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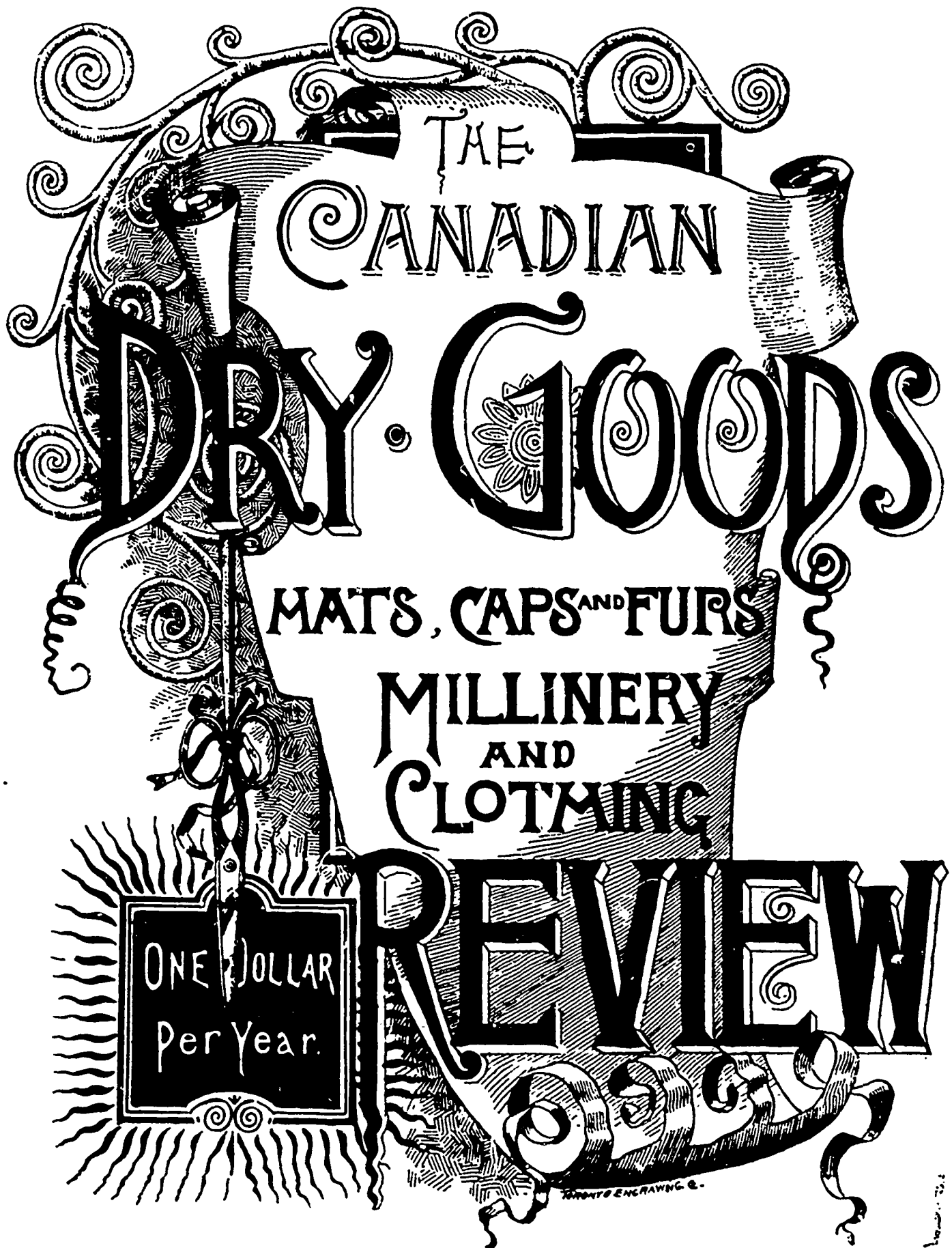
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ONE DOLLAR
Per Year.

T. MONTGOMERY ENGRAVING. C.

1882

"Canadian and Co-operative."

To operate on the lines of the Grand Trunk and Canada Atlantic Railways, reaching every city and nearly all the important towns in Ontario and Quebec, the fruit gardens and produce centres of Ontario, the fishing grounds of the great lakes and rivers and the Atlantic seaboard, with responsible and reliable connections for points beyond lines of operation.

MAY, 1891.



Has an experienced staff, modern system and equipment, and at moderate rates provides prompt and reliable service. C. O. D's, Collections, Money, Merchandise, Packages, Parcels, Produce, Printed Matter, Samples, and Valuables at lowest current rates. Special rates on consignments of merchandise of 500 lbs. and upwards. Call Cards, Office Lists and Receipt Books, furnished to regular shippers in cities and large towns.

J. M. KIRK, President.

G. A. GROVER,
General Superintendent,

48 Yonge Street,

TORONTO, ONT.

S. CHADWICK,
General Manager,

226 St. James St.,

MONTREAL, QUE.

ADVERTISERS--TAKE NOTICE.



THE DRY GOODS REVIEW is rapidly climbing the difficult ascent to popular favor, and will soon reach the top. That it is of value to advertisers is shewn by the following unsolicited expressions of satisfaction from two of its advertising patrons:

E. J. Fawcett, Toronto.—I am well pleased with the REVIEW, and satisfied with my advertisement.

H. Harman, Louisville, Kentucky.—I am well pleased with the returns from your journal from the advertisements inserted during February and March, and enclose matter for April ad.

We respectfully draw the attention of wholesalers and manufacturers to the article in this issue on advertising, by one of the most experienced and practical men in the business in the United States. It should commend itself to their careful consideration.

Write for rates to

THE DRY GOODS REVIEW CO.,

6 Wellington Street West, TORONTO,

or, 115 St. Francois Xavier Street, MONTREAL.

THE CANADIAN DRY GOODS REVIEW

VOL. I.

TORONTO, APRIL, 1891.

No. 4.

THE DRY GOODS REVIEW

THE ORGAN OF THE CANADIAN

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

Published Monthly by

THE DRY GOODS REVIEW CO.,

8 Wellington St. West, Toronto.

J. B. McLEAN,
President.

CHAS. MORRISON,
Editor and Business Manager.

Address all communications to the Editor.

DRY GOODS BENEFIT ASSOCIATIONS.



IN our last issue we referred to the fact that a movement was on foot for the formation of a Retail Dry Goods Association in Toronto. Although we are not in a position to state that any definite steps have been taken in the matter, we are assured that the agitation will not be dropped till the association is an accomplished fact. The feeling is strong that

such an association is absolutely necessary for the abolition of the evils affecting the very life of the trade and for infusing and cultivating a spirit of fraternity among the dry goods men themselves. We are told that what is wanted, to give the movement a boom, is for some one possessed of more than usual push and energy to throw himself into the breach and the majority would quickly respond to the call. We have received a pertinent letter on the subject from "H. A. S.," a retailer, and its contents are well worthy the careful perusal of everyone interested in the trade, not only in Toronto, but throughout the Dominion. He says.— "That all propositions put forth from time to time of the benefits of a mutual association amongst retail dry goods tradesmen, should have ended in nothing, seems almost incredible in such a city as Toronto. Surely it is time something was done. The late Hamilton convention spreads over a sea of possibilities, but so far we learn little of its accomplishments, and fear the thin end of the wedge is barely driven in as far as dry goods is concerned, and that there is lacking a hammer heavy enough to drive it any further. It may be the wedge is too thick. We in Ontario, and particularly Toronto, want an influential body to deal with two or three burning questions in

