ONE thing about the hearings before the Tariff Commission must strike even a casual observer.

Certain Canadian manufacturing interests state their case to the Ministers. A few questions are asked and answered. A report of the proceedings appears in the daily press next morning. And that is all.

Apparently there is no one who waits upon the Ministers to back up the claims and explanations of the manufacturers. No one but themselves, seemingly, is interested enough to go before the Ministers, and from the general standpoint of the business community put in a plea that tariff revision should be on moderate lines. We are left to infer that the whole procedure is a pure game of grab on the part of mill owners, who want to get all the protection for themselves they can, and that the country, as a whole, is rather against their demands than in favor of them. One would think that it was a matter of perfect indifference to the country whether the mills were running or whether they closed down for a century or two.

No doubt this is where the Government's duty comes in. It will have to decide how far the claims of the manufacturing industries can be allowed, and Parliament will, of course, endorse the decision. But what we want to put to manufacturers themselves, plainly and squarely, is this: Why haven't you more friends at the present moment? Why aren't the men who sell your goods and make a profit on them interested enough to stand up and declare that you ought not to be wiped out?

There are the retailers and the wholesalers. Our good friends the wholesalers are importers on a large scale, and they were awake early in the morning with demands about rates of duty, ports of entry, and the inequalities of the system of appraisement. But not one word about the native industries. The native indus-

tries were left to take care of themselves. Then as to the retailers, men who handle your goods from Cape Breton to Vancouver Island; how much do they know or care about you? Some of them, many, never heard of you. The large mills, for example, which don't sell direct to the retailer; do you think there is one merchant in a hundred who has the slightest personal knowledge of your name, your fine plant, your modern equipped mills, your old-established reputation?

Canadian goods are often sent out to the trade or consumer without any brand or distinguishing mark; there is nothing by which they can be identified, and as often as not a really good native article is dubbed imported, so that the home manufacturer loses the credit of his brains and enterprise. The wholesalers do not like branded goods, as a rule, and the Canadian manufacturer, therefore, seldom gets any hold on the retailer, who can do so much to popularize any lines of stuff in the country.

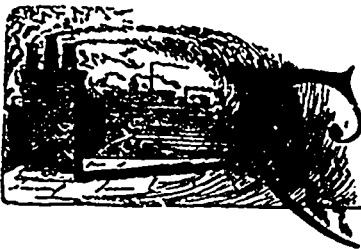
THE REVIEW is never tired of saying a good word—when one can honestly be said—about the excellence of Canadian-made goods. This paper hears oftener, probably, from the retail merchants of Canada than any other single agency. We know what a good many of them think and feel. There is, at this moment, among them considerable indifference and apathy as to the fate of the Canadian cotton, woolen, iron, sugar and other industries. They know little about them, and care in the same proportion.

Now, the United States manufacturer makes himself and his wares known. He will talk the hair off the top of your head if you let him. And, from the business standpoint, he is right. A few years ago, in 1892, there was a wild outcry for "free trade" in the United States. The feeling swept Congress. After receiving their mandate from the people, the leaders sat down to frame a free trade tariff. They had been talking Adam Smith, and Mongredien,

and John Stuart Mill, and Lord Farrer, and Richard Cobden, and the entire string of free trade authorities for two years and more. One might have expected a radical revision. Finally the "free trade" cry resolved itself into a tariff of about 45 per cent., showing that the national industries had too strong a hold upon the people to be wiped out. There is talk now of an increase in this 45 per cent. tariff. The American manufacturer has secured a reputation for his wares all over the country, and finds enough national backing to retain a reasonable protection for him.

The moral of the situation is plain. Our manufacturers should cultivate and retain the goodwill of the business community and they need not fear any Government. We are not saying these things in any offensive way, and those who feel hurt are wonderfully sensitive and should consider whether a little salutary advice is not good for their constitutions once in a while.

THE BUILDING UP OF A GREAT CONCERN.



AN there be anything more interesting to the trade of Canada than a brief account of how an important industry has developed, and how one establishment has had a marked influence in replacing imported goods with those

of native manufacture? Any commercial traveler will bear witness that not so long ago imported knitted goods ruled this market. To-day Canadian underwear and other goods of that class fill the first place, and one of the big factors in this change has been the Penman Manufacturing Co.

Elsewhere in this issue of THE REVIEW will be found illustrations which give an idea of the magnitude of the business carried on by this concern. The business was founded over 30 years ago by Mr. John Penman, of Paris, and though his establishment was destroyed by fire in 1870, he decided to continue, and in 1874 the mill now known as No. 1 was built. As the years went on other mills were added by purchase. Mill No. 2, for instance, was originally built by Adams & Hackland, but as they went to the wall in 1887, the Penman Co. bought the property and thus increased their own facilities. Mill No. 3 was formerly the works of the Maxwell Agricultural Machinery Co., and when that concern moved to St. Mary's the buildings were bought by the Penman Co., and, being adapted to the manufacture of knitted goods, are used in connection with mills Nos. 1 and 2. The mills named Nos. 4, 5 and 6 were bought in 1893 and have since been managed from the head office in Paris, each mill having a superintendent of ability and experience to carry out the instructions of the directors at headquarters. The combined establishments now form one of the most extensive manufacturing of knitted goods on the American continent, or, perhaps, abroad, a fact which may come as a surprise to many not previously aware of the great development which this industry has scored in Canada. The Penman Co. employ a large number of people, between 600 and 700, who all make good wages, and are, it is gratifying to know, a happy and contented lot of employes, between whom and their employers there exists the best of feeling.

The products of these mills are and have always been favorably known, though as the company sell to the wholesale trade only, our retail readers may not be so familiar with them as they should be. They have always made a point of leading in every new idea, and the finish of the goods has also been a feature with them. There are few industries in the country that have made the progress seen in the manufacture of knitted goods. At the present time, goods of this kind made in Canada compare favorably with those in

any country, and many a lady or gentleman enjoying the comfort of well-fitting underwear and hosiery that they believe are made in England or somewhere else, are really experiencing the satisfaction given by Canadian enterprise and skill. The Penman Co. do their business on such a large scale and with such facilities for turning out first-class work that it would pay anyone interested in this line of manufacture to visit the Penman mills and see for themselves what is being done right in our midst. There exists, unfortunately, in certain quarters, a feeling of no enthusiasm for Canadian goods. Like other people in different lines, the Penman Co. have had to meet this feeling and it is a tribute to the excellence of the goods that they have worked up a great business and enjoy a high reputation with the best trade.

The other day THE REVIEW happened to be in two of the largest wholesale houses in Canada, and the question of the way manufacturers put their goods up was referred to. It is well-known that some Canadian goods are spoiled in reputation, both with the trade and the consumer, by the way they are turned out and packed. The buyers in the two houses cited Penman as an instance of the way goods should be presented to the trade. Said one buyer: "We never have any trouble with the Penman goods; evidently care is taken in every detail and this tells in the long run." This, no doubt, is one of the strong reasons why the trade find it easy and profitable to handle the makes of these mills.

The company has a strong board of directors. The pioneer of the enterprise, Mr. John Penman, is president; Mr. G. H. Bistly, of the well-known wool firm of Long & Bisby, Hamilton, is vice-president; Mr. J. B. Henderson is general manager, and Mr. O. R. Whitby is secretary-treasurer. Mr. Henderson has spent his life in the knitted goods business and has practical knowledge of every branch of it. Under a capable board like this the affairs of the company are naturally well directed.

AN IDEA FOR THE TAILORING DEPARTMENT.

It pays to please your customers. It pays to be honest with them. By doing both you can generally manage to hold their trade. If you see a customer is inclined to buy something that may not give satisfaction, tell him so in the most delicate manner possible.

Farmers, mechanics and ordinary working men always have a tendency to buy the delicately colored goods they see the business man wear. They are not at all adapted for them. They soon turn shabby under the hard treatment men in their position are likely to give them.

Not very long ago we saw a farmer at a funeral. He wore a fine tweed suit of neat pattern, and highly colored. It rained and he got wet on his way there. By-and-bye the sun came out bright and strong, and ruined the colors. The suit looked shabby. He at once condemned the merchant from whom he bought it. His wife and family were prejudiced against him and took the trade to another store. They thought he had cheated them, and that the goods were shoddy. It was not the fault of the merchant. These delicately colored tweeds will not stand this sort of wear. They are intended for the office man and the city chap, who are not exposed to the inclemency of the weather, and who are accustomed to take better care of their clothes at all times. When a man asks to see the pattern for a suit, and you find he is inclined to order something fancy, tell him that the piece he selects is very good, probably a little more expensive than anything else you have, but that it won't give him satisfaction: the coarser goods will. Explain that if exposed to the climate the fabric is apt to go off. If he insists on taking it, of course let him have it, and he will remember the kindly advice.

This is an idea for the tailoring department from the experience of one of the largest handlers of tweeds in the country.

WOOLENS AND CLOTHING.

THE PRESENT LONDON FASHIONS.

There is a pretty general outcry, says Minister's London Gazette, for something fresh in dress coatings. Everybody is tired of the twill and pinhead cashmeres, cut and uncut, but our manufacturers seem quite unable to produce any new weaves. A change is certainly desirable. The makes in use at present harbor a lot of dust, and in most cases are too soft and "raggy" to produce a proper "hang." They are, after all is said and done, but a poor substitute for the good old superfines. On the Continent faced cloths, of a kind of corkscrew texture, are worn, and, from what we have seen, they look and make up very well. But a leading West of England manufacturer tells us that they cannot be made here, owing to some apparent peculiarity of climate.

Ladies' tailors are having a better season than for some years past. The distinguishing feature in the present moment's fashions are blazing-poppo-red materials, of a wide twill serge character. The extent to which they are worn is simply marvellous. A large number were to be seen at Hyde Park's church parade one Sunday this month, and the mixture of red costumes, black coats and green grass was very picturesque.

A loose-fronted reefer coat, with black velvet collar, is a favorite style with these red serges; whilst bodices are mostly trimmed with black flat or military braiding, the latter for choice. Stripes, black and white, and blue and white, continue to be worn largely at the same time, and will, we think, last well through next spring in other varieties of color and design. These are the novelties. The bulk of the trade is done in plain materials—venetians and meltons. Purple and green shades, mixed with grey, are the leading tints.

THE GLOBE MILLS.

The trade was not surprised when, a few weeks ago, the announcement was made that the Globe Woolen Mills Co. was in difficulties. The state of trade for the last year or two, and the keen competition among Canadian manufacturers, has made the closing of some of the mills inevitable, even though well managed, as in this case. The mills offered 50c. on the dollar, unsecured. All of the creditors in Canada were willing to accept this, but as there are three or four creditors in Britain, there can be no definite settlement until they are heard from.

THE FUTURE OF TWEEDS.

The extension of bicycling in England is affecting tailors there as it has tailors here. A London contemporary says. "Cycling is exercising a tremendous influence, and it is one which, on the whole, will not be recuperative, but will have the reverse effect so far as men's trade is concerned. What is the point? Why, the men in town are dressing as they did last summer, in tweeds and flannels, instead of black morning coats, frock coats, summer Chesterfields, silk hats, fancy gloves, patent leather boots, etc. These have practically vanished. The west end trade said they had never made so many tweeds, so few extra fine coats. All this has had a bad effect, both on profit and returns. It is not fancy or imagination; we have stated the actual truth without exaggeration. Again, what a tremendous effect the tweed caps and the straw hats have had on the silk hat trade! Again, less return and a limited trade in the more costly lines. This freedom in dress has led to a demand for special materials, elastics, soft and withal gentlemanly. This kind of dress is donned in the morning that a man may cycle to his club, to pay a call, to go to lunch, for which, by the way, he used to dress up, and in many cases he has changed to flannel and colored shirts, instead of the costly and elaborate dress white ones. We may like it or not, but the

tendency has been greatly in the same direction before cycling predominated as it does to-day. As a sport it has come to stay, and it is swaying a vaster influence than any man or woman can now imagine on the styles, the material and the trade. It is not altogether hopeful. Decidedly it is getting many into freer ways. Not long ago if a man went out with a lady he must put on a certain kind of garment, far more costly than a cycling suit. To-day he sallies forth, whether a town or country gentleman, in a soft tweed knickerbocker suit till he has to doff it for dinner, or as likely as not he does not take it off at all. The straightened particular high-drawn etiquette of sobriety has not had a shock in all this, but has welcomed it, and is welcoming it still, is looking forward to its development in the future. This is palpable. Therefore, we are not to expect the old days to return. Men are going largely to wear tweeds, and the fetters once broken in England they will follow on the continent, and in America, and it will lead to cheapening of cloth, though this is hardly necessary."

RAW WOOL.

The wool market has been very quiet for the last month. Prices have remained stationary, and sales but very slow. At the last sale in London, in November, the prices were higher and consequently prices here are slightly higher than six weeks ago. Greasy cape sells at 14 to 16c. at present. The outlook is fair. Some small orders are already in. It is not anticipated, however, that there will be any great rise in prices. Towards the end of December a few cars from Montreal were sold in the States, though the buying was more speculative than on account of any real demand.

CANADIAN BEAVER.

In beavers Canada should soon be able to supply her own demand. The Paton Co. are now showing samples that are better value for the money than imported goods, and they look as well. Jobbing houses who have hitherto been importers have placed orders this year for domestic make.

A PROGRESSIVE INDUSTRY.

It is pleasing to know, as an evidence of the fact that a good article, well advertised, must finally become a recognized one, that the manufacturers of the "Health" brand underwear have booked for the spring season, in all the large centres, orders greatly in excess of last season. Their men's goods have also achieved a signal success, notwithstanding slight drawbacks that were encountered last fall whilst making changes in some of their finishing machines, etc. It takes a great deal of perseverance, time, and money, to educate the public, but this seems to have been accomplished by the Montreal Silk Mills Co., the manufacturers of the "Health" brand. The office staff of this institution has been augmented by two representatives from one of the largest houses in the United States, and it has been also found necessary to increase the travelers' staff by two additional representatives.

A. McDougall & Co. report that their serges "Tyke" and "Blenheim" are having increased sales. Hard work and judicious advertising always bring just such results.

The trade will notice that the firm of McMartin, Campbell & Co. has been changed to A. S. Campbell & Co. Mr. McMartin's health does not permit him to continue traveling for the firm. He sold out his interest to Mr. Campbell for cash. The business will continue as before, Mr. Campbell being manager, as in the old firm. In the second year the business of the original firm increased about 50 per cent. under Mr. Campbell's management. At the

same time the firm was gaining a name for giving good goods at good prices.

In a few more days John Macdonald & Co.'s stock for spring, 1897, will be complete in every particular. All the newest and choicest designs, colors and textures in domestic and imported goods. The Kilkenny, untearable and Oakland serges are controlled by this firm. Black worsted and blue worsted, in Venetians and clay twills, they make a specialty of. They show the famous Belwarp serges and coatings. Also special value in worsted and wool trouserings, mantlings, Italian cloths, plain and fancy Silesias and pocketings.

DYEING AND FINISHING IN CANADA.

THE foundation of a very important industry in Canada has been laid by the Merchants' Dyeing and Finishing Co. whose advertisement appears on another page. The completeness of this establishment has been alluded to before in these columns. Everything in the way of equipment, methods of dyeing, skill, expert knowledge, etc., has been laid under contribution until the art has been brought to a standard comparing with what is done in other countries.

The specialty of the company is not re-dyeing, but the dyeing of goods in the grey. It is not, therefore, in competition with any business house in the sale of goods, but exists to promote the introduction into Canada of new materials which can be treated here to suit the immediate requirements and local tastes of this market. The advantage of such a policy is evident to the trade.

Abundant evidence has already been given of the perfect finish of materials treated by the company. Fast and stainless colorings are produced, and the results in plain and figured goods, in two-tone effects, etc., are not surpassed anywhere. This is no empty

phrase. The cloths, of which samples can be had, speak for themselves, and it seems more than probable that in the near future part of the dress materials sold here will be finished in this way. In woollens and silks the company have proved equally successful.

LACE CURTAINS.

W. R. Brock & Co. have for several years past given special attention to lace curtains, and consequently their trade for them has increased far beyond their most sanguine expectations. The Swiss effects they are showing in Scotch and Nottingham-made goods this season will still further increase this branch of their business. They make a point to have extra good value, width and patterns to retail at the popular prices of 25, 50, 75c. and \$1 per pair. On pages 86 and 88 the reader can see three specially good numbers to retail at \$1, and they can supply good patterns to retail at all prices from 25c. to \$6 per pair.

SUSPENDER SNAPS.

Wyld, Grasett & Darling are showing some extra value in men's and boys' suspenders, silk jacquard webs with leather trimmings, and they are offered at surprisingly low prices. Heavy goods, such as the John Bright, farmer's, etc., are of equally good value.

NO AMALGAMATION.

But the Gault Bros. Co., Ltd., are offering some of the cheapest lines in black and colored wool henriettas and velveteens.

Minot, Hopper & Co., New York, one of the principal firms of agents controlling some of the largest mills in the States, have recently appointed H. C. Smythe & Co. their agents for Canada. Their specialty is printed muslins.

"Canadian" Brand Carpet



H. H. BURROWS, Manager.

Is a carpet made from pure fleece wool, and we honestly believe it to be the best carpet on the Canadian market to-day. We exercise the greatest care in the selection and dyeing of the stock and nothing goes into the looms but what we know to be perfectly reliable.

Our standard of quality never changes and we give a guarantee with every roll of carpet that leaves the factory. We sell the "Canadian" Brand at a uniform price, so that the trade is protected against cutting.

WE ALSO MANUFACTURE A FULL LINE OF

Union Carpets Art Squares

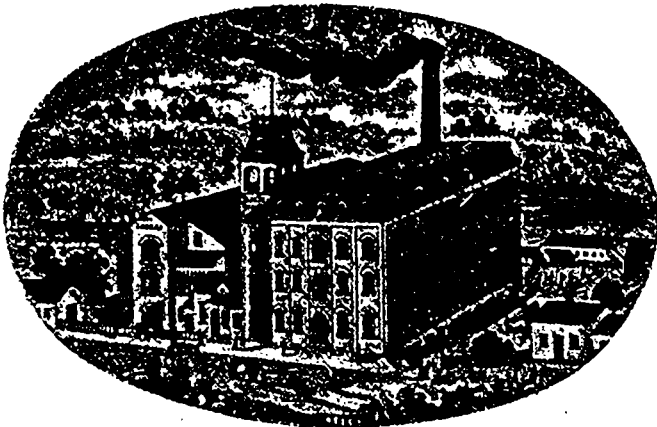
Wool Mats

Rugs

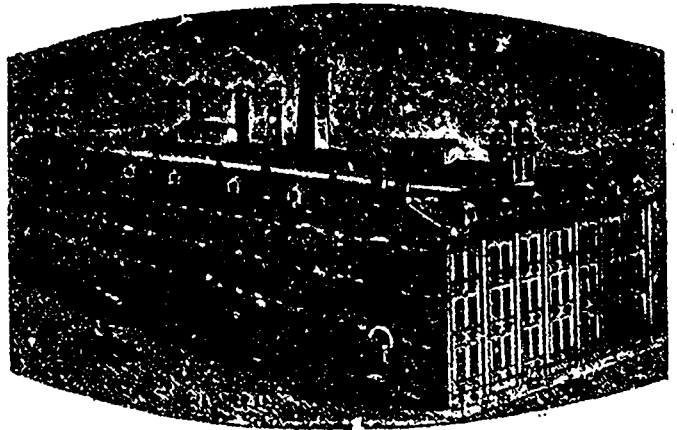
Rug Fringes

We have the newest ideas in colorings and designs. Our travelers are now on the road and will be pleased to show you these goods. We can send samples to any address.

ROYAL CARPET CO. - - GUELPH, ONT.



MILL NO. 1.



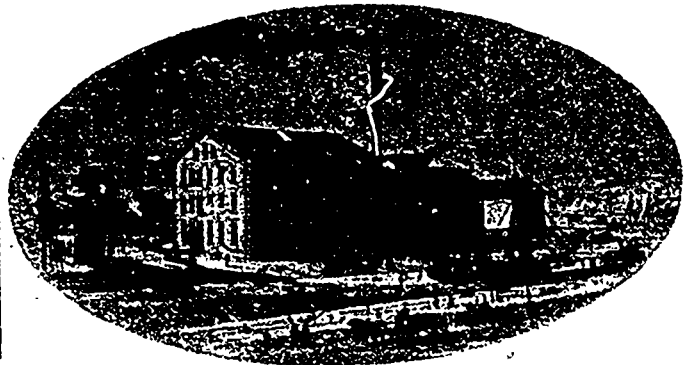
MILL NO. 2.

The Penman Manufacturing Co. Limited

HEAD OFFICE: PARIS, ONT.



MILL NO. 3.



MILL NO. 4.

The Oldest and Largest Manufacturers of

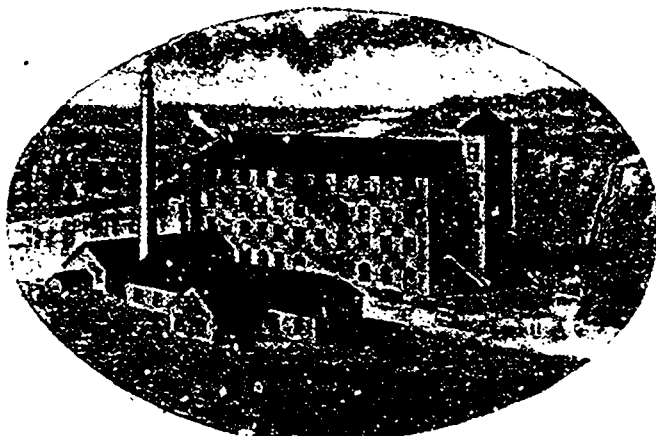
Knitted Goods

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

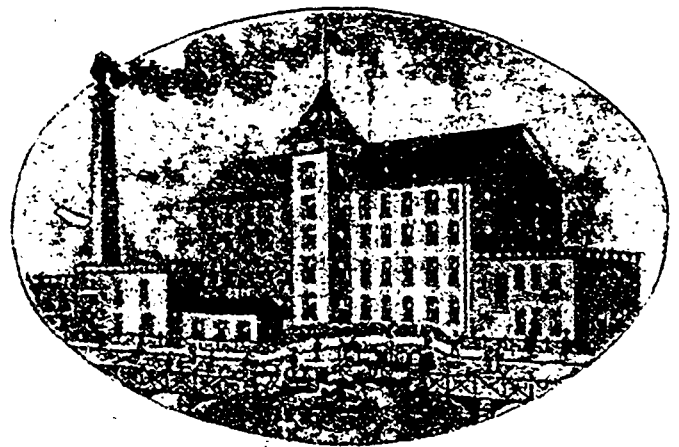
The attention of the trade is specially-called to our Natural Wool, Balbriggan and fine Merino Underwear for Spring. Also our Top Shirts and Half Hose, and "MAGNET" Brand of Ladies' Underwear.

SELLING AGENTS

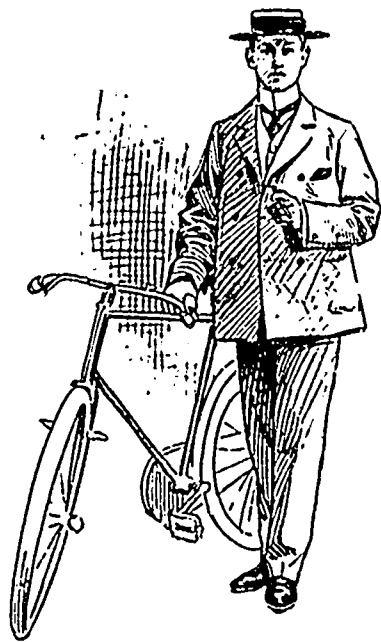
D. MORRICE SONS & CO., MONTREAL AND TORONTO



MILL NO. 5.



MILL NO. 6.



A neat suit for town riding.

For Business or Pleasure,

a man wants a suit that will wear well and look well. For Spring and Summer wear, for business, cycling or general outing purposes, nothing equals our Light and Medium shade

Oxford Homespuns

TRADE MARK

“Tape woven across the end of every web.”

Popular fancy seems to have a tendency in favor of neutral browns and greys, devoid of anything like very conspicuous pattern, for cycling and outing suits, and our spring samples show some handsome weaves in this line. The chief beauty of our Homespuns, however, lies in their EXCELLENT QUALITY. They are guaranteed pure wool, and are woven with the most careful attention to every detail. We have been making Homespuns for the last twenty-nine years and we know just what goes to produce a first-class article.

Almost all wholesalers carry our goods, and you can obtain samples from them, or by writing us direct.

PRIZES AWARDED

Centennial,	1876
Sydney, Aus.,	1877
Paris,	1878
London,	1886
Jamaica,	1891
Chicago,	1893

Oxford Man'f'g. Co.

— Oxford, Nova Scotia.

AGENTS:

JOHN FRASER, Montreal.

W. P. RODGER, Toronto.

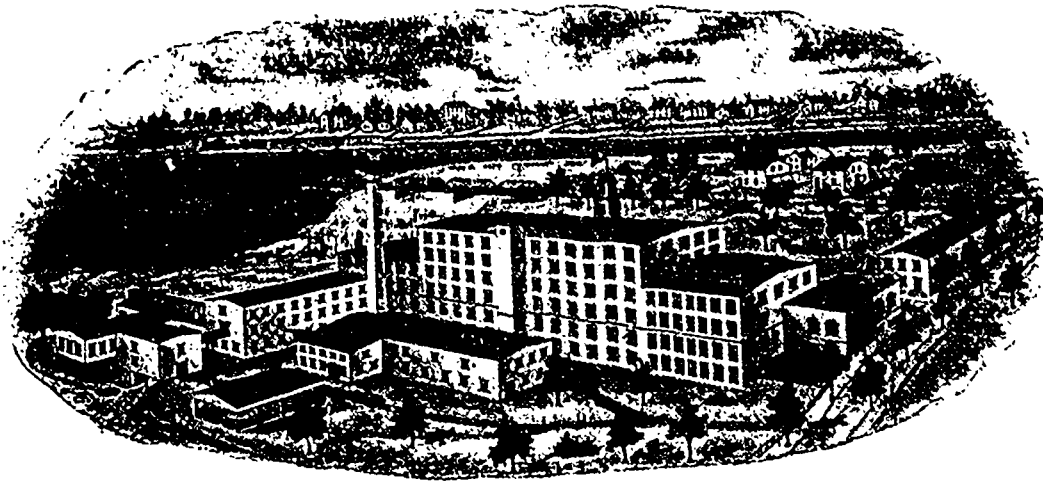
W. G. LUKER & CO., Victoria, B.C.

Rosamond Woolen Co.

ALMONTE,
ONTARIO.

ESTABLISHED 1857

Manufacturers



Suitings
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.

ESTABLISHED 1870.

The R. FORBES CO'Y. Ltd.

HESPELER, ONT.

...MANUFACTURERS OF...