our midst, the little and less important ones will fall in line after. The first to overcome is the present result of failure, wholesale and retail, and the consequent crowding of retail fixtures with bankrupt stocks. In dealing with this we must commence at the bottom step of the ladder, which is the prevention of stocks coming under the auctioneer's hammer, or tender, and being made a handle of to force business out of its natural channel and demoralize trade. I think the suggestion to purchase such stocks by a mutual association, and its general distribution, is an excellent one as a start, but it has evils. The bidding for such stocks would be keen, and doubtful wholesalers, considering the continuing of credit, would rely on getting a better dividend from a failure than now. Therefore such dealing with stocks would only be a present relief, and the greater question—and the one alone deserving the formation of such an association and worthy of its careful consideration—is the endeavor to prevent so many failures by raising the standard of credit. Men with little capital and living up to a big one, without much experience and not giving it good attention; with small chances of success, but with an elastic representation of facts and plenty of cheek, go into business and get unlimited credit. Others, when money is tight and their business is in a bad state, put off the evil day by borrowing money upon unjust promises, only to make the smash greater and the dividends less. Some by getting anxious and selling at a loss, and others by more unprincipled ways, are some causes for failure, and surely wholesalers should know better than to continue crediting such businesses. Selling under cost is possibly the evil most easily distinguished, but it appears the fight to sell among the wholesale houses is so keen and the expenses of making sales so great, that they cannot see their way to arrange a systematic and beneficial means of ascertaining the ins and outs of the parties they supply. The great expense to wholesalers of their travellers, to the extent it is now carried, and the question of long credits, are not for us to deal with. They have competitors equally keen and pushing to stand against, coming from markets they cannot hope to influence, but the prevention of credit to hopeless and unprincipled retail men, and the starting of men with small means with much risk, just to push their goods in a certain town or street, and similar abuses, are stinging facts for the retailer to urge and agitate for reform in. The result of such a movement to exporters and wholesale men would be less failures and competition and smaller expenses, with more profit and business upon a sounder basis. The questions of early closing and mutual exchange of advice and caution for retailers against bad debts, would be easy ones, and desirable for such an organization to deal with. And I feel sure that were an association started amongst us, with these views as a foundation, few of our merchants would refuse to lend a willing hand."

"H. A. S." makes out a very strong case for unity amongst dry goods men, and we shall be glad to hear from other retailers on the subject. The evils, he refers to, loudly call for reform, but nothing can be done unless an Association is formed, then every question would be discussed ably and intelligently, and united action taken to purge the trade of the many abuses that are choking the life out of it.

THE QUESTION OF PREFERENCES.



As referred in our February issue to the recent decision in the courts regarding mercantile preferences, whereby one of the greatest safeguards afforded the business community by the statutes was destroyed. Merchants have thereby been thoroughly aroused to action, and

with the object of counteracting the evil effects of the decision Mr. G. B. Smith, member for West York, has introduced a bill into the Ontario Legislature entitled "An Act to Amend the Act Respecting Assignments and Preferences by Insolvent Persons." The bill reads as follows:—

Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

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

2. Every gift, conveyance, assignment or transfer, delivery over or payment of goods, chattels or effects, or of bills, bonds, notes, securities, or of shares, dividends, premiums, or bonus in any bank, company or corporation, or of any other property, real or personal, made by a person at a time when he is in insolvent circumstances, or is unable to pay his debts in full, or knows that he is on the eve of insolvency, which has the effect of defeating, delaying or prejudicing his creditors or any one or more of them, or of giving any one or more of them a preference over his other creditors, or over any one or more of them, whatever the intent be in making the same, or whether the same be made voluntarily or under pressure, shall, as against the creditor or creditors injured, delayed, or prejudiced, or postponed, be utterly void.

It is expected that the Bill will pass through its various stages, but not without opposition from those members of the House who belong to the legal profession. Mr. Smith has, however, accumulated such a mass of evidence in support of the measure that it will be impossible for the opposition to have any effect in preventing its adoption. Many glaring cases of illegal preference have occurred since the decision of the Supreme Court in the case of *Molson's Bank v. Halter* became known. One instance happened in Hamilton where at the very time the creditors were in session, discussing the statement of affairs before them, the debtor gave a preference to one of his creditors and then coolly told the meeting that he washed his hands of the whole affair. Another case occurred at Whitby, and on the matter being brought into court the judge characterized the transaction as deliberate fraud, but unfortunately, as there was no evidence to prove collusion between the debtor and preferred creditor the case had to be dismissed. We may as well repeat what the law at present is in accordance with the Supreme Court decision. It is there laid down that when a creditor obtains from a debtor on his urgency or desire for security for his debt, and the latter in consequence thereof gives such security, the mere fact of the latter being in fact insolvent at the time and shortly after going into insolvency, does not, in the absence of any collusion or guilty knowledge on the creditor's part, defeat the transaction at the suit of the assignee or creditors. It must be the illegal intent to defeat, delay, or prejudice the creditors, or to give a preference to one over the others, that brings it within the statute. It will be seen that Mr. Smith's Bill would do away with this unsatisfactory condition of affairs. Its meaning is plain, and every creditor by its enactment could rest secure against illegal preferences so long as it remains on the statute books of Ontario.

THE TRADE IN MONTREAL.



(By Our Own Correspondent.)

THE month that is past has not been of such a kind as to bring satisfaction for the present or hope for the future of the dry goods trade. But wholesalers are not altogether disappointed. They foresaw what was coming and discounted prospective losses by more limited buying, by a greater carefulness in accepting orders, and by general retrenchment and economy. For months they have been taking in sail, and now they are not unprepared. The opening of navigation was first looked to as the remedy for all their evils, but as it approaches it would appear that something more radical is necessary before the dry goods trade of the country is on a bed-rock basis. Wholesale merchants looked to the three seasons of crops below the average, to a decreased ability or at least an indifferent desire to pay, to an unsettled political condition of the country, and they directed their operations with an eye to these facts, yet they find stocks too high and no prospect of an immediate reduction, as they prefer to leave goods on the shelf to letting them out of their hands into doubtful quarters. Amongst the manufacturers there are the old complaints of cutting in rates, unwarranted discounts and dating ahead, all radical evils, and until they are rooted out there can never be harmony in the dry goods trade. The Dominion Cotton Company has done something in this direction, but to many it savours of a combine, and even if it were, it has weak spots that make it ineffectual. Generally the manufacturers are firm in prices, and their agreement has reduced the amount of unsaleable goods; in some lines, such as flannelettes, there is an absolute scarcity. Fears were entertained that when the bankrupt stocks were thrown into circulation there would be a plethora that would bring stagnation, but they are being jobbed out quietly and at good prices and distributed to points wide apart. The fourth passed off better than was expected; the paper was well taken up, and in the majority of instances by the retailers themselves without the intervention of the houses holding their accounts. The earnings of the Grand Trunk Railway show a marked increase, an indication that in the localities where this road operates, and of which Montreal is the centre, there is a freer movement of produce and a better circulation of money. Travelers now out are winding up the spring business, and send in word that the country store-keepers are in a more cheerful frame of mind. They see the spring coming and that alone has helped trade, they have been buying sparingly and now think they can relax their cautiousness a little. The same is true of the city and suburban trade, and before next month it is possible that there will be a marked and gratifying improvement to note.

EDITORIAL NOTES.

Bradstreet's reports the total number of failures for the Dominion for the first three months of the year as 566 against 542 last year. In Ontario the failures were 269 against 315, and in Quebec 200 against 142.