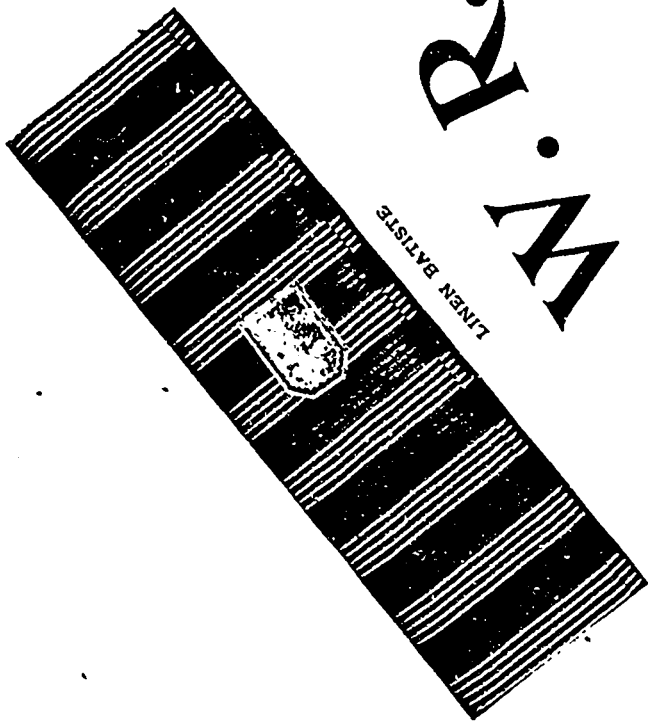
*Indigo and Fast Dyed Blue and Black Serges,
Uniform Cloths,
Worsted Suitings and Pantings.*

*Our Fingering and Machine Knitting Yarns
Cannot be Excelled.*

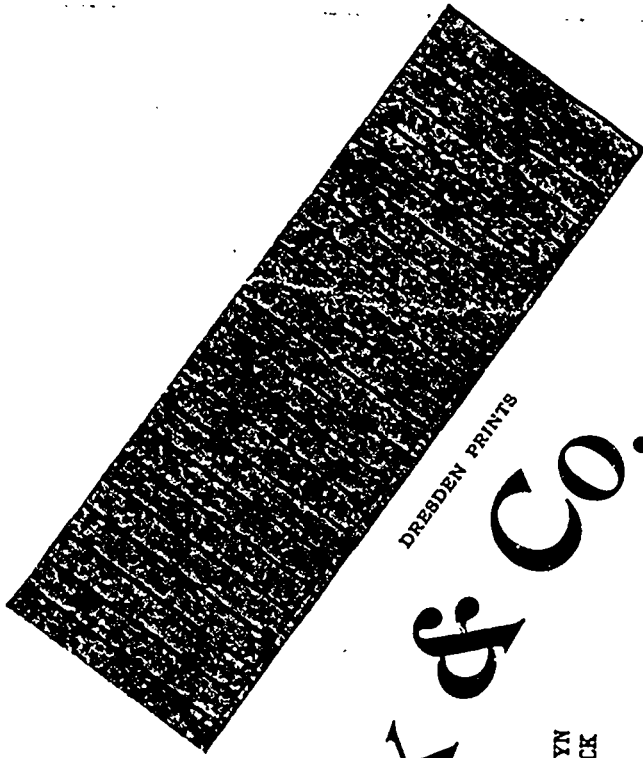
...ASK YOUR WHOLESALE HOUSE FOR OUR GOODS AND HAVE NO OTHER...



WE MAKE A SPECIALTY OF ABOVE LINES.



LINEN ARTISTS



DRESDEN PRINTS

W. R. BROCK & Co.

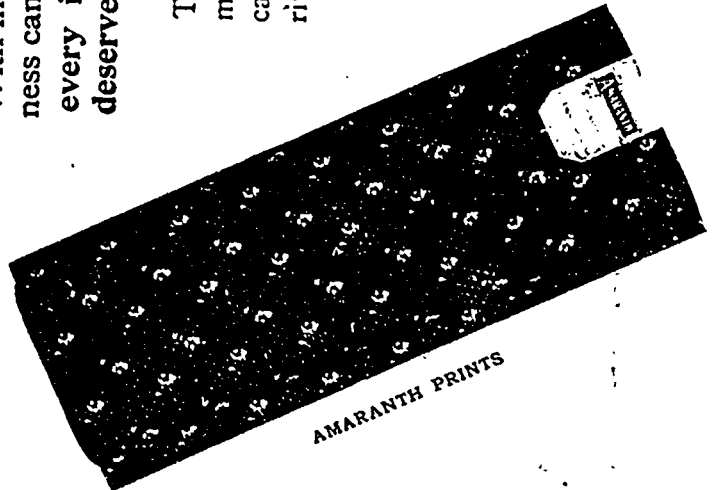
W. R. BROCK
T. J. JERMYN

B. B. CRONYN
W. L. BROCK

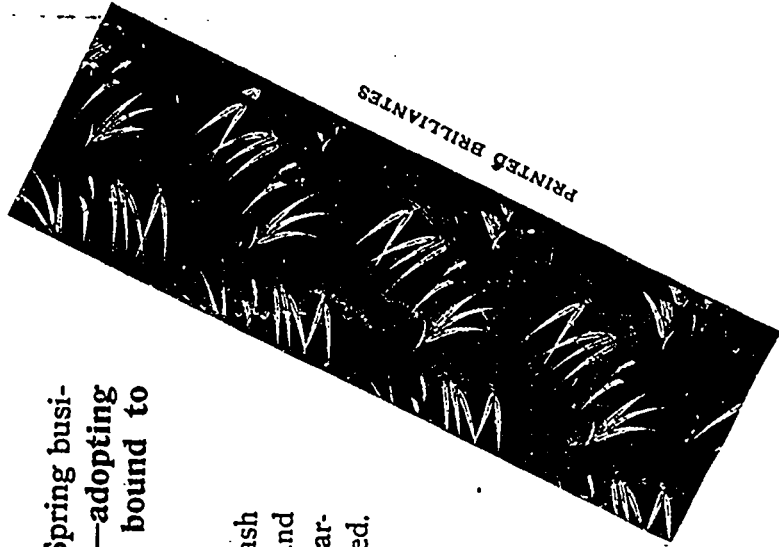


With increased energy, knowledge, ability, and means, open the Spring business campaign: holding fast to main lines in their past record—adopting every improvement—keeping well up to date—they are bound to deserve success.

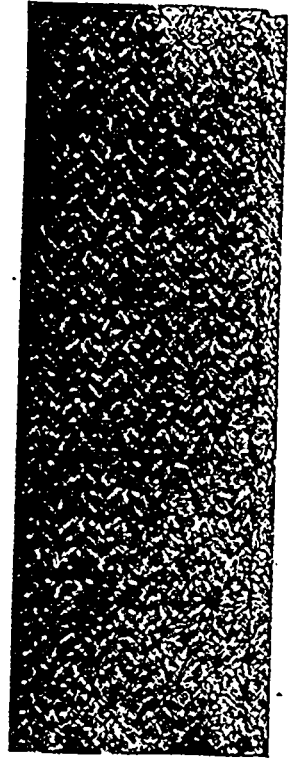
The cuts herewith represent 13 ranges of special prints and wash materials for the early Spring trade. They are all in stock now and cannot be repeated at the prices. Other novelties in stock and arriving daily. The largest and choicest assortment we ever showed.



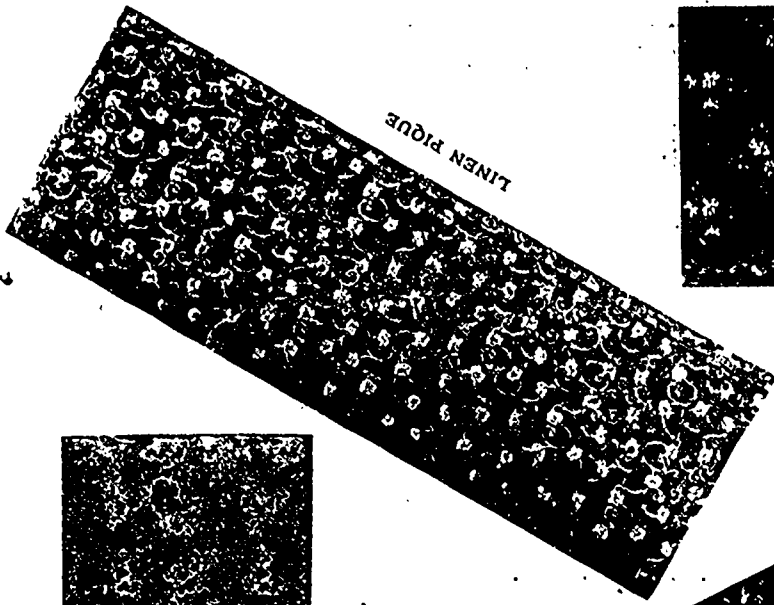
AMARANTH PRINTS



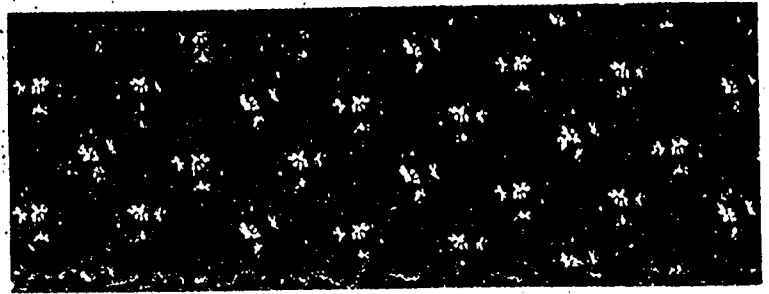
PRINTED BRILLIANTES



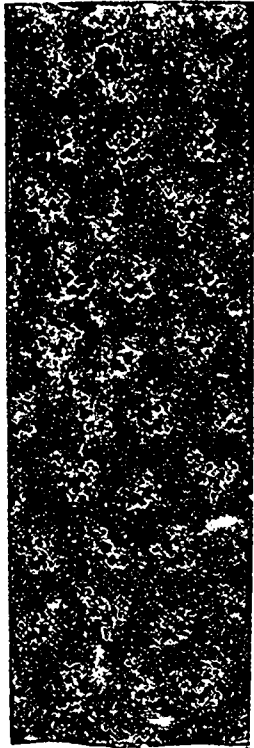
PRINTED LAPPETS



LINEN BLEND

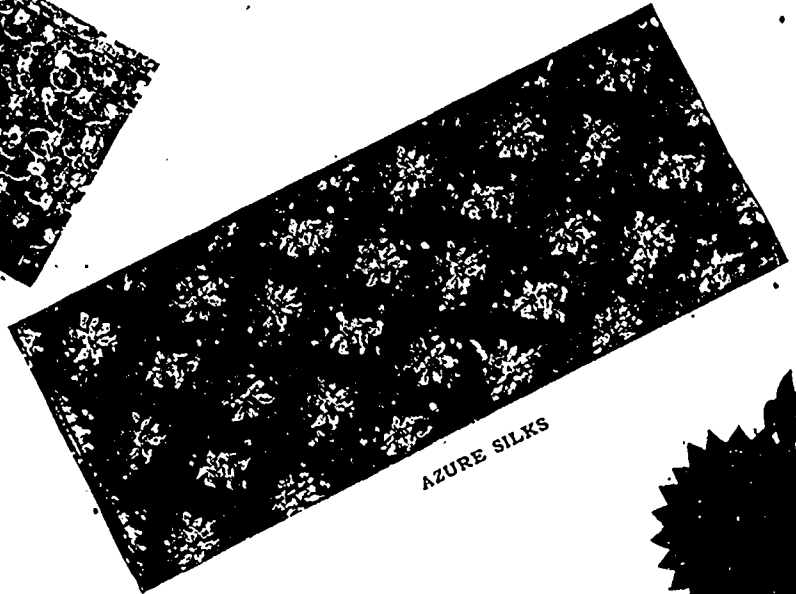


PRINTED DIAGONALS

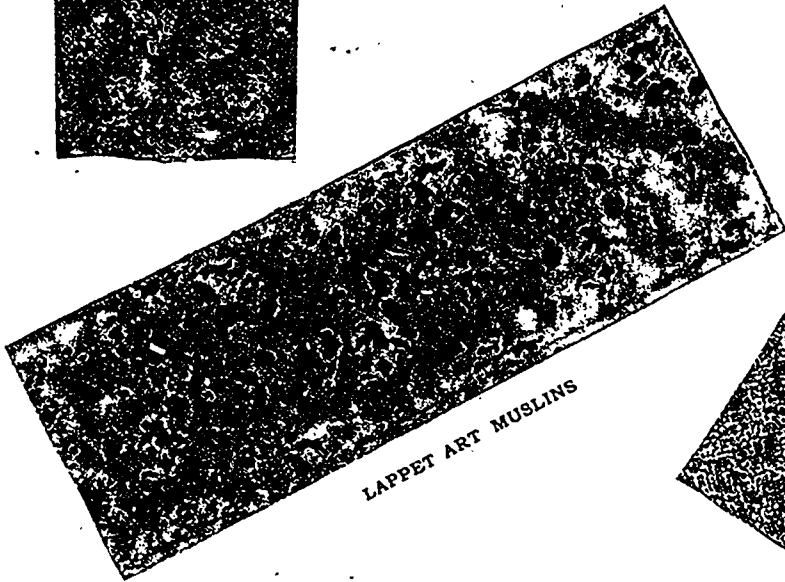
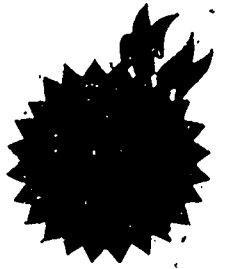


JAPANESE FIBRE CREPES

Things Seen are Greater
Than Things Heard of.



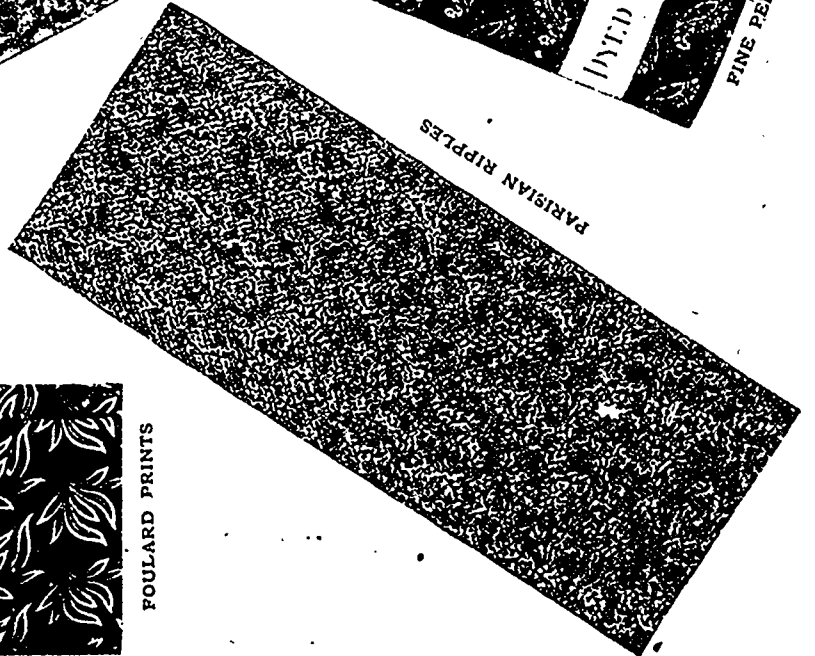
AZURE SILKS



LAPPET ART MUSLINS



FINE PERCALES



PARISIAN RIPPLES



FOULARD PRINTS

ALL THE BEST HOUSES



Carry our goods, because of their reliability and the reputation they have earned for quality, style and finish. Our selling agents are now showing a fine range of samples of

CANADIAN WOOLENS
GOLF CLOAKINGS
DRESS GOODS
SERGES AND TWEEDS

These goods represent absolute perfection in all respects, and it is to your best interests to inspect our samples before placing orders. We sell to the wholesale trade only.

A. W. BRODIE, Hespeler, Ont.

SELLING AGENTS:

MILLICHAMP, COYLE & CO., Montreal, Toronto, Halifax and Victoria

SIZES

Men's and Boys' Underwear

FALL AND WINTER, 1898-97.

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.

Use Sense and Make Dollars

by handling "Eureka" goods. You can't find anything better in their line.

If you want something for nobby Outing Suits ask for our samples of

SUMMER HOMESPUNS

They wear well, keep their shape when made up, and are cheaper and better than imported goods.

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.

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

TOOKE BROS.

CABLE ADDRESS,
"EKOOT."

Office and Warehouse,
20 and 22 St. Helen Street.

Factory,
63 to 69 Latour Street.

Montreal

THANKS TO OUR CUSTOMERS.

The year 1896 has been the most successful ever experienced since we have been in business, and we cheerfully extend our thanks to those who have assisted us in this pleasing result.

We trust 1897 will bring similar results to our customers and the trade generally.

TOOKE BROS.

Stratford
Woolen Mills

Mitchell
Woolen Mills

DUFTON & SONS

Manufacture a special
line of

**Double and
Twist Tweed**

Equal to Scotch.

See . . . their **Trade Mark** ticket on same . . .

DUFTON & SONS . .

**EXTRA
SPECIALS**

1897

**EXTRA
SPECIALS**

SPRING SEASON

Our stock is now complete in all departments. We invite close inspection of our Extra Special Lines.

- High-Class Dress Goods*
- Prints and Duplex Cretons*
- Plain and Fancy Organdie Muslins*
- Ribbons and Laces*
- Cotton and Cashmere Hosiery*
- Kid and Silk Gloves*
- Victoria Lawns*
- Dress Trimmings*

When our Travellers call we feel sure it will pay you to have ocular proof of the values we show.

LONSDALE, REID & CO.


MONTREAL

**EXTRA
SPECIALS**

Letter Orders
have our Special
Attention.

**EXTRA
SPECIALS**

SPRING 1897


WE are very thankful for the liberal patronage of the Trade during the past Season, and we are pleased to state our selection for Spring in

**HOSIERY, GLOVES,
 VEILINGS, LACES,
 HANDKERCHIEFS, Etc.**

has been made with the greatest caution, securing only the Latest Novelties in Veilings, Laces and Handkerchiefs, which will be quite apparent to every purchaser.

OUR HOSIERY has stood the test, and we can confidently recommend our numbers to the Trade.

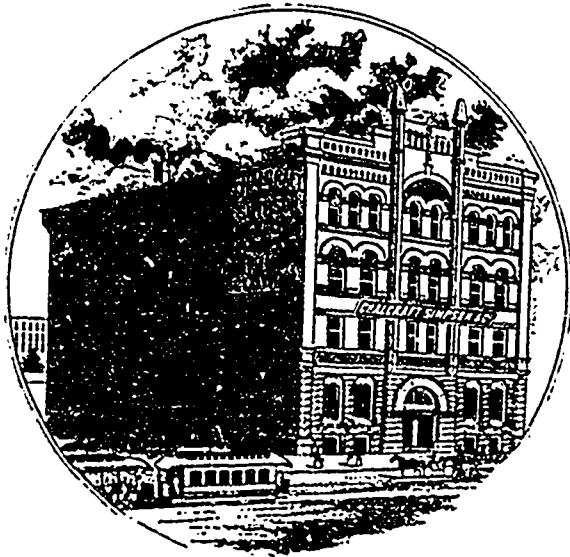
SILK VELVETS and our **ECLIPSE VELVETEENS** still to the fore. "Best value in the market."

Dingman & Co.

Do You Sell....
 Perfect Fibre Lining?


Toronto.

Chalcraft, Simpson & Co.



Clothing
Manufacturers

WHOLESALE.

62 Front Street West,

TORONTO.

A. S. CAMPBELL & Co.

... SUCCESSORS TO ...

... MONTREAL.

McMartin, Campbell & Co.

OUR NEW LINE OF....

SPRING CLOTHING embodies all the progressive ideas of high-grade clothing. Their sale cannot help but give the retailer advantages over those houses that sell inferior goods. The correctness of our fit, and the care taken in manufacturing, has given us a place among the up-to-date houses. We get the latest ideas direct from the principal centres of the U.S., which our foreman visits semi-annually for good goods, well cut, well trimmed and finished. Give us a trial.

BEAVER CLOTH

Every manufacturer makes a specialty of some line, and in *Beaver Cloths* we claim to make the best that can be produced. They could be sold for "Imported Goods," but we are proud to put them on the market as "Canadian Manufactured."



For quality and finish we ask you to compare our lines with the imported at same prices, feeling sure you will have to admit ours are much better value.

THE PATON MFG. CO.

Sherbrooke, P.Q.



Something every store
ought to keep in stock.



Now don't bring me
home anything
but the



Fingering
Yarn..

If they offer you any other, don't take it.

THE PATON MFG. CO.

Montreal Office
409 Board of Trade.

SHERBROOKE, P.Q.

John Fisher, Son & Co.

442 and 444 St. James Street

MONTREAL

WOOLLENS

AND

Tailors' Trimmings

STOCK WELL ASSORTED TO END OF SEASON

We wish also to remind woollen buyers visiting the English markets that our **Huddersfield House** offers exceptional advantages to those requiring cloths for the tailoring and clothing trade, as we have constantly in stock a large assortment of newest cloths and designs in both **WOOLLEN** and **WORSTED SUITINGS** and **PANTINGS**, and are regularly adding new and latest designs as they are being produced.

JOHN FISHER & SONS

St. George's Square - - HUDDERSFIELD, Eng.

Wardlaw Yarn Mills

Dundas, Ont.

Thos. D. Wardlaw

::: Manufacturer of :::

Fingering, Wheeling and
Knitting Yarns

in Woollen and Worsted

Also...

Carpet and Serge Warps



Golf and Bicycle Yarns a Specialty.

Write for Prices and Samples.

To the Wholesale and Manufacturer only.



J J & Co

MONTREAL

We wish all our customers and the trade a Happy and Prosperous New Year.

Our attention is now given to business for Spring 1897.

Foremost in the minds of buyers should be the great importance of acquaintance with the coming season's lines—where to buy, and where to find the most popular styles. We invite careful inspection of our several specialties in every department.

Dress Goods

Velveteens
Silks and Ribbons
Hosiery and Gloves
Underwear
Shirts, Collars & Cuffs
Neckwear
Muslins and Laces
Curtains
Smallwares

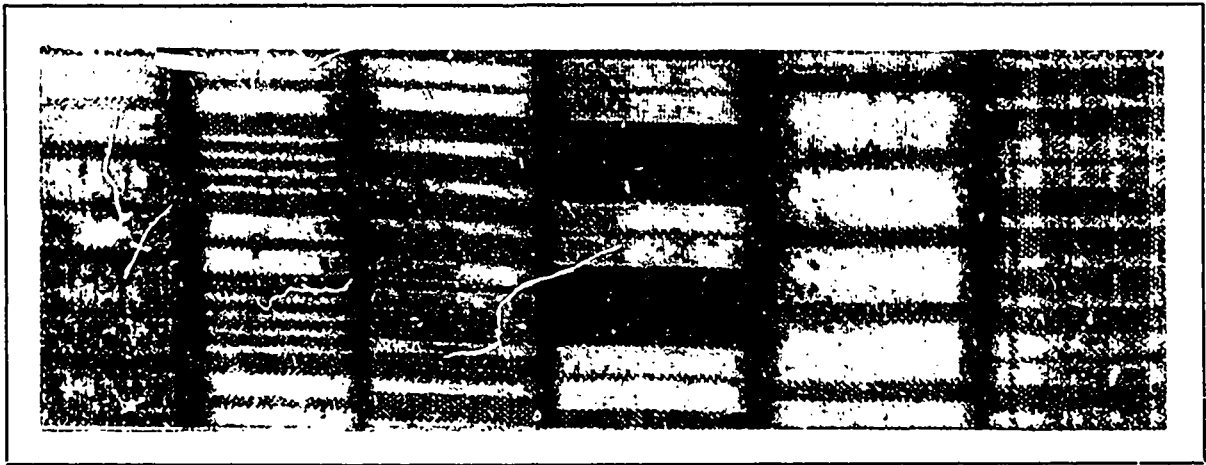
Staples

Prints, Ginghams, Zephyrs
Fancy Cotton Dress Goods
Flannelettes
Shirtings, Tickings
Cottonades
Linings
Table Linens
Towelings

Our importation for Spring is one of the most varied and important that we have ever brought out, and our aim is to make our goods a lasting and increasing advertisement for ourselves and our customers.

James Johnston & Co.

MONTREAL

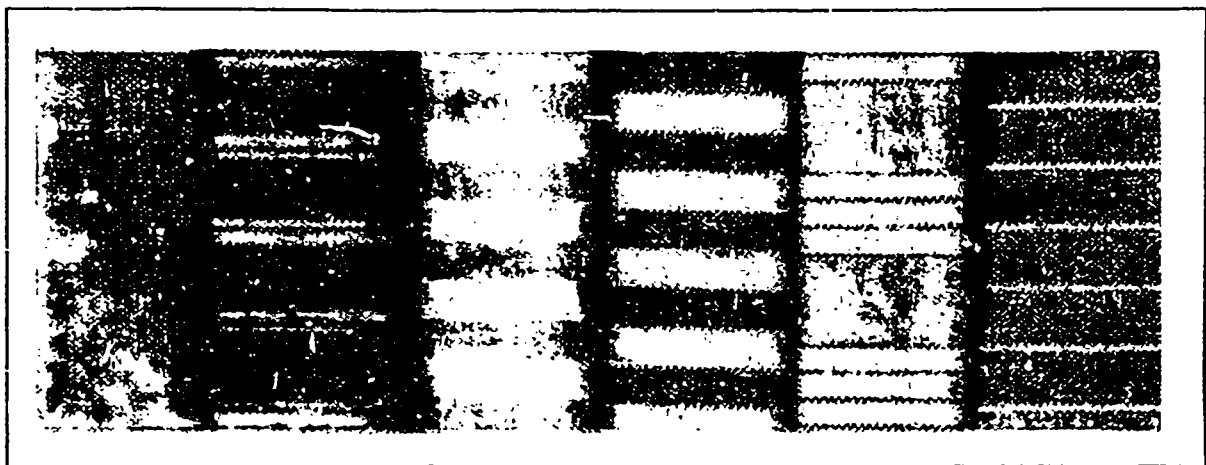


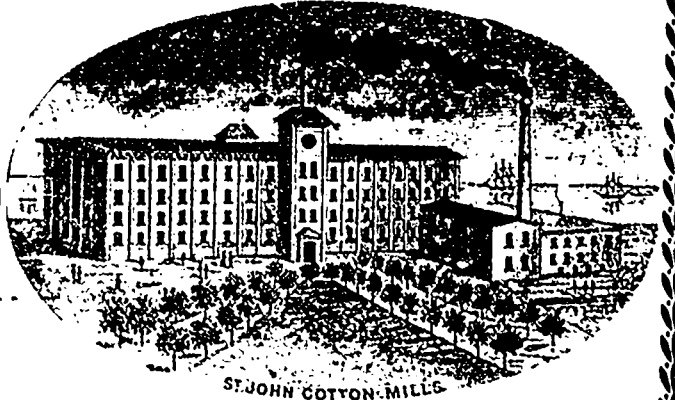
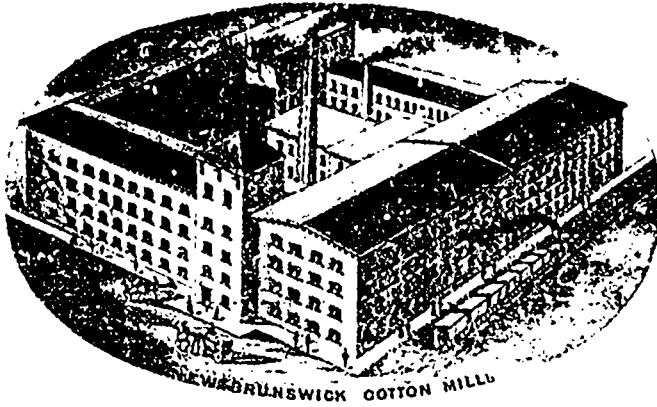
New Ranges *and* Designs

The great success which attended our first offerings of Flannelettes proved that we had something of exceptional value and something demanded by the trade. Sales from every part of Canada were greater than our Mills could turn out, notwithstanding the fact that the machinery ran night and day. We have also received gratifying comments from every quarter of the Dominion.