The Toronto Board of Trade, at a special meeting held on April 9th to discuss the question of closer trade relations with Great Britain, passed the following resolution: "That this board is of the opinion that the time has come when closer trade relations should be entered into between Great Britain and her colonies, and that a duty imposed by Great Britain on the food products of other nations with tariffs against her own productions will not enhance the value of the food products of the empire, but will materially increase the production therein and place her in an independent position for her food supply in the near future." Another resolution was also passed as follows: "That the Government of Canada be respectfully requested to bring to the attention of the Imperial Government the

KNOX, MORGAN & CO.,

Wholesale Dry Goods Importers,

HAMILTON, = = ONTARIO.

APRIL-MAY SORTING TRADE.

We have secured several leading lines in STAPLES, which are worth looking at in Travellers' hands.

In TWEEDS, see clearing lots at reduced prices.

CASHMERES—Another shipment of X 2 Black, which is already well known.

PRINTS—Newest Grounds, Latest Novelties. Omish Prints.

EMBROIDERIES, FLOUNCINGS, GLOVES, HOSIERY, PARASOLS.

CLOSE PRICES.

LIBERAL TERMS.

propriety of summoning a conference of representative men from the colonies to meet in London at some convenient time to discuss the question of closer trade relations with Canada."

A process for preparing a substitute for jute, which, it is said, will be much better and less expensive than the Oriental products, has been invented by Mr. W. T. Forbes, of Atlanta, Ga. The Mexican Ramie Company, organized by Mr. Forbes, owns 600,000 acres of land covered with a heavy growth of hennequin, the bark of which furnishes a fibre superior to jute and remarkably easy to prepare for the market. It has the advantage of ramie in that it may be decorticated without the cost of the chemicals which the solvent process ordinarily requires, and comes out a cleaner, stronger and better fibre than jute. The government has exempted the company's property from taxation for twenty years, and machinery to be used in the business will be admitted to the country free of duty.

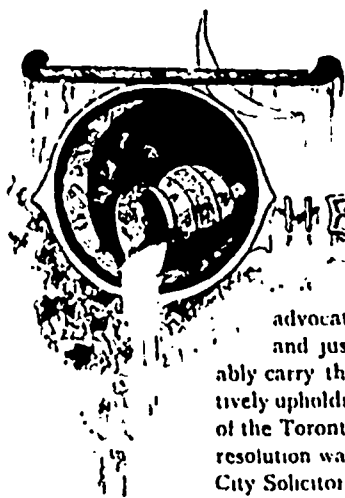
The total imports for the dry goods and allied trades at the port of Toronto for last month and for the corresponding month last year were as follows:—

	March, '91.	March, '90.
Cotton goods.....	\$120,744	\$132,492
Fancy goods.....	43,269	68,792
Hats and bonnets.....	56,186	57,263
Silk goods.....	88,133	116,784
Woollen goods.....	332,456	306,216
Total.....	\$640,788	\$681,547

Speaking of the combine entered into by the Bradford, England, wool combers, which took effect on April 1st, the Drapers' Record, of London, says:—The example set in other branches of trade has been followed by the Bradford wool combers, and it is announced that a "ring" has been formed in that industry, with the object of

forcing up prices. Prices have been at an unremunerative point for a long time, and combination seems to have recommended itself as the most effective method for changing so unsatisfactory a condition of affairs. It is reported that seventeen firms, including all the largest establishments in the trade, have entered the "ring," and its operations have already commenced. Circulars have been issued with revised schedules, which are to apply to all wools delivered to the comb and not already contracted for. In these days competition and combination run very close together. When a trade has been rendered totally unremunerative by cutting competition, the next step seems to be to fall back on combination to bolster it up again.

A glance at the advertisement of the Mutual Reserve Fund Life Association in this issue will show the marvellous strides it has made within the short space of ten years. Its remarkable success is, however, not to be wondered at if the following letter from Robertson, Linton & Co., wholesale dry goods merchants, Montreal, to Mr. M. Murtry, the Ontario manager, of date April 14th, is to be taken as an illustration of the promptitude and liberality displayed by the company in meeting death claims: "We beg to acknowledge the receipt through Mr. D. Z. Bessette, the agent of your company in this city, of a cheque for five thousand dollars (\$5,000) in settlement of policy No. 42637 on the life of the late John Peters, of Hastings, Ont., which has been assigned to us. In making this formal acknowledgment, we beg you to convey to the officers of your company our sincere thanks for the prompt settlement of the claim which was paid some weeks before it was legally due. We have also received from you a cheque for \$40.27 for the unearned premium on the said policy; this was entirely unexpected, and is a further proof of the liberality of your company in its settlements. We may explain that the unearned premium referred to is the difference between the annual payment and the amount required to pay Mr. Peters' premium, from the beginning of his policy year up to the date of his death.



THE BUSINESS TAX.

QUESTION of substituting a business tax for the personalty tax, has, since our last issue, not been allowed to rest. Its advocates, believing that they have right and justice on their side, which invariably carry the day, are vigorously and effectively upholding their position. At the meeting of the Toronto City Council on March 31st, a resolution was submitted to the effect that the City Solicitor be instructed to prepare a by-law enabling the Council to impose a business tax in place of the present tax on personalty, but it was defeated on a vote of 5 to 19, the Mayor and the Chairman of the Executive or Finance Committee, being amongst the yeas. This vote has shewn the friends of the business tax whom they have to fight against, and they will organize their forces accordingly. The fight in Toronto has just commenced in earnest, and will be fought out to the bitter end by the supporters of the business tax, who are not in the least discouraged by the City Council's decision. On the same day, at a meeting of the Finance Committee of the Hamilton City Council, representatives were present from the Board of Trade, the Trades and Labor Council, and the Freeholders' Association, to discuss the question. Nothing definite was decided upon, but another conference will probably be held shortly. President Knox, of the Board of Trade, at the conclusion of an admirable address, said: "The adoption of the new system will be beneficial because it will greatly simplify the work of the assessors, the tax being based on the value of the real estate, an easily ascertained quantity and would place every trader on an equitable footing; it will put an end to the inquisitorial and harassing inquiries which, under the existing law, the assessor or Court of Revision is compelled to make, and save time and simplify the assessment rolls; it will distribute the burden of taxation much more equitably than it is, or can be done, under the present law, and, on account of its wide distribution, any deficit in your treasury will fall so lightly on those outside the mercantile classes that its incidence will be very little felt. We are not advocating single tax theories, but this is a step towards making real estate the basis of taxation for all local or municipal purposes, as is done in Britain, after abandoning a similar system to that now prevailing here as unfair. The mode we are urging on you contains the elements of justice, as the tenant pays in full proportion to the value of the privileges enjoyed. It is not a tax on the landlord; it would only fall on occupied business premises, and can be collected with the maximum of ease and the minimum of cost, the basis being always definitely known." Next day, April 1st, the Brantford Board of Trade met to discuss the question. A resolution favoring the substitution of the business tax was introduced by Mr R W Robertson in an able speech. Other speakers followed, and the discussion was adjourned until the next meeting of the Board. It will be thus seen that the agitation is not confined to one city, but is becoming general. The Ottawa City Council some weeks ago put on record its approval of the substitution of the business tax by the adoption of a report of a committee appointed to enquire into the matter. The report favored the principle on these grounds: 1. It will greatly simplify the work of the assessors. 2. It will do away with the personal property tax on the mercantile community, which is so objectionable on account of its inquisitorial character. 3. It will distribute the burden of taxation over a large number that are not now reached, relieve many unduly burdened, and generally prove a more equitable system than exists under the operation of the present law. At the same time the committee were of the opinion that the Act as it stands at present is

capable of improvement in so far as it was limited in its operation to the mercantile classes. They were of opinion that it would be advantageously improved by making it more comprehensive, so as to include other classes besides the one specified, such as the "arts," "professions," etc. To accomplish this, however, would require an amendment of the Act by the Legislature, and to secure this the committee recommended that a conference of the representatives of the cities of Ontario be invited to consider and discuss the matter. Such a conference could be convened during the next session of the Legislature, and there was no doubt that any conclusions arrived at and recommendations made by them would receive favorable consideration from that body. Meantime the committee recommended that the Act be accepted so far as it went, and that a by-law be introduced for the purpose of giving effect to its provisions.

DUTY ON CORSETS.

A deputation of corset manufacturers waited upon the Minister of Customs, at Ottawa, last month, with the object of inducing him to increase the duty on foreign-made corsets for the protection of the industry. The present tariff is 35 per cent. ad valorem, but they urged that this was not enough. It is alleged that German competition, by reason of the cheaper labor in that country, is destroying the Canadian industry. Another source of complaint is that there is a movement on foot to make this country a slaughter market for the surplus products of the United States, by offering the same kind of corset, as that manufactured by Canadians, at a cheaper price than it is being sold at to American dealers. It appears that according to the rules of the United States combine sales cannot be made in any part of the States under a certain fixed scale, but some agents are endeavoring to secure the Canadian trade by cutting under the American schedule. The deputation promised that the increased duty, demanded on foreign corsets, would not lead to an increase in the price to Canadian buyers as the competition between the Canadian manufacturers would, of itself, serve to secure to the home merchant and consumer the benefit of present rates. All that the deputation aimed at was the securing of such an increase in the tariff as would have the effect of excluding the foreign goods from this market. The Minister's reply was in the usual diplomatic terms.

PROCEEDINGS TO GARNISH DEBTS.

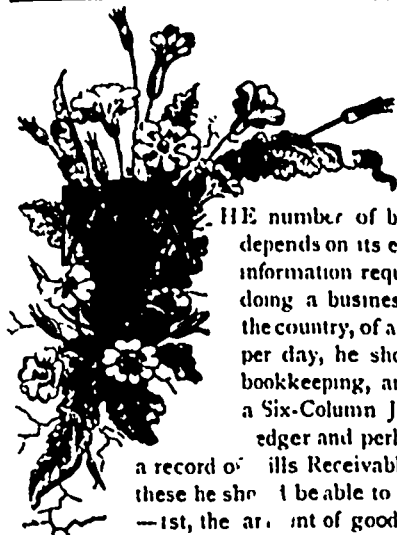
In answer to "Enquirer" we may state that the clauses in the Act (Revised Statute of Ontario) referring to proceedings to garnish debts, are as follows:—

Subject to the provisions of the next section when a debt or money demand, and not being a claim strictly for damages, is due and owing from one party to another, and a debt is due or owing to the debtor from any other party, the party to whom such first mentioned debt or money demand is so due or owing (hereinafter designated the primary creditor) may attach and recover any debt due or owing to his debtor (hereinafter designated the primary debtor) from any other party (hereinafter called the garnishee) or sufficient thereof to satisfy the claim of the primary creditor, subject always to the rights of other parties to the debts owing from such garnishee.

No debt due or accruing to a mechanic, workman, laborer, servant, clerk or employe for, or in respect of, his wages or salary, shall be liable to seizure or attachment under this Act, or any other Act relating to the attachment or garnishment of debts, unless the debt exceeds the sum of \$25, and then only to the extent of the excess.

Nothing in the next preceding section contained shall apply to any case where the debt has been contracted for board or lodging, and in the opinion of the Judge, the exemption of \$25, is not necessary for the support and maintenance of the debtor's family.

Where the claim of the primary creditor is upon a promissory note or other instrument signed by the debtor, and the amount claimed is \$200 or less, or where the claim is upon an open account and the amount claimed is \$100 or less, it is not necessary to recover judgment against the debtor before commencing attachment or garnishee proceedings, but in all other cases a judgment must be recovered against the debtor before the garnishee proceedings are commenced.



A FAITHFUL RECORD.

THE number of books required in a business depends on its extent and the nature of the information required concerning it. If one is doing a business, say in a general store in the country, of about \$10 cash and \$20 credit per day, he should be able to do his own bookkeeping, and I think should only want a Six-Column Journal, a petty Cash book, a ledger and perhaps a small book containing a record of Bills Receivable and Bills Payable. With these he should be able to show at the end of each year—1st, the amount of goods purchased; 2nd, of goods sold; 3rd, the gain or loss during the year, 4th, the amount of cash received and paid out, 5th, the amount owing to him on open account; 6th, the amount owing by him to others on open account; 7th, the amount of notes owing to him, 8th, the amount of notes owing by him to others, and, in his inventory, which might be a book or sheets of paper, the balance of goods or the property on hand. This is about the simplest form of double entry bookkeeping, and should prove satisfactory, if faithfully kept up, for a business of the extent spoken of.

But if I am doing a business of \$500,000 a year, handling many lines of goods, and desiring to know the profit or loss on each line, and also requiring that each day's transactions should appear on the books before the warehouse closed, many more books would be necessary. It would be impossible to lay down any rule in this matter, as each business and each proprietor will have different requirements. I think I should want something like the following.

- Invoice Book, or books, with columns as required.
- Order Book, or books.
- Sales Book, or books, with columns as required.
- Journal, " "
- General Cash Book, " "
- Petty Cash Book, " "
- Bills Receivable Register.
- Bills Payable " "
- Past Due Bills " "
- Past Due Bills, "Forward" Register.
- Tickler.

Subsidiary and Auxiliary books which will necessarily be different for different kinds of business.

The above books will be divided among a numerous staff and their contents may reach the Ledger in two ways. First by passing everything through the Journal—making it a door or entrance, and

the only one, into the Ledger. Second, by posting direct from Invoice Book, Sales Book, General Cash Book, Bills Receivable Book, Bills Payable Book, etc., leaving the Journal for such entries only as cannot properly be made in any other book. The former method is very slow but very sure—the latter is adapted to a "live" business where the books are supposed to be "up" every night.

But between the two extremes of \$10,000 per year and \$500,000, suppose we take a dry goods business of \$100 per day, part cash, part credit, and consider what kind of a set of books would be best adapted to it. Apart from auxiliary books, which of course each proprietor will choose for himself, I should think the following would answer every purpose:

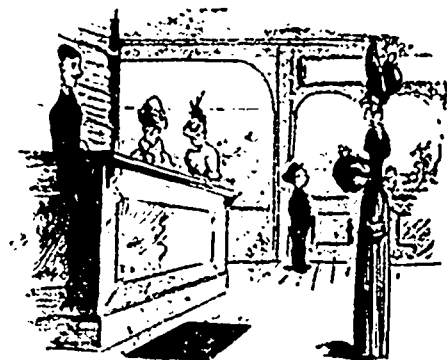
- 1st. Journal, having on debit side the columns, "Merchandise," "Expenses," "Sundries"; on credit side, "Sundries," "Merchandise."
- 2nd. General Cash Book, having on debit side the columns, "Merchandise," "Sundries," and on the credit side, "Expenses," "Sundries." This cash book should be balanced and footed only once a month.
- 3rd. Petty Cash Book, to be balanced every night and contents transcribed to General Cash Book.
- 4th. General Ledger, which of course needs no description.