Have you examined our ranges and designs? If you have, we are sure of a repeat; if you have not examined them, it will pay you to get samples and prices from any wholesale house.

To our already very extensive productions we have added several very popular and attractive new ranges which are now being delivered to the wholesalers. We will also put out from time to time new and saleable varieties at prices suitable to the trade.





WM. PARKS & SON, Ltd.

ST. JOHN, N.B.

Cotton Spinners
Bleachers, Dyers
and Manufacturers

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

THE ONLY "WATER TWIST" YARN MADE IN CANADA.



Agents . . .

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

MILLS:

NEW BRUNSWICK COTTON MILLS
ST. JOHN COTTON MILLS

ST. JOHN, N.B.

The Manhattan Novelty Company

Have the pleasure of announcing to the Canadian
Trade that they have placed their lines of . . .

LEATHER BELTS
HOLDFAST SILK WEB
BELTS
SILK WEB BELTS

BELT PINS
BELT SETS
BLOUSE SETS and
HOSE SUPPORTERS

With the well-known firm of **BAKER & BROWN**, Bank of Toronto Chambers,
Montreal, and respectfully request for them an early inspection of same.

MANHATTAN NOVELTY CO. (The "Holdfast"
People) 404 BROADWAY, NEW YORK

HAMILTON COTTON CO.

Manufacturers of

HAMILTON

Cottonades, Denims,

Hosiery Yarns in Cop, Skein or Cone,

Beam Warps, Carpet Warp,

White and Colored Yarns,

Twines, Lampwicks and Webbing.

Agents, **MESSRS. D. MORRICE SONS & CO.** . MONTREAL.
Agents for Twine, Webbing, Etc., **WM. B. STEWART,** . TORONTO.
Agents for Beam Warps, **GEO. REID,** . . . TORONTO.

WINDOW DRESSING.

ABOUT WINDOW CARDS.

PRICE tickets or window cards in some way explanatory are essential to obtain the best results from a window trim. There are prosaic and intensely practical natures that fail to be attracted in the least by very creditable displays of goods. But let a price

reasonable price suggested, will conserve the advertising value of a location the most effectually."—Chicago D. G. Reporter.

A HUMOROUS FEATURE.

No matter how meritorious a window display may be in itself, it is sometimes advisable to relieve the monotony by some light humorous feature, which can generally be introduced in a manner closely connected with the goods themselves or in the window cards calling attention to them. It will pay the merchant and his clerks to direct their thoughts in this channel in their spare moments and try to devise something that, while serving to amuse the passers-by, will fix the displays made more firmly in their minds. A window card was noticed in a men's furnishing goods store the other day, which is undoubtedly helping to increase the merchant's sales. It was attached to a display of fast black half-hose. The card was a white one with black borders, and bore the following legend: "Obituary: Hermsdorf dyed this week, 25 and 50 cents." This is given simply as an instance of the effectiveness of the use of wit of a delicate kind in window work.

HOLIDAY WINDOWS IN MONTREAL.

In a window facing a corner was a striking display. A windmill, built after the old style, was made up with handkerchiefs of fine cambric and lace. It was thatched with evergreens. The hub of the wheel is covered with silver buckles. The flanges are dolls dressed in different colors. The rim of the wheel is of white handkerchiefs, with colored and lace borders. They are fastened by the corner only, so that when the wheel turns they constantly change their positions. The wheel is kept in motion all the time. Being on the corner, it can be seen far down the street and attracts much attention. Across the bottom of the tower is the usual Christmas greeting. In the same store was seen an old-fashioned cottage built entirely of flowers, mostly roses. Lights were placed inside



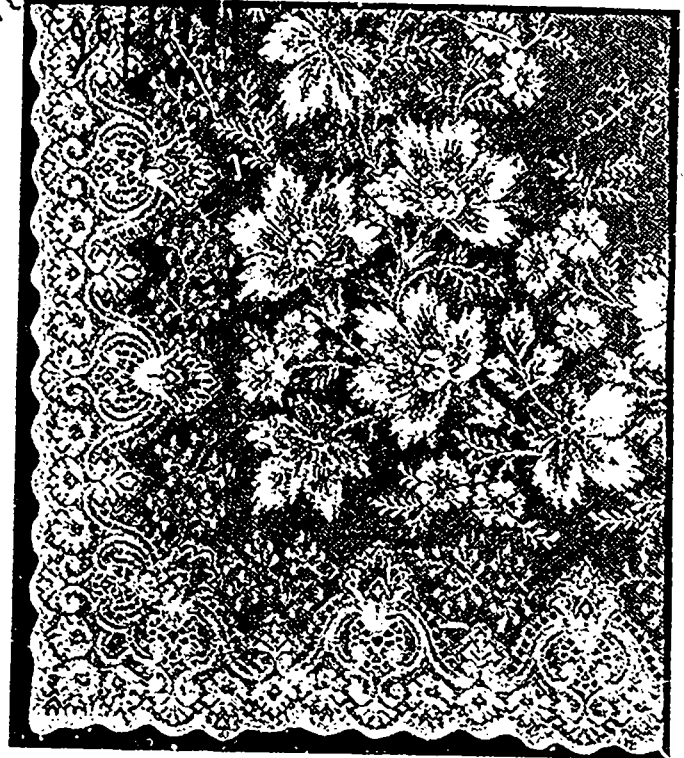
W. R. Brock & Co.—Lace Curtains. See Page 70.
 No. F 3, White } Width 54 inches
 No. F 4, Cream } Length 3 1/2 yards

ticket be placed on a piece of merchandise indicating a bargain and they are interested. The window trimmer has to make his displays reach all kinds of people, and the kind that needs price tickets and window cards is numerous. The opinion of some merchants that a public display of prices detracts from the dignity of the window and of the store is untenable. The best stores do it, and the best of trade is drawn in that manner. The storekeeper, therefore, who does not make use of this opportunity for advertising, either from principle or neglect, is not awake to his own best interests.

There is no excuse for using anything but neatly printed and artistic window cards. Something novel is a card the upper left hand corner of which is irregularly perforated, as if a piece were cut out. Behind the aperture a piece of cardboard is pasted, which entirely covers the ragged edges, and on this board the price mark is placed.

All cards should be properly spaced, and ample margin left around the sides to insure an uncrowded appearance.

That price cards are almost necessary accompaniments of window displays is now generally recognized. Says an exchange: "It is coming to be more and more appreciated that articles attractively displayed, with prices attached, are the most effective for the purpose of getting the people. A novel, interesting or attractive display has an indirect benefit in making the front of the store the lodestone for an idle crowd; but in the most valuable locations this use of the window cannot be afforded all the time. A few of the most salable articles arranged in such a manner as to fix the attention, made the salient point of the picture, with an apparently



W. R. Brock & Co.—Lace Curtains. See Page 70.
 No. E 3, White } Width 60 inches
 No. E 4, Cream } Length 7 yards

and showed through colored glass windows. It had a very pretty effect in the evening.

A very neat display, though not essentially a Christmas one

.... THE

Gault Brothers Co.

Limited



WHOLESALE DRY GOODS AND MANUFACTURERS



1897

1897

We wish you all A Happy and Prosperous New Year, and would call your attention to the following "Special Departments" which are now fully assorted for the Spring season :

Dress Goods

Woolens

Silks

Smallwares

Ribbons

Carpets

Canadian Tweeds

Furnishings

Cottons

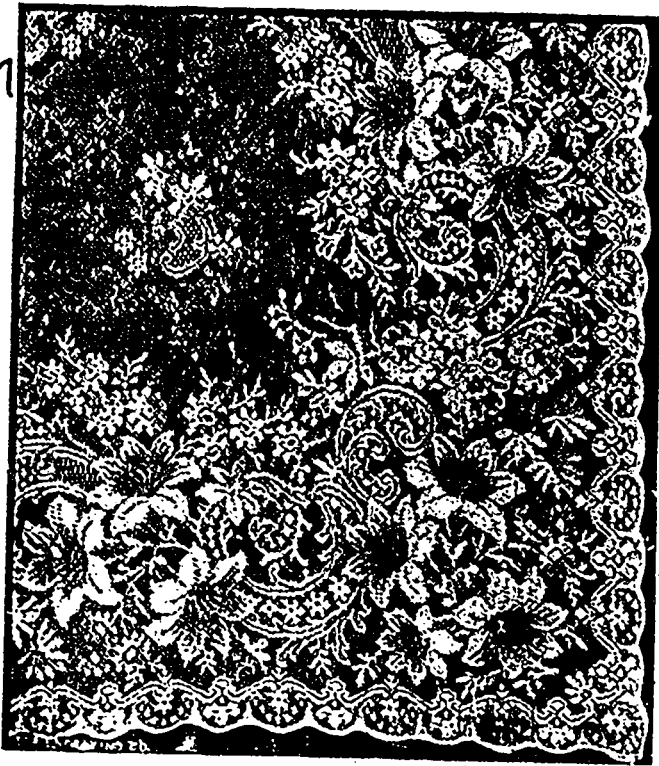
Linen Department

A MANUFACTURER'S STOCK AT SPECIAL PRICES

was a window devoted to linen and lace. A plain background was arranged in dark blue. On this were hung samples of lace and embroidered linen. On each was a small, neatly-printed card with some appropriate motto, such as, "For a friend." The window was very attractive. There was no pretentious design, but everything was so neat that it could not fail to impress.

UPHOLSTERED BACKGROUNDS.

Upholstered backgrounds are rather a recent device of the window trimmers, but they have come into very common use. They have a finished appearance, and are about the most satisfactory thing that can be put behind a display of millinery, fancy goods, crockery, glassware, or fine shoes. It is some little work to construct an upholstered background, but when once made it is



W. R. Brock & Co.—Lace Curtains. See Page 70.
No. 10, White } Width 54 inches
No. 20, Cream } Length 3 1/4 yards

always ready for use until the outer covering of satin or silk is soiled, and then that can be removed and the padding re-covered.

An experienced window trimmer, who has used these backgrounds since they were first thought of, gives the following instructions for making them? Lay cotton batting over the boards, which can be made into any design or size desired, and cover it with cotton flannel drawn plain and tight, and fastened at the edges. The outer covering of silk, or whatever fabric it may be, is then placed over this and fastened down every four or six inches with brass-headed tacks. Moulding is used to fasten the outer covering at the edges. If it is so desired, braid can be run between the tacks and a more ornamental piece of work be obtained.

This is used as a solid background, or can be made as a covering to arches and pillars.—Chicago D. G. Reporter.

HINTS FOR STORE DECORATIONS.

Build one or two arches nine to twelve feet high in the centre of the store or near the entrance. If possible, make a box arch, that is, having about the same width and thickness. Puff or plait it with red, white and blue cloth, and set it with incandescent lights of the same colors, the light matching the cloth. On top of the arch

place a shield draped with flags, and for the keystone inlay a portrait framed with red, white and blue ribbon of suitable width. This arch can be made useful by displaying hats or many other lines of goods on it. Throughout the store, on the shelving and chandeliers, bunting can be draped and festooned. Japanese parasols and lanterns are good things to work into these decorations.

A pretty ribbon window can be made in the following manner: The ribbons are used with the winding paper which serve to set off the goods effectively. Projecting from each side of the front of the window are three rods 20 or 30 inches in length, and from them are suspended the ribbons in loops, a short loop of 12 or 18 inches at the end and the lengths increasing towards the wall. About half way back to the rear on each side and at the top is another rod a little longer than those in front. The ribbons suspended from these reach to the floor. The centre piece is an arrangement of draped ribbons from a semi-circular rod at the top. These strands are also looped and are short in front, gradually increasing in length until at the back they reach the floor. This makes a canopy under which can be placed a bunch of ribbons in assorted colors, resembling a huge flower. To make the loops hang straight they are weighted with bolts of ribbon, which do not detract from the appearance, and add to the symmetry of the whole. A window of the flowered ribbons, which are now so stylish, is extremely attractive made up in this manner. With but little variation lace embroideries can be handled in the same way.—Chicago Reporter.

PLAYING TRICKS WITH THE PUBLIC.

Some controversy is taking place in Britain over a practice adopted by some houses of deceiving the public in their window displays—of marking prices that are not to be seen when the customer enters the shop. A Glasgow "Lady Assistant" thus writes to a London contemporary that had been discussing the subject: "I was glad to read your remarks on the disreputable window tricks as practised by some firms. I can from experience endorse all you say on the subject. The marking of three prices on the goods is disgraceful. The assistant is swindled as well as the customer, as no commission is allowed on the first price, which is, in many cases, more than the goods are worth. Firms here carry on several shops under different names, each claiming to have no connection with the other. Goods are marked under cost in the windows, and woe to the assistant who allows a customer to have a garment from the window. I refer to the exclusive mantle trade only. If I were an independent person instead of an assistant, I would thoroughly expose all. I know from personal experience." Now we have just this to say, that everything in window displays, as in every other branch of our business, should be perfectly straight and square. Deception and trickery never pay; remember that. It is invariably the best policy to be honest. Of course, if you have a bargain in the window ticketed and the customer can legitimately be got to buy something of the same class at a better figure; why, that is good salesmanship. The dressed window and the ticketed price are to attract the buyer in. Once in, the salesman's duty begins and efficiency in the art of selling may induce a larger purchase than was intended. But if the buyer insists on the bargain in the window you must honestly stick to the price named, or ultimately the transaction will come back some day to the injury of the store.