These with such memorandum and other books as the peculiarities of the business require should be ample for a business of \$30,000 per year. They should be posted every day, and each line in the Ledger may contain several amounts or one amount as suits the fancy or convenience of the merchant. If properly kept up and a trial balance obtained at least every quarter, (every month is safer, I think this set, simple as it is, will give satisfaction. But the books must be kept up, and there is no way like the way of doing this conscientiously every day. A stern chase is proverbially a long one, and it is always a stern chase in bookkeeping if the books are suffered to run behind. If any of the readers of THE REVIEW would like further information on points not quite clear I shall be glad to supply it if in my power. I have endeavored, very imperfectly I know, to set forth some general principles of double entry bookkeeping which may be of use, where there is already some knowledge of the subject. And if I have succeeded in awakening some "loose ender" to the necessity of keeping a "faithful record," my time has not been quite lost.—J. B. HARRIS.

SOME POINTS ABOUT LACES.

Pillow, or bobbin-lace, is made by a process intermediate between weaving and plaiting, from a number of threads which are kept in their places by the weight of the bobbins attached to them, and are woven and plaited together by hand. Needle-point lace is really embroidery, but it is done upon loose threads which the worker has laid upon a drawn pattern, and which have no connection with each other and no stability until the needlework holds them together.

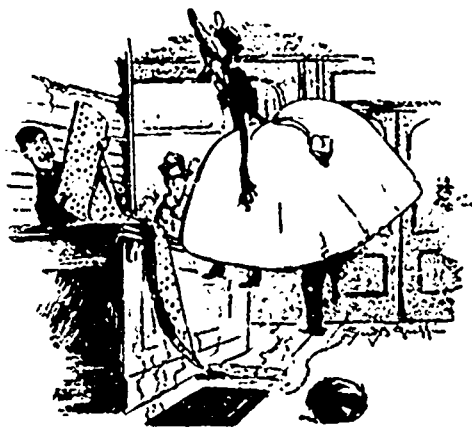
A SLIGHT RISE.



MISS SPAYNE.—I think I'll look at some of that muslin detainé—



Eighty-seven cents a yard! Isn't it going up a little?



MR. PHAYNE. Oh, yes. Everything is going up, now.

DUTY ON TEXTILE MACHINES.



WE are taken to task by The Canadian Manufacturer for our article on "Duty on Textile Machinery." We confess at once that we made a mistake in stating that the United States Government imposes a royalty of \$25 on blanket hemmers. The difference in price between the English and American machine led us into the error. Outside of this confession we adhere to all that we asserted in our article. It may be true that "blanket hemming machines can be manufactured in Canada," but the

fact remains that they are not, because, as we said before, there is not the trade in this country to call forth a sufficient demand for them to compensate the manufacturer for the heavy cost of the requisite machinery. Granted that the N. P. is necessary to protect the manufacturers, it surely was not intended to apply to an industry that does not exist in the country. Any textile manufacturer "who wants the Dominion Government to maintain high duties upon all such goods as he manufactures, and wants the duties removed from every article he uses in his factory" shows, we think, a proper appreciation and knowledge of protection. We submit that to tax a man about one-third the value of the machinery he requires for the manufacture of his goods, when such machinery is not manufactured in the country, is neither in the interests of, nor a part of, a policy of protection. These remarks apply to blanket hemmers, machines for making fashion goods and the finest kind of knitting machines, and we have yet to learn why a duty of 30 per cent should be levied upon them.

With the keen competition of the present day it is essential that our textile manufacturer should have their mills equipped with the newest and most improved machinery so as to be in a position to turn out the very best classes of goods at the lowest possible cost to themselves and to the consumer. We contend therefore that it is the duty of the Government to foster this most important industry in every way possible and encourage the manufacturers in their efforts to supply the trade with goods, which in point of quality and workmanship, will compare favorably with the imported article. But they will never be able to do so as long as they are compelled, through the impost of a heavy duty, to purchase second-hand and discarded machines. Why do they use such machines? Simply because the first cost is so much lower than for new machines and the duty is correspondingly less. Most of our mill owners cannot afford to purchase the latest and most approved machinery and pay one-third the value in duty, and they are therefore forced to buy second-hand ones. Take the Quebec Worsted Co. as an illustration. They lost their capital twice over in trying to run a successful business with old machinery, and had to sell out recently to the Paton Manufacturing Co. of Sherbrooke, Que., for a mere song. The latter are removing the best part of the machinery to Sherbrooke, and the Quebec Worsted Co. is a thing of the past. If they had been in a position to purchase new and improved machinery they would have had a different tale to tell. Another illustration in point is the Streetsville Woollen mill which is now closed up.

We have no desire to enter into a controversy on the question of protection versus free trade. We merely wish to see every encouragement given to our textile manufacturers to produce the best class of goods. It does not seem to us good policy, in this instance at all events, to tax the many for the benefit of the few. By taxing the machinery most of our mills, as we have already said, are sentenced to buy second-hand and discarded machines, and as a result to manufacture only inferior goods, whereas if the duty were removed, instead of being killed, existing manufactories would be revived and enlarged and new ones would spring up, especially for the manufacture of fine goods, which we now import to a very large extent.

RETAILERS AS IMPORTERS.



WE TOOK occasion in our first and second issues to point out to retailers, who import their own goods, what we believed to be good and sufficient reasons why they should be loyal to local jobbers and not patronize foreign competitors. We have received the following letter from a Toronto retailer, who takes exception to our articles, as follows. I have been waiting in the expectation that some more gifted writer than myself would reply to your articles on "Retailers as Importers" but not finding anything in your last issue I don't feel inclined to wait any longer. To my mind the articles seemed to be inspired by local wholesalers and were written entirely in their interest. I don't propose to go into detail but will state generally my objections to the points brought forth in the articles in question. It is absurd to imagine that we do not carefully calculate the cost of the goods to us as delivered at our stores, including interest on all cash payments. It is also a stretch of the imagination to say that we disburse from 40 to 50 per cent. in immediate cash; one-third, or 33 1/3 per cent., at the outside, is nearer the mark. The argument that we would save 5 per cent. by purchasing from local houses is not a sound one. We get just as favorable terms and as long dating from foreign houses as from local houses and are just as liberally dealt with. There is nothing in this argument; it is as broad as it is long. The impression is conveyed that we bought largely from English wholesale houses, whereas the fact is we buy directly from the manufacturer, the same as the local jobbers. Does it not therefore stand to reason that by doing so we save the profit charged by the local jobber and can therefore sell our goods to the consumer at a cheaper price. The fact is we are doing so all the time and they know it. It isn't so much the glamour of being able to say "we import our own goods," but rather the fact that we are just as entitled to make money by direct importing, as wholesale men. Look at the wealth amassed by some of our wholesale merchants, whose names I need not mention. Why should they kick if we honestly strive to get a small share of the profits that have enabled them to erect their grand residences and live like merchant princes? I dissent entirely from the charge that direct importing leads to "the curse of overstocking with all its attendant ills of slaughter sales, etc." On the contrary, the fault lies at the door of the wholesaler. Our buying from foreign houses has resulted in the wholesale people sending an army of travelers through the country, and if they can't sell goods in a certain town because the dealers buy from other houses they make up their minds that they must have an account in that town. They look around and get some fellow, probably with little or no experience, but with \$1,000 at his command, and give him a start. They run him for a few years and after getting all his money, they turn round and say that the business is unsatisfactory, that they will have to close down on him and get a better man, and the upshot is that another bankrupt stock is thrown upon the market. That is what leads to slaughter sales, etc. Why, instead of thinking about a "glamour," we, who import our goods, are forced to do so to protect ourselves against bankrupt stock dealers. I do not blame the retailer as much as the wholesaler for this condition of affairs. Another strong reason for our being forced to import direct was caused by the conduct of the wholesale people themselves. When new goods came out they put a big price on them, advertised them extensively, and when buyers came to the city in February or March, they were allured into buying by the temptation of "April 1st," and got their stores filled up with stuff at these big prices. Then the traveler came along cutting and slashing prices, telling dealers that "this is the big end of the lot and we must clear them off." Being already filled up with stuff at the big price you told him you did not want any more, and what did he do? Why, went to your next door neighbor, who had sense enough not to be "stuffed" by the allurements of "April 1st," and sold him the same goods at 25 per cent. less than you paid for them, compelling you to sell at cost price and lose money on them. That is one reason, and a very strong one, why we are now buying from the foreign manufacturers. Let me say in conclusion that the English market is not open to dishonest and incompetent rivals, but only to men who have business capital and brains.