AS TO LIGHTING UP AT NIGHT.

Many town merchants consider that the expense of lighting the windows during evenings when the store is closed is not repaid by any returns, direct or indirect. There are cases where this may be true. But it is well to keep in view the fact that dull stores at night increase the notion of the people for city buying. Lighted, brightly dressed windows are a great attraction. Once get the townspeople

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. 3313 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 Bow.
- "Montrose" Knots.
- "Fashion" Bows.
- "Nominee" 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

proud of their local stores and you may safely defy city competition. Lately Mr. G. R. Sims, the well-known literary man, suggested to London, Eng., merchants that they should have the windows lighted after closing up. The Swan & Edgar concern have decided to give it a trial. As a general rule, London's shopping streets, such as Bond, Regent and Oxford streets, and the Strand, after a certain hour (except for the theatres and hotels) are pretty dark. The Cheapside district is also gloomy. The merchants are asking themselves whether they would be repaid for the cost of the light. In Canadian cities large shops, like Morgan's in Montreal and Simpson's in Toronto, are lighted at night, and passers-by always stop in numbers to examine.

SWISS EMBROIDERIES.

THE GAULT BROS. CO., LTD. have just to hand a large shipment of these goods, including many novelties. The linenette embroideries are specially attractive. Ask their travelers for the "Bee" embroidery.

LADIES' BLOUSES.

The Gault Bros. Co., Ltd. are showing an exceedingly fine range of these goods, including many exclusive styles, which are having an immense sale.

NEW TRIMMINGS.

The Gault Bros. Co., Ltd. report arrival of new lines of dress trimmings. Beaded gimps, ornaments, etc., in all the latest designs.

Ladies' Blouses.—Gault Bros. Co., Ltd.

"KANTOPEN" HOOKS AND EYES.

"Kantopen" hooks and eyes claim to be superior to all others, and give the greatest satisfaction in use. They are to be had of the Gault Bros. Co., Ltd., who are the sole selling agents for the Dominion.

PREPARING FOR A BIG OPENING.

S. F. McKinnon & Co. are making big preparations for the spring trade. In addition to their regular foreign buyers they have sent their head modiste, Miss M. Pinning, to Europe to assist in selecting millinery and millinery novelties.

LOOK AT THE COLORED PHOTO.

We draw the attention of our readers to the Panama down quilt, manufactured by the Alaska Feather & Down Co., and a colored photograph of which is shown on the outside back cover of this issue. It was a popular quilt last year and will likely be a leader in 1897.

FLANNELETTES TO BE HAD.

P. Garneau, Fils & Cie., of Quebec, have purchased a clearing lot of twilled flannelettes in a full range of patterns. These are being offered for a quick sale at manufacturers' prices. Write at once.

RETAILERS ARE SATISFIED.

The Galt Knitting Co. have made a number of convenient changes in the office, and it is now greatly improved. Since showing their goods to the retail trade they have been much encouraged by the favor met with, and merchants who wish to know what the mill selling direct can show should drop a line to the manager.

The Eureka Woolen Manufacturing Co.

MANUFACTURERS OF BLANKETS, TWEEDS, HOMESPUNS
AND YARNS.

M. H. Fitzpatrick, President.
J. P. McLennan, Secretary.

EUREKA, N.S., Dec. 25, '96.

Mr. J. B. MacLean, Montreal.

DEAR MR. MACLEAN,—I know you will be pleased to hear that we are about closing the busiest year in the history of the mill. Our sales for the year 1896 will be the largest we have ever made, and we will close the year with almost no finished goods on hand, and unfortunately some orders unfilled, and spring orders are already coming in. As to profits: Well, we will know in another month. The demand for our knitting yarns was immense. We thought we had reached the top notch last year, but we are only a half ton short of doubling last year's yarn output, while our blankets and tweeds also showed an increase. In fact, we did not canvass some parts of the provinces, as we had more than enough work.

We are now about ready for an active spring campaign, and have no doubt that we can capture all the orders we require to keep us on the hustle for the next six months. We have had orders the past season from Winnipeg, Brandon, Calgary and Rossland, not to speak of places as near as Montreal and Toronto. WE CAN TRACE A LARGE NUMBER OF THESE ORDERS DIRECTLY TO THE CANADIAN DRY GOODS REVIEW.

As in the past, we intend that the name "Eureka" will in the future mean that goods bearing the name will be the best quality that can be made in that class.

Hoping you have found enough work the past year to keep you out of mischief, and wishing you a very prosperous 1897,

Yours sincerely,

J. P. McLENNAN.

TOOKE BROS.

CABLE ADDRESS, "ERKOOT."

Office and Warehouse:
20 and 22 St. Helen street, Montreal.
Factory:
63 to 69 Latour street.

MONTREAL, 22ND DECEMBER, 1896.

MacLean Publishing Co. Montreal.

GENTLEMEN,—We think it only fair that we should acknowledge the advantage we have derived from advertisements inserted in THE CANADIAN DRY GOODS REVIEW. We have had several letter orders recently from firms quite unknown to us in a business way, and TO-DAY A LETTER REACHED US FROM A WHOLESALE FIRM ORDERING SEVERAL SETS OF SAMPLES OF GOODS ADVERTISED BY US IN YOUR JOURNAL. Extending to you the compliments of the season, we are,

Yours very truly,

TOOKE BROS.

THEY COME FROM EVERY PART OF CANADA.

From

213 St. James street,
ROBERT HENDERSON & CO.
Chadwick's Spool Cotton, etc

MONTREAL, DECEMBER 26, 1896.

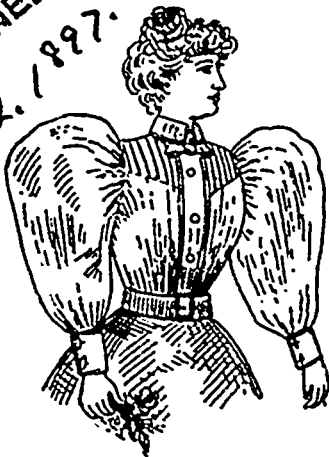
TO THE REVIEW:

DEAR SIR,—We wish to add our testimony to the value of THE CANADIAN DRY GOODS REVIEW as an advertising medium. Since we advertised the "Victoria" crochet thread in THE REVIEW, we have had increased orders for it from all sections of the Dominion, extending from Halifax, N.S., to Victoria, B.C. Wishing THE REVIEW increased success in 1897, we are

Yours truly,

R. HENDERSON.

RETURNED
Feb. 12, 1897.



H. J. CAULFEILD & CO.

Wholesale Men's Furnishers

AND MANUFACTURERS OF

Shirts, Overalls

... and ...

Summer Clothing

Our travellers are now on the road with a full range of samples for Spring. We are showing in our own make special lines of Shirts—white body with fronts and cuffs in the latest designs of Dresden effects.

Colored Cambric Bodies, with separate collars and cuffs and collars and cuffs attached.

Colored Cambrics, with attached collars and detached cuffs, or attached cuffs and detached collars.

Our new Grass Cloth Shirt is the latest novelty in the trade.

In Soft Body Shirts we are showing some very natty patterns and up-to-date goods. Our Fast Black Shirts are the best value in the market.

We have just placed in stock a range of Collars and Cuffs, comprising the newest shapes and styles. "Our Leader," in all heights, still leads.

Our Tie Stock in Derby, Lombard, Yacht, Knots and Bows, together with the newest effects in Dresdens, is very large and effective.

In Balbriggan, Natural Wool, Cotton and special Derby Ribbed Underwear our stock is very complete and includes the best makes and values.

Letter Orders Receive
Special Attention.

H. J. CAULFEILD & CO.

17 FRONT STREET WEST

TORONTO

A CALENDAR THAT SCORES.

W. M. CLAPPERTON & CO. have got out a calendar for '97 with rather a novel design. A young girl is seated on a swing made out of a spool of Clapperton's thread. The thread takes the place of a rope. The idea is, I suppose, to show the strength of the thread. However that is, the calendar is very dainty.

THE PROPER SLEEVE.

Tooke Bros' medium-sized sleeve, neither a full bishop nor a leg-of-mutton, seems to meet with the general approval of the trade,



judging by the number of orders already booked. The accompanying illustration is their latest design in French fabrics, of which they have exclusive control for the Dominion. They report large sales.

"AMERICAN QUEEN" FABRICS.

The Gilbert Manufacturing Co., of New York, whose announcement will be found on page 64, are removing on the 10th inst.

to 380 and 382 Broadway. The trade will kindly note the change of address. The "American Queen" department of this establishment is an interesting departure, which will bestow a good selling name on some taking fabrics, for which the Gilbert Co. are famous. Samples of these may be had by application.

AS TO TAKING STOCK.

Editor DRY GOODS REVIEW:

Through the medium of your paper, could I get information as to the best way to take stock in a departmental store? I want to adopt some plan whereby time can be saved. Measuring (particularly small stuff) takes a long time. Kindly insert this.

Yours truly,

GEORGE CAUDWELL.

Brantford, December 19.

ENLARGING.

Editor DRY GOODS REVIEW:

We anticipate building an extension of some 35 or 40 feet to our dry goods department in early spring. Could you advise us through your columns where we could obtain a modern plan for same, size will be about 35 x 30 feet, and oblige?

Yours very truly,

CLARKE BROS.

Bear River, N.S., December 20.

[Can any of our readers, from their own experience, give our correspondents a timely hint?—ED.]

GOLF AND BICYCLE YARNS.

The year begins well with the Wardlaw Yarn Mills, of Dundas, whose product has a good name in the market. A specialty is made of golf and bicycle yarns, for which there is a steady demand now.

LADIES' AND MISSES' UNDERWEAR.

W. R. Brock & Co.'s underwear department is a household word with all keen buyers and they recognize the fact that to be in the swim, they must handle many of Brock's leading lines, which are made specially and only for this enterprising and up-to-date firm.

They claim that this season, from their "Rattler" to the most expensive goods, their value in ladies' and misses' goods, all kinds, all sizes, all prices, is not to be eclipsed, if equalled, anywhere between the two oceans. Extra special value to meet the popular testing prices of the day.

NEW LINING.

What is "Perfect" fibre lining? Dingman & Co. say it is the finest, most elastic and most durable fibre lining in the market, and ask you to write for samples.

Vellings for spring will be ready in February, and buyers are invited to see the immense collection of Dingman & Co.

Laces, English and Swiss, and any other make you want, can be found at Dingman & Co.'s, 56 Bay street, Toronto.

CRASH SUITS.

Mr. Robert C. Wilkins, Montreal, invites anyone who wants the best variety, the most "up-to-date" cut and finish and lowest prices, to write for samples and be convinced of the truth of this assertion.

Lonsdale, Reid & Co. have a special Melton waterproof coat. If you want a good thing ask for it. They control the output for the Dominion cycling waterproof capes for ladies. They expect these to be very popular this next season.

The sale of stamped linen for fancy work, has been active, so Kyle, Cheesebrough & Co. say. This is just the material for doilies, table covers, etc.

A line of grey and blue denim overalls, with patent buttons, copper rivets and spring bottoms is being put on the market by M. L. & H. Schloman. See their samples.

John Macdonald & Co. in their silk department are showing a special line of black peau de seie, to retail at 65c., with a good margin of profit.

Scotch, English and Swiss, with lappets, laces, and sash nets to match, have been a great success with Brophy, Gains & Co., for early spring trade. Their travelers will show complete range on their placing trip.

Lonsdale, Reid & Co. have a 1/1 rib cashmere hose, No. 306. This line is especially serviceable, having double knees.

John Macdonald & Co.'s range of black cashmere hosiery is now complete, and for value is unsurpassed. They ask every buyer to see their special line in ladies' seamless foot-hose to retail at 25c. per pair.

In the lace department Jas. Johnston & Co. are showing a very fine range at special values, especially in Scotch, Nottingham and Swiss lace curtains and curtain nets. Their novelties in vellings include red on black in a variety of makes; they are showing a full range of laces and insertions in valenciennes, torchon, orientals, cottons and silks in cream and black.

MILLER BROS. & CO. MONTREAL

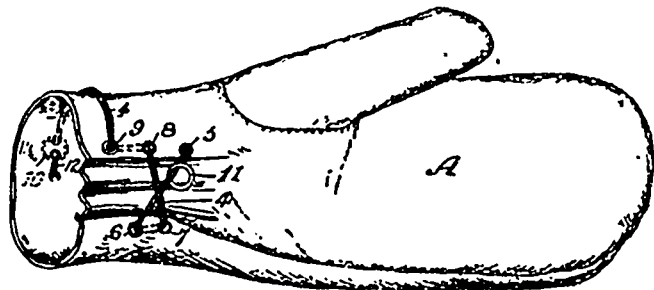
Manufacturers for the Wholesale Trade of the following Standard Lines of Fine Lines Faced Collars and Cuffs.

Comet, Opera, Hanlan '76, Oro and Marquis.
MOZART CUFFS
Angelo & Raphael

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

Erroneous Lineas Collars and Cuffs.

Gloves ^{AND} Mitts



The above sketch shows our new wrist fastening for gloves, mitts and gauntlets.