POINTERS BY PEDRO.



HAD a talk the other day with a retail dry goods merchant who had compromised with his creditors. As he was known to be a steady, pushing, shrewd business man I was anxious to find out what circumstances, or combination of circumstances, had forced him to ask for a compromise. To my question he promptly answered, "Too much credit." He told me that in the past three years he had lost, in bad debts, more than would have kept his family in comfort and affluence for that period and longer. When he mentioned the names of some of his principal creditors, from whom he could not get a cent, I was fairly astonished. He assured me that most of them are regular dead-beats, it being impossible to get payment of an account from them. The furniture is usually in the wife's name and judgment summonses are laughed at. It is outrageous that these human sharks should be allowed to prey upon honest retailers with impunity, but what can be done to prevent it? In regard to the case under review, if the merchant had been satisfied to do a smaller credit business, and therefore a safer one, he would not have become a target for so many dead-beats. "It's all very fine to talk," I can hear someone say, "but we must give credit or shut up shop." No doubt, but there is nothing to prevent you from exercising care and discretion in doing so. When you give credit to a man you place your business interests in his power to that extent without much or any redress. How often do you ask such a man as to his financial standing, whether he is indebted to other tradesmen and to what extent? He offers you no security, and you have to depend entirely upon his honor, a very scarce commodity with some people. The fact of the matter is he uses your business as a means to live ahead of his income and fritters away the money that should go to liquidate his just debts in balls, theatres, concerts, drives, etc., for the sake of keeping up appearances. You may naturally assume that the man is honest, but are you not often grievously disappointed? I am referring to men, aye, and women also, who make it a study and a practice to swindle tradesmen.

Now assuming that the man is honest and that financially he is good for all the credit you may give him, still you run the risk of his meeting with some unexpected reverses and being unable to pay up. That is a risk which you must, of course, take if you do a credit business. I know a retail merchant who, through keen competition in his immediate surroundings, is compelled to give credit but he has the strength of mind to refuse it unless the new customer, if need be, can get one or two reputable men to vouch for his stability. To such he says, with a smile, "Couldn't you get your employer or some friend (as the case may be) to send me a note. It's a rule of the house before opening a new account." If the customer has honest intentions he will, unless his pride gets the better of his judgment, accede to this reasonable request, but if his intentions are the reverse there is at once an end to his name appearing on the merchant's books. This merchant has lost many would-be customers in this way, but he says he has no reason to regret it. Unless a retailer is a man of unusual discernment in reading character, and with a very strong mind, which permits him to refuse credit with suavity and decision, he will possibly succeed in carrying on his business, but only by yielding up the profits on his cash business—which should be added to his capital stock or investment fund—to make good the losses on his credit business. Is it worth while to do business in this way? The panacea for all these ills is "cash down."

A friend of mine vouches for the truth of the following. He was in a general store one morning recently in a small town in the northern part of Ontario, when a farmer entered. Addressing the proprietor of the store, the farmer said, "When does the bank open?" "In about ten minutes," was the answer. "Well, lend me

\$10 and put it down in my account." The proprietor, without a word, handed him the amount. Conversation for a few moments became general, and then the farmer remarked: "Well, I guess the bank will be open now. I wanted \$200 to make up \$400 which I am going to put in the bank to pay off the mortgage, and I'm much obliged to you for it, Mr. _____," and with that he walked out. My friend was more than surprised at the coolness of the proceeding, and asked the storekeeper if he was in the habit of doing that sort of thing and if he charged interest. He replied that occasionally he had to do it or he would lose the account, and he dare not charge any interest. Further enquiry elicited the fact that the farmer was in his debt to a considerable amount for dry goods, groceries, etc., and he would have to take payment just when and how it suited the customer's convenience. The point is whether the farmer or storekeeper is to blame for bringing into use such an unbusinesslike transaction.

Every employe should be given to understand that a certain amount of responsibility rests upon him, that he holds his position because he is considered capable of sustaining his share of the general burden incident to the business, and when he does anything worthy of special mention he should be given credit for it unreservedly. Try it; it has a wonderfully stimulating effect.

SALES OF WHOLESALE BANKRUPT STOCKS.

The bankrupt stock of McLachlan Bros. & Co., Montreal, was sold by auction on March 24th. There was a large number of wholesale merchants and others present. The total value of the stock was \$109,739.69, and it was sold en bloc. The bidding began at 45 cents on the dollar, and gradually rose till it reached 65½ cents, when it was knocked down to R. K. Thomas, real estate agent, who declined to say in whose interest he was acting. The stock was afterwards sold in lots to retailers. The creditors of the firm, who expected about 60 cents on the dollar on their claims, will not get more than 15 cents.

The stock of R. Tyler, Sons & Co., Montreal, consisting of woollens and tailors' trimmings, was sold by auction on March 31st. It amounted to \$36,500, and was knocked down at 66¼ cents on the dollar. The stock in bond, amounting to \$7,500, brought 62 cents. Both stocks were bought by Mr. Arnton, auctioneer.

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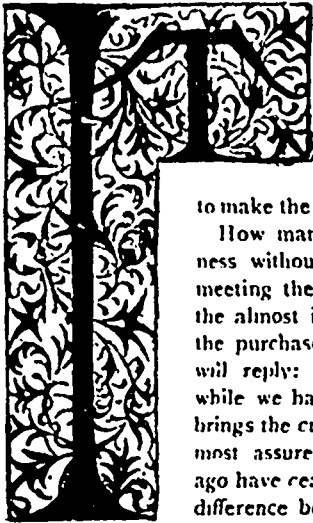
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ADVERTISING BY MANUFACTURERS AND WHOLESALERS.



IS from the class of manufacturers or wholesalers selling but a few customers that one frequently hears the remark that "Advertising will not sell goods; my salesman must see the customer to make the sale, even if I do advertise."