Buttons, elastic bands and other fastenings have never given satisfaction, but by our new device, the wrist of the wearer is covered snug and tight, so that no snow or cold air can reach the hand, thus greatly increasing the warmth-giving qualities of the mitts, etc. Our new fastening is easily adjusted, allows the mitt or glove to be slipped on or off the hand quickly, and is in all respects an immense improvement on fastenings previously used. **We are sole patentees and manufacturers.** If you want to handle comfort giving gloves and mitts, don't neglect buying our goods.

Arnold Bros., Glove Mfrs., **Acton.**

WE ARE AT IT

Our representatives are now hard at work on their respective routes, with samples of our manufactures for Spring, 1897.

Mr. H. LAMONT—Main Line, Toronto to Goderich and South
Mr. GEO. MASON—Quebec and Maritime Provinces.
Mr. T. J. PUGH—Eastern and Northern Ontario.

WE ARE IN IT

In styles and values we are decidedly in it. Velvet Capes are the correct garment for Spring, and in them we show an elegant range.

In Felt and Cloth Capes our values are splendid, ranging from 65c. to \$4.50.

In Black Worsted, Melton and Frieze Matronly Capes, we show some leaders at \$1.75, \$2.50, \$3, \$3.50.

A handsome and economical dress for Spring will be a pretty Blouse and a tailor-made Skirt. We have them—all kinds, all prices. There will be a big demand for these. Be ready for it.

Our Blue Serge Costume (Blazer and Skirt) at \$3.75 is well made and perfect fitting; also other and better lines.

Every garment we show is our own manufacture, and we are proud of them. You will be proud of your success with them.

Pugh Bros. & Co.

Manufacturers of Mantles, Capes, Costumes

14 & 16 Front Street West, TORONTO

The Irving Umbrella Company

Limited

20 Front Street West

TORONTO

Manufacturers . . .

Parasols

AND

Umbrellas

CHRISTMAS SAMPLES

NOW READY

Sorting orders filled in one clear day . . .

OUR REPRESENTATIVES

ARE OUT
...WITH NOVELTIES IN...

Veilings

Children's Silk and Lawn Headwear

Cashmere Cloaks

Blouse Sets

Windsor Ties, Etc.

You will do well if you wait for a visit from
our Travellers.

F. C. DANIEL & CO.

43 Scott Street, Toronto.

MEN'S FURNISHINGS.

H. J. CAULFEILD & CO. are showing a large range of washable ties for which they believe there will be a large sale the coming summer, replacing the woven or hand ties used so largely the last two seasons. The firm's spring stock is rapidly coming forward now and they expect shortly to ship all orders the travelers are favored with.

A line of summer coats to retail at 75c. and \$1, say H. J. Caulfeild & Co., are unquestionably the best in the market, and no merchant handling these goods can consider his stock complete without this range.

The travelers of the Dominion Suspender Co. and Niagara Neckwear Co. are all out with their spring lines. The high-class productions of these leading manufacturers still keep ahead of their competitors each season.

The Niagara Neckwear Co. (D.S.Co.) are showing a beautiful line of styles, the latest New York designs. They aim to carry the largest variety of silks in Canada. Their new spring line comprises over 1,000 different patterns. Being in close touch with the United States markets (the acknowledged leaders of neckwear styles the world over), they show the same designs and colorings at the same time. This is of great advantage to up-to-date merchants, who may buy as they require and in any quantity, who were forced formerly to place orders for European neckwear 4 to 6 months before receiving them.

John Macdonald & Co. say that regatta shirts will undoubtedly be a big business this season, and are therefore showing a fuller range than usual. For spring season, 1897, their styles of neckwear have more character and boldness than in previous seasons, and are distinct novelties.

We have just heard that Mr. Z. Paquet, of Quebec and Montreal, has recently established a finely equipped glove factory in Quebec. He has employed skilled European workmen, which will enable him to compete as regards perfect fit with the large glove manufacturing centres of Europe.

It is the aim of Mr. Paquet to produce gloves which can retail in Canada at the prices which are quoted by the leading glove houses of London and Paris.

Mr. Paquet has also in connection with his glove factory a special department for the manufacture of kid mitts and moose moccasins of every description.

The representatives of this house will make a special trip early in January with a full range of samples of gloves, mitts and moccasins for the fall and winter trade of 1897-98.

Black satin shirts are selling well and are shown from low grades to the finest qualities. For city trade light-weight twills are right, but the ordinary trade is being done in medium quality of extra heavy plain material.

Glover & Brais showed THE REVIEW a very handsome range of the new and popular printed warp silks which they have just

added to their already complete assortment. The color combinations are very pretty and novel. Glover & Brais report big sales in this class of silks in the early part of the season. They expect to do very much better with the new sets, which are shown in their Belmont bow, Yacht tie, Serento knot and Regent tie, a large graduated Derby.

James Johnston & Co. are specially well up in their staple and linen departments for spring. They are showing a very large range of damask napkins, table linens, towels and toweling. Their range of grey and white cottons and sheetings is equal to anything we have seen.

James Johnston & Co.'s neckwear department is now complete with all the latest novelties in gents' ties, black, light and dark in a great variety of shapes. Their buyer picked up a large lot of ties at a great sacrifice, which they offer at \$1 for knots and derbies, and \$1.25 for all-round bows. They have also a line of gents' silk handkerchiefs (job) at \$3.50.

Last season was the first in which Canadian-made balbriggan underwear was shown in any great quantity. The coming season's goods, made by Penman and others, are very fine and actually surpass in style and quality the imported article. This is true of light-weight natural wool underwear.

The Gault Bros. Co. report being very busy in their shirt factory. In regattas, the new shade of green, and their other specially imported patterns, have made a great hit. In whites, they say that a careful test has shown that their "Perfection" brand to retail at 50c., 75c. and \$1, cannot be beaten. In night shirts, their No. 163 flannelette to retail at 70c. and No. B white to sell at 75c. are "corkers."

M. L. & H. Schloman are offering a fine line of white shirts at \$4.50 a dozen. It is listed No. 150. Send for samples.

All year there has been a boom in regatta shirts, and the orders for spring are large beyond precedent. The favorite style, report Wyld, Grasett & Darling, is open front and made with special link cuffs and separate collars. A style, with white bodies and colored fronts and no cuffs and collars, is more for reducing the price of the article than anything else. Dresden patterns are shown in these goods, but mostly as novelties and not as stylish lines. Medium and light grounds are more in demand than the darker; undecided patterns, hair line stripes and pin spots are all safe.

Wyld, Grasett & Darling anticipate a large trade in cotton neckwear. These are in straight bows, with square ends; also in lombards and graduated derbies.

THE NEW "PIRLE" FINISH.

P. Garneau, Fils & Cie., Quebec, besides a well assorted line of black Venetian 6-4 coatings, are offering the new "Pirle" finish. These goods are, to a certain extent, shower-proof, will not spot in the rain, and are quite the thing for the tailoring trade, as the shrinking process and hot iron will not injure the finish.

..... TRIUMPH STAYS COMMAND THE MARKET

Every customer wants "TRIUMPH STAYS" and merchants cannot afford to lose the sales. Triumph are cheap, good and popular.

From all Wholesale or **MACDONALD BROS.,** Manufacturers, MONTREAL

HANBURY A. BUDDEN

Attorney and Solicitor

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

World Wide Popularity

The Delicious Perfume.

Crab Apple Blossoms

EXTRA CONCENTRATED

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

And the Celebrated

Crown Lavender Salts

Annual sales exceed 500,000 bottles. Sold everywhere.

THE CROWN PERFUMERY CO.

177 New Bond St., London, Eng.

By all principal dealers in perfumery.



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.**

BEAVER LINE STEAMERS.

WINTER SERVICE—St. John, N.B., to Liverpool.

From LIVERPOOL.	STEAMERS	From ST. JOHN, N.B.
Sat., Dec. 12	Lake Ontario	Wed., Dec. 30
" " 24	Lake Huron	" " 13
" Jan. 2	Lake Superior	" " 20
" " 9	Lake Winnipeg	" " 27
" " 16	Lake Ontario	" Feb. 3

Weekly thereafter.

RATES OF PASSAGE.

FIRST CABIN—Single, \$17.50 and \$50. Return, \$30, according to steamer selected.
SECOND CABIN—To Liverpool or London, \$31. Return, \$66.75. Glasgow, \$37.65; return, \$74.05. Bristol, \$37.35; return, \$73.45. Belfast, \$33.25; return, \$69.25.
STORAGE—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



"FITS LIKE A GLOVE."
THOMSON'S
ENGLISH MADE,
"Glove-Fitting," Long Waisted. Trade Mark
GORSETS At Popular Prices:

The Perfection of Shape, Finish and Durability.
APPROVED by the whole polite world.
SALE OVER ONE MILLION PAIRS ANNUALLY.

A large stock of these GOOD VALUE Corsets always on hand at
JOHN MACDONALD & CO'S, TORONTO.
MANUFACTURERS: **W. S. THOMSON & CO., LIMITED, LONDON.**

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

METEOR

Drapers, Wholesale and Retail, sell "METEOR." Gold and Blue Label.

MACDONALD BROS., Agents

MONTREAL

CORDED VELVET SKIRT PROTECTOR.

The **NEWEST** thing in Europe, neat, lasting, stylish and easily put on. **ALL** ladies wear "METEOR," all dressmakers use "METEOR."

Z. PAQUET

QUEBEC and MONTREAL

ALWAYS ON HAND A LARGE STOCK OF THE FOLLOWING FUR SKINS :

- | | | |
|-----------------|--------------------|--------------------------------|
| Labrador Marten | Alaska Seal | Greenland Seal |
| Siberian " | Persian Lamb | Grey Coat Robes |
| Baum " | Grey " | Black " |
| Stone " | Iceland " | Belgium Beaver |
| Canadian " | Astrachan | Wallaby |
| Labrador Otter | Thibet | Wombat |
| Beaver | Raccoon | Mink lining |
| Canadian Mink | Musk Rat | Russian Rat lining |
| Alaska Sable | Nutria | Canadian " |
| Chinchilla | Australian Opossum | Grey and White Squirrel lining |
| Silver Fox | American " | Hamster lining |

APPLY FOR PRICE LIST

THE NEW KNOT.



Tooke Bros.' new knot, "Elegant," which is shown here, can be used for either ladies or gentlemen. It is the latest thing from the London market. They are carrying them in stock in black silk and sateen.

Tooke Bros. have opened up a new case of "Guyot" braces, which they offer to the trade at \$4.50.

Tooke Bros. expect, after the first of the year, a line of French woven tubular ties in their "Clipper" shape. The price is \$2.25.

NUMBER TWO.

Number Two is the number of the line of black seamless cashmere hose that W. R. Brock & Co. have had a great run on for some years past in women's sizes only. Their customers from ocean to ocean have been continually wanting

famous No. 2 in children's sizes, but the manufacturer was unable to make them. For spring, 1897, Brock's are showing No. 2 in all sizes from 4 to 10 inch, they having made arrangements to meet the wishes of their much valued customers.

CALDECOTT, BURTON & SPENOE.

Caldecott, Burton & Spence are making a special show, on the third floor, in their kid glove department. They buy each line from the country and maker producing it the best. No single manufacturer does more than one grade well. Novelties in dome, pearl button, lacing, suede and chamois all at popular prices. Their range of fabric gloves is, as usual, very large and complete.

On their fourth floor we noticed a splendidly assorted stock of ribbons in double satin and faille—in blacks and every desirable color. They are making a specialty of plain ribbons at close prices, but keep no fancies. They are also very strong in blouses in the new shapes and designs. These items, with laces, embroideries, veilings, etc., and a large, well-assorted stock of smallwares, make the fourth floor very attractive.

A VERY SUCCESSFUL COMPANY.

The Toronto Feather and Down Co., Ltd., have just completed the most prosperous year in their existence; in fact, two weeks before Christmas the demand for their line became so great that by the 23rd inst. there was not a yard of material left for making quilts or pillows. It was a literal "clean out."

They are already making preparations for the coming season, and any who may require this class of goods will do well to see them before stocking up.

LADIES' WRAPPERS.

These comfortable ready-made garments are now being made similar to the latest styles in dresses. They are so fancy and have the newest cut sleeves, made in prints and fancy printed cantons, flannels, muslins, etc. The American made goods this season are especially pretty designs and with perfect fit always assured they should be in big demand for spring trade. Boulter & Stewart, the specialty house, are showing about 45 styles, all American made, and same can be retailed from \$1 up.

BARGAINS IN TARTANS AND EIDERDOWNS.

S. Greenshields, Son & Co. are cutting prices on tartans, single and double fold. They are quoting goods that have been jobbing

at 15c. at 12½c., 12c. goods at 9c., and 9¼ to 10c. at 8c. They explain that it is a lot of 5,000 pieces, which they bought at a close price to clear out the entire stock of the mill.

They are also offering eiderdown cloakings—part of a clearing line—in all shades, pinks, blues, browns, greys, etc., at 10c. These are goods which have been selling at 15c.

HANDKERCHIEFS.

Lonsdale, Reid & Co. have secured a great snap in the way of a manufacturer's stock of handkerchiefs. The lot contains H. S. linen, Scotch lawns, Swiss embroidered and fancy printed borders. Lot No. 1 starts at 12½c. per dozen.

NEW BLOUSES.

M. L. & H. Schloman offer the latest styles in blouses, from \$4.50 a dozen up.

VEILINGS.

The veil for the coming season is gauze, with a small spot. Kyle, Cheesbrough are carrying a fine line of 18-inch veiling in all styles, including the shot effect.

A JOB LINE.

Some attractive lots in woolen goods, ladies' vests, gloves, etc., travelers' samples, are being jobbed by Wyld, Grasett & Darling.

KID GLOVES.

Lonsdale, Reid & Co. say they have the best value in a 75c. and \$1 retail glove in the market.

ART DRAPERY.