How many first sales are made in any business without the dealer or his representative meeting the customer? In the retail trade it is the almost invariable rule that the seller meets the purchaser. "Yes, but that is different," he will reply: "the customer comes to the store, while we have to go to the customer. What brings the customer to the store? Advertising, most assuredly, or prosperous firms would long ago have ceased to employ it. And what is the difference between advertising to people whom you cannot sell unless they come to you, and

advertising to people whom you choose to subsequently visit? There is none, except your one great advantage that the retailer cannot make the sale unless the prospective customer calls of his own volition, while you follow up your man and adjust yourself to his convenience. Advertise in neither case and your traveling salesman is in the same position as the clerk behind the retail counter; and in either instance you lose the decided advantage of the previous knowledge, on the part of the prospective purchaser, of your firm, business, goods and prices. For it must not be presumed that the average manufacturer is more thoroughly known to the trade throughout the country than the average store to the residents of any city. And even then inadaptability in the salesman, goods or prices can defeat either sale.

Carry it further. Are not polite treatment, honest goods and fair prices as much of a hold upon a retail customer's regular trade as the same qualities in your traveling salesman and goods? And if those qualities can be made to hold business in the wholesale trade, why not in the retail trade? Is a green salesman any more efficient in one trade than the other? Is an experienced salesman less efficient? Does the dealer buy stock of the first salesman who comes along any oftener than the retail purchaser takes the goods at the first store visited? Is it not a fact that the last store visited is the one where the sale is made, and that the dealer is often "not ready to buy," but really waiting to see several of "the boys'" samples before he does buy? Why does the retail customer inquire for particular goods at a particular store? There are other stores, just as well known, that keep the same kind of goods. Why does the dealer want to see a particular line of samples from a particular house? He has already been shown the same kind of samples from just as good a house. Possibly it is advertising that incites the inquiry of the retail purchaser; it is just as liable to be advertising that causes the dealer's action. You admit that it is advertising that makes the retailer's business; what logic have you upon which to deny that it will make the wholesaler's business?

And actually does the manufacturer who is desirous of selling only jobbers employ advertising at a disadvantage in comparison with the manufacturer catering to the retailers? Take the shoe business. There is no manufacturer who makes so complete a line of goods that he can stock any retail store in the country, and many manufacturers could not even supply a single want of every retailer. If his price is right, the material, quality, style of workmanship of any of his lines may not just fit the retailer's want; or everything may be right except the price, which, satisfactory in one section of the country, is too high for another. He may be able to sell all around a particular retailer, and yet not meet his

requirements. Yet that retailer, and many others, is a regular reader of his advertisement. Neither can this manufacturer for the retail trade reap direct benefit from the copies of the publication that go to other manufacturers, or to the jobbing and certain other branches of the shoe trade. Like all advertising manufacturers, the man who wishes to sell only jobbers, or a certain class of trade, must use a publication a considerable part of the circulation of which has not full value for him. But in view of the fact that his average sale is equivalent to several sales to a retailer, the fact that but a small per cent of the paper's readers are his possible customers still leaves him on a par, as regards business results, with the manufacturer who sells to retailers, and whose business connections are more numerous. He has as good an opportunity of securing the trade of certain per cent. of the jobbers as the other manufacturer has of securing the trade of the same per cent of retailers. And that is all he wants.

It is only by such arguments that a class of possible advertisers can be made to understand that they are not paying an undue price for advertising. It is sometimes necessary to establish an individual kindergarten for each "hoped for" advertiser, and to so grade the children in classes that the lessons may not be too difficult. Some men will accept electricity, theology and a lot of other things upon the say-so of anybody, but will stand around and watch the advertising success of others, and emit nothing but a great big "Why?" as an answer to every argument. If they had not accepted the use of electricity and the theories of theology upon the knowledge and experience of others they would now be going to bed when it becomes dark under the table and wallowing in uncertainty as to their future disposition. But when it comes to advertising—"Oh, I had a card in the paper once. Run it three months and it cost me forty dollars. Didn't do no good."

Probably if he had advertised mosquito hides or steel steamships given away to children he might have received some replies and have sold some of his regular goods. But he had a card, and it cost forty dollars.

Bah!

All of which is upon the supposition that the manufacturer wants customers. If he does not, by all means he should not advertise.—A. C. Ladd, in *Printers Ink*

TO PREVENT DECAY OF FABRICS.

A method has been brought forward by a Belgian chemist for rendering fabrics, of the textile class, no matter how delicate they may be in texture or color, proof against the ravages of decay for an indefinite period. It is known that the wonderful state of preservation exhibited by the head bands of Egyptian mummies is due to their having been impregnated with a kind of resin, and, acting upon that fact, the inventor in this case made certain experiments with the substances extracted from birch bark, to which the peculiar aroma of Russia leather is due. It was ascertained by these investigations that the green tar, which is left over after the oil used in tanning has been extracted from the white bark of the birch tree, yields neither acid nor alkaloid, and that in solution with alcohol it forms a liquid of remarkable fluidity, with the power of resisting when once becoming dry, even the action of alcohol itself. This substance, it is claimed, possesses the property of uniting with the most delicate and brilliant colors, and rendering them apparently imperishable.

WINDOW DRESSING and STORE DECORATING.

Three hundred ways to dress show windows. A book that every retailer should have; 288 pages, 296 suggestions, 150 illustrations. Description given of the latest devices for displaying goods and many other desirable features. Price, cloth bound, \$1.50. To every purchaser of 300 Ways, will be sent free a pamphlet giving hints on window dressing, and illustrated Brooklyn Bridge. Number is limited. Harry Harman, decorator and window draper, P. O. Box 115, Louisville, Kentucky.

ANOTHER BIG FAILURE.



SAY that the dry goods trade was surprised when it became known, towards the end of last month, that the firm of John Birrell & Co, of London, Ont., was in financial difficulties, is but feebly expressing it.

The firm had been in business for over 30 years, and was always looked upon as a wealthy and sound concern. A meeting of the western creditors was held in Toronto on April 15th, when a statement of affairs was presented showing liabilities of \$285,000. Of this amount \$153,000 is due to the banks, \$65,000 to English creditors and \$64,000 to Canadian. The assets were placed at \$121,000. An offer was made on behalf of the firm of 42½ cents cash on the dollar, which the creditors, including the banks, finally accepted. A similar arrangement will likely be made with the other creditors.

Considering the number of wholesale houses who have recently retired from business, or been forced to assign, it would really seem as if the trade had reached that stage of the "survival of the fittest." The remarks of a leading English manufacturer during a crisis about three years ago in his line of business are, we think, very appropriate to the present condition of the dry goods trade. He said: I have no doubt by this time multitudes have at least some faint idea of the theory of "the survival of the fittest." And I am perfectly sure some commercial men think they have a complete understanding of this teaching, still I am forced to the conclusion they only partly comprehend it, and I think in such a case their "little knowledge is a dangerous thing." How do some business men act? Some are ever fighting to increase their output. If there be a demand, I say, "Lay on an increase," but what I would complain of is when a man arrogates to himself that in his trade he is going to do it all. Such an one generally begins by dropping his prices to secure the larger orders. The smaller fry immediately follow suit. Then begins the drooping process which soon gives some a fatal squeeze. This often so inflates Mr. Arrogance that he needs still further increase. He fancies he is the veritable "fittest" and must "survive." He argues to himself, "It is turnover I need, les grandes affaires can only suit me, margin be hanged, if the returns are large enough profit must come." And thus in the enormity of his doings he may aptly overlook the detail, and unconsciously be working without profit. Too soon for him he discovers what almost any child might teach him—100 times 0 is 0, 1,000 times 0 is ditto, and even 10,000 times 0 brings the same result with this difference, the 0 has become so extended that upon the most incipient sign of combustion an explosion takes place which blows Mr. High and Mighty to smash, leaving his unlamented remains to be gathered by Messrs. Settlement & Co., who first of all settle with themselves and then distribute the residue of atoms amongst the sorrowing creditors. I admire genuine development, and when a firm becomes large in a sound and legitimate manner I am ever ready to honor the genius that directs it. But price-cutting for the mere pleasure of a big business I detest. "The survival of the fittest." Do I believe it? Yes, I do; but I would ask a question—"Who is the fittest to survive?" If I may venture an answer, it is this. He is fittest who, by sturdy and steady development of his innate power, becomes a monarch amongst men, who seeks not eminence that he may crush whatever lies beneath him, but whose sole desire of vantage is that he may the better effect a generous disbursement of his powers and sustenance to aid and help the weaker ones around him in the struggle for existence.