W. R. Brock & Co.'s assortment of prices and patterns in art muslins—lenos, lappets and scrimms—is this spring unusually attractive. Some of the ranges are clearing lots that cannot be repeated unless at an advanced price. They can be retailed from 5 to 25c. per yard, and many of the patterns are exact imitations of the most expensive art silk goods.

THE LATEST FROM PARIS—THE BOLERO.

The D. McCall Co., Ltd., are showing this line in lace, jet and iridescent effects, and are meeting with immense success on the road.

THE LACE SEASON.

Advices from Europe state that this season will see laces occupy a prominent part in trimmings. That this is not confined to Europe is seen from a letter from a prominent New York dealer. In writing to Kyle, Cheesbrough & Co., he says that in the United States the expectation is that laces will be the principal feature in trimmings.



The Bolero.—The D. McCall Co., Ltd.

In Swiss embroideries some special lines for the January white goods sale are shown by Wyld, Grasett & Darling.

EXPECT A GOOD SEASON.

S. F. MCKINNON & CO. say: "Our' travelers' started off on their respective routes on the 4th with the most complete and convincing range of spring samples it has ever been our pleasure to show."

REDUCTION IN SPOOL COTTON.

A reduction in the price of spool cotton took place January 1, and the list now stands as follows:

	Per gross.
Brook's, 200 yards, 6-cord.....	\$4 60
" 300 "	6 50
" 200 yards, machine	4 25
Clark's "Anchor," 200 yards, 6-cord	4 60
" " " 300 " "	6 50
" "M.E.Q." 200 " "	4 60
" " " 300 " "	6 50
J. & P. Coats, Ltd., 200 " "	4 60
" " " 300 " "	6 50
Chadwick's, 200 yards, 6-cord	4 60
" 300 " "	6 50

SOMETHING NEW.

The Gault Bros. Co., Ltd. have received the first shipment of their Donegal homespuns for ladies' wear.

SPECIAL TOWELLINGS.

P. Garneau, Fils & Cie. are offering special values in towelling. These are good lines. Send for samples.

FOR YOUR BIOYOLE CUSTOMERS.

The latest thing in bicycle costume is a belt with a small pocket attached. The belts are narrow, in accordance with this season's fashions. The pockets have a secure fastening. Kyle, Chees-

brough & Co. carry a fine stock in white linen and tan duck, and also in leather, with metal or self-covered buckles.

As long as blouses are worn belts will be worn with them. The style this season tends to a narrower band than previously. Kyle, Cheesbrough & Co. have a fine line of morocco belts, in both red and white.

Kyle, Cheesbrough & Co. say that, according to the latest advices, the style for the coming season in trimming is the braid effect. Bead effects will also be in evidence.

A LINE OF OUSHIONS.

Alaska Feather and Down Co. are showing a fine line of cushions in gold embroidery and stencil work. The work is all done in Japan, and is of a high class. This line is listed No. 537. It retails for \$3.

IN STEADY DEMAND.

P. Garneau, Fils & Cie. are running a line of 6-4 heavy-twilled serge suiting to retail at \$2.50, in black and indigo blue. They report a large and steady sale of this line.

P. Garneau, Fils & Cie. are selling a fine line of red on green and green on red tablings. They will retail under 35c.

A RIBBON RANGE.

Brophy, Cains & Co. wish to draw special attention to their ribbons for spring 1897, but more particularly to their "Cedo Nulli," in ranges 150 to 250 black, also colored silk and satin ribbons.

SMALLWARES.

James Johnston & Co. have in stock and are receiving daily not only staple lines but all the latest novelties in fancy notions, including buttons, combs, ornaments, waist sets, belt pins and purses.

Woolens . .

— THAT ARE ALL WOOL



We make a specialty of fine woolen stuffs and would draw the attention of the Custom Tailoring trade to our

Blue ^{and} Black Goods

They are guaranteed pure wool and absolutely fast dye. There are no better goods made, and we think that by showing you samples we can convince you of their excellent quality.

Drop a line for samples of our numbers 164 and 165.

John A. Humphrey & Son

Moncton Woolen Mills,

— MONCTON, N. B.

DRESS GOODS.

JOHN MACDONALD & CO.'S dress goods department has made very rapid progress during the past few seasons, and, from the range of samples they show for spring, 1897, their success is assured. They have already received large orders from some of the keenest and best dress goods buyers in Canada.

The Gault Bros. Co., Ltd., are showing a fine range of blacks and colored moire silks for trimmings.

Brophy, Cains & Co. are showing many extreme novelties in "high class" black dress goods for spring.

Lonsdale, Reid & Co.'s samples are now complete and a fine range they are. They comprise all up-to-date fashions from the French, German, and English markets.

The Gault Bros. Co., Ltd., latest advices from Paris state that boucle crepons and moire effects are still the most fashionable gowns—in silk, wool and mohair effects.

Black sicillans and mohairs in plain and figured are likely to be good property for next season. S. Greenshields, Son & Co. are showing two special numbers, to retail at 25 and 50c.

Kyle, Cheesbrough & Co. announce that they have been making some extensions in their fancy dress goods department. This year their assortment is larger and more varied than ever. They are showing some low-priced organdie muslins and plain grass lawns.

To buyers who wish to be posted as to what is up-to-date in dress goods, James Johnston & Co invite inspection of their range for the spring of 1897. Amongst the lines shown by them are lace effects, tweeds, royalettes, Armenian clothes, silk mixtures and pierolas.

The dress goods season, as reflected in the samples of Wyld, Grasett & Darling, is for fancies and black. The linen effects are exceedingly effective, the lace effect in linen being a feature; oatmeal cloth, a woolen fabric, has the effect of oatmeal scattered over the face of the material. The range covers some attractive designs in shepherd checks, Persian effects, canvasses, guipures, two-toned goods in choice colorings, silk poplins in two-tone effects, iridescent effect in canvasses, basket suitings, tweeds, all-wool sateens, in plain and Persian effects, etc. Cycling cloth, a material to stand the dust and wear well, is a feature. Guipures will be worn over colored linings. Black mohairs are right. Plaid goods for blouses are shown in attractive styles. As to serges, a line to retail at 25c. in all colors looked to be a bargain.

PLAIN GOODS STILL LEAD.

For some time past there has been a marked demand for the plainer class of goods, and we have mentioned this tendency previously. Wm. Agnew & Co. say that their travelers report a further increase in enquiries for the plainer lines, such as ladies' cloth, costumettes, brilliantines, sicillians, etc.

This firm has arranged for an early delivery of their goods and all customers will be in receipt of their purchases earlier than usual thus giving them the benefit of extra time in which to dispose of them. Although Wm. Agnew & Co. placed orders with the manufacturers for the usual amount of goods for the spring trade, their repeats up to date are equal to 50 per cent. of the original purchase. This is an encouraging fact.

DRESS MATERIALS FINISHED HERE.

In dress goods Caldecott, Burton & Spence have always had a high reputation with the trade, and no department has been kept more thoroughly up-to-date or supplied with the best novelties of the season than this. The fact, therefore, that the firm are still further developing their facilities in the dress goods line is a matter

of much interest. In addition to their other specialties in dress goods, they are showing this season a range of materials covering serges, estamines, lustres, sicillians and figures, which are shown in the latest colorings and in large range. These materials have been imported in the grey from the European manufacturers, are dyed and finished here after a process which stands every test, and are certain to be a big feature of the dress goods trade the coming year. The shot effects and shot figures in lustres and sicillians are noteworthy features of the new range, and the finish of the goods, samples of which we have seen, is equal to the very best brought into this market. The colorings are of the latest, and the process is warranted stainless and fast, so that Caldecott, Burton & Spence are making a departure of considerable importance this season, and deserve well of the trade.

FEATURES IN DRESS GOODS.

The dress goods department of W. R. Brock & Co. anticipate a good spring trade. Fancy blacks, principally of the brocade order, and a crepe effect, promise well, while the firm have a big range of lustre and mohair goods from the lowest to the highest grades. Special attention is directed to a range of black mohairs called Carina Lustrine, a triumph of Bradford skill. The demand for plain goods, in staple shades, is reviving, and the firm, despite advances abroad, show all their old lines at former prices. There is a pretty range of fancies, the colorings bright, with green predominant and shot effects in favor, and the patterns tending to be larger.

In costume cloths, a range of covert coatings for cycling purposes is shown to retail from 45 to 65c. and \$1.

Reverting again to fancies, a special line of silk warp glace, that will not pull at the seams, is a feature. Special attention is drawn to a vigoreaux cloth to retail at 25c.; width, 36 inches. Colored and black wool satin cloths to retail at 50c., and an all-wool soleil, in colors and black, to retail at 50c., also are noted. Special values in all-wool black and navy crevettes are shown.

In silks and velveteens the firm are, as usual, strong. In the latter the Clarion brand is an established favorite, and more of it has been sold than ever before. As to silks, a large range of fancy taffetas comprises some lots made for a New York house, but cancelled for that market and secured by Brock & Co. at reduced prices. They are new goods at special values. Beside staples numbers in black satins, swabs, peau de soie, pongees, merveilleux, etc., the firm point out two lines of black surah and black merveille, heavy weight, to retail at 50c. and of great merit.

The firm are showing extra heavy serge, blue and black, 27in. to 28in., used by manufacturers to make boys' clothing and men's shirts or to retail at 12½c.

JAPANESE FANCIES.

K. Ishikawa announce that they have received some of their spring supplies of fancies and that others are on the way. These contain some pretty new patterns, the latest shades and combinations, to retail at 25, 35, 40, 50, 60 and 75c. The range is a fine one.

LAOES.

The success which attended the efforts of W. R. Brock & Co.'s lace department last season has induced them to import a much larger range than ever. They are opening out for the early trade a large shipment of all the novelties which the British and continental markets produce suitable for the Canadian trade, comprising grass lawn laces, valenciennes, silk guipure, chantilly, Irish point, orientals, torchons, fancy cottons in white, cream and butter, correct styles. Good values and drawing powers will ensure an active demand for these goods.

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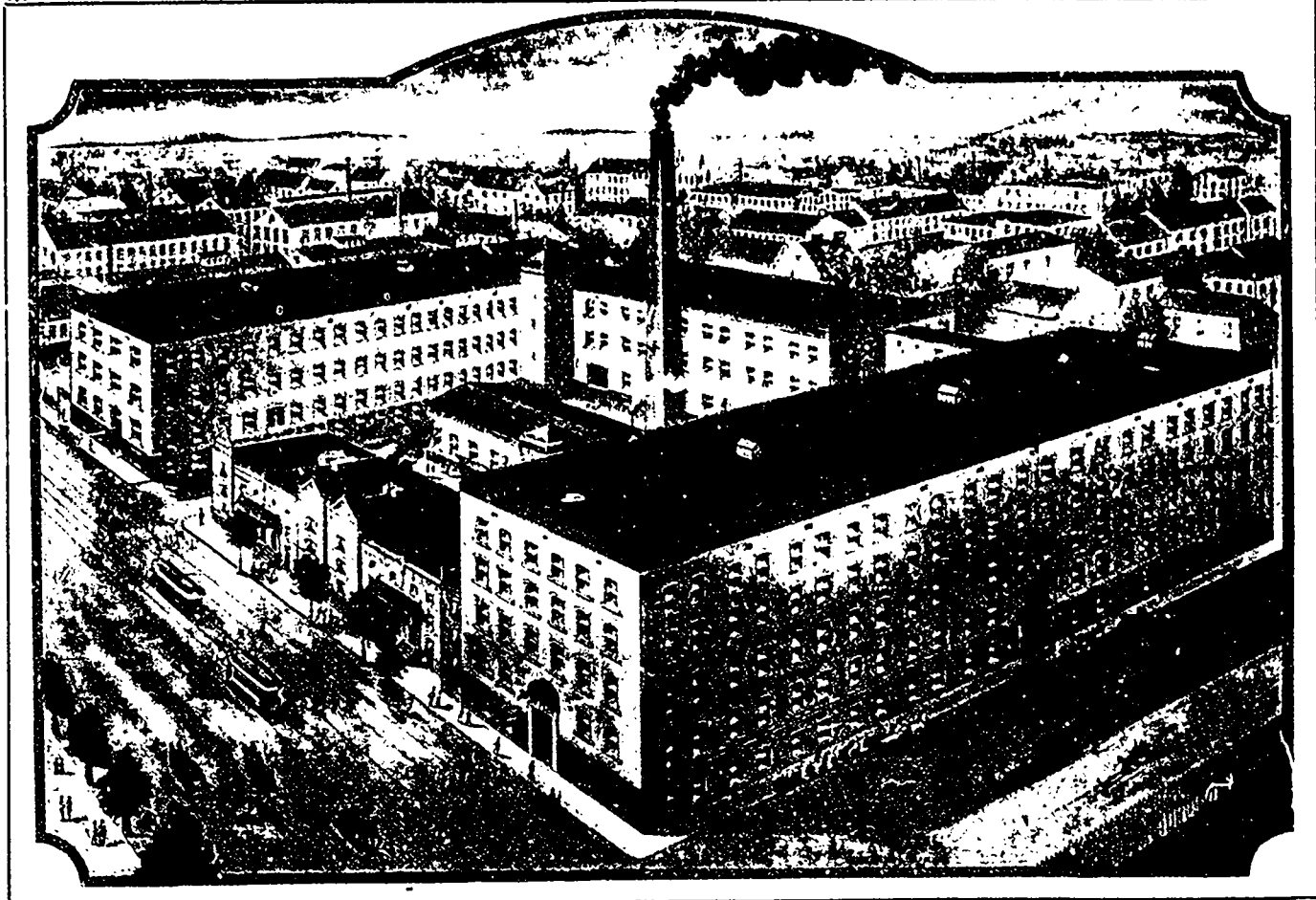
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