Robert Turner, of the late well-known dry goods firm of Turner & Finlay, St. John, N.B., has assigned for the benefit of his creditors. He has been trying to close out his business on account of ill health, and has made the assignment voluntarily, with the expectation that after all creditors are paid a considerable surplus will remain.

After a great many vexatious delays and unforeseen drawbacks the old Gorham woollen mills have been transformed for the manufacture of skin rugs, etc., and present a business-like appearance. Many new machines and contrivances have been constructed, not only facilitating the manufacture of the goods, but enabling the establishment to produce a better quality. Though the Robinson skin rug works have previously won, in competition, a gold medal, six silver medals and one bronze medal, besides 100 first prizes, the goods shipped to Montreal last Saturday were the finest lot they ever manufactured, including some of the latest captivating shades.—Newmarket (Ont.) Era.

FASHION IN SCARF PINS.

William Addison Clarke in the N. Y. Clothier and Furnisher says: There has come to be fixed rules in scarf-pin wearing that may not be transcended without showing a lack of knowledge of the canons of good form. In the irregular scarfings there is a necessity for the scarf-pin. There are in these instances certain portions of the scarf, to be held together and in place. The absence of the scarf-pin under these circumstances would indicate that such an article was not possessed by the wearer of the neck covering, and therefore it were bad judgment to wear such scarfing that should so clearly reveal impecuniosity. The scarf-pin must also be worn with the puff, made-up scarf. There is a place for its insertion, and by seeming to hold it together, it glosses over somewhat the made-up suggestiveness. In the self-tied De Joinville, or its imitation the regulation made-up Stanley, the scarf-pin must pierce the cross-folds at the intersection. In all scarfings the scarf-pin must be placed so that, when seen through the waist-coat opening, it will appear in the centre of that space. To be placed too high in the scarf, too low, or on one side, would destroy the conformity. No matter how irregular the fold may be made, the head of the pin must positively fall in the centre of the scarfing. With the regulation Tuck—palpably made-up scarf that is not an imitation of any knotting that may be made by hand—the scarf pin is stringently tabooed. It has in such a utilization about as much significance as it would if stuck in the middle of a pin-cushion, and indeed about the same effect upon the beholder. With the Four-in-hand, or the Ascot tied in this popular form, which, by the way, makes a full and stunning effect of richness, the scarf-pin must not be inserted in one corner as was permissible when the hipputian pins were worn, nor in the middle of the cross-piece with a trite and mechanical suggestiveness; but in order to come as near as possible the centre of the space seen through the waistcoat opening, and because it appears to get more the flavor of utility in seeming to hold the knot intact—there is the best excuse for inserting it in the middle of the tie just upon the lower edge of the cross-fold.

THE BELL PIANOS AND ORGANS.

That the instruments manufactured by The Bell Organ and Piano Company, of Guelph, Ont., are really a credit to Canada is universally acknowledged. The proportions that the business has assumed are simply enormous and we believe we are safe in saying that they do a much larger trade than any other manufacturer in the Dominion. That the English syndicate, who purchased the concern, are well satisfied with their investment is shown by the report of the annual meeting of the company which appeared in the Financial Times, of London, England, on March 20th. The Chairman, T. W. Boord, M. P., in the course of his address said. "I think you will consider the statement of accounts very satisfactory. The net profit made for the year is in excess of the estimate put forward in the prospectus, and that is a state of affairs which all companies cannot boast of." The trade had been so satisfactory that they had it under consideration whether it would not be expedient to increase the capacity of their factory at Guelph. He referred to the general satisfaction which their customers expressed with their manufactures, among them being the Princess Louise, Marchioness of Lorne. Mr. W. H. Cummings, whose name is prominent in the musical world, said he had taken considerable interest in their instruments, and he was able to say that the work could not be excelled, and he doubted if it could be equalled by any other manufacturer. The work was very superior to anything they got from the continent. He knew from musicians and the trade that there was such confidence expressed in their work that their trade was likely to largely increase. Mr. Hart, one of the auditors, who had personally visited the property at Guelph on several occasions, and had been over the whole of it, said the buildings were of a very sound character, and formed a very handsome block. With regard to the inside arrangements, he could not speak too highly of the system adopted. From the moment that the timber came into the drying rooms to the time that the finished instrument was tested and tuned in the tuning room, everything was most efficient, and he could only congratulate the shareholders on possessing a property of so valuable a character. The chairman, in replying to the usual vote of thanks, said the shareholders were very much indebted to their General Manager at Guelph, Mr. Alexander, and also to their London Manager, Mr. W. J. Bell. A dividend of 10 per cent. on the ordinary shares, and 8 per cent. on the preference shares for the year was declared.

MEW MANTLE CLOTHS FOR NEXT FALL AND WINTER.



NAPRIL 2nd, the correspondent, of the N. Y. Dry Goods Economist, writing from Berlin, Germany, says. Manufacturers of mantle cloths have now completed their collections of samples of next winter's fabrics. In the last few months single samples of these have been shown, the novelties which were expected to have most merit being made first and submitted for buyers' approval, but collections as a whole were not completed until lately.

Satin and corkscrew doubles are found in all the assortment of samples in the different qualities. They are seen with the ordinary grade of lining as well as with good alpaca back.

Esquimaux, one color or melange, are also represented.

Cords have also been made in black, colors and melanges. These are broad ribbed worsteds.

Cheviot and vigogne doubles are seen in all the collections, but in only few of these are the samples really high grade goods. Cheviot and vigogne doubles, with fine croise-like diagonal stripes are seen. They are also seen in small warp stripes and with shiny designs in balls and dices, although the prevailing opinion is that plain grades will do best.

Foule doubles are a kind of vigogne double and look very much like these only they have a more cloth-like appearance.

Fine, soft camel's hair doubles are also seen. All these are provided with good alpaca back, although all of the goods named are also seen with the commoner, cheaper backs.

Manufacturers are using preferably vigogne yarns. These are wool yarns made of soft material, such as cachemire or camel's hair.

Cheviots and vigognes in heavy goods without lining are also made, mostly in diagonal stripes. These are destined for the American market.

Angoras are new and are made in black, either plain or with wide shorn stripes, also in color melanges.

Himalayas have a softer feel than Angoras. They are seen in color melanges, also in large squares, double face for evening mantles.

Curls in small squares have also been made, chiefly in the better grades. The curls are not laid thickly, being arranged at a distance from each other in broad diagonal stripes.

In cheap worsteds, knotted cheviot like worsted doubles are seen in diagonal stripes and in small and large squares. Mode colored worsted grounds, in small squares, carry fine knotted stripes. Dark worsted grounds are squared with dark blue threads, while mode colored grounds have the squares in brown thread.

Astrachan will again play a good role for trimming. It is met with in all possible qualities, from the cheapest to the best. Short lock grades compete with long locks, the latter being expensive goods. A black astrachan shows open and closed locks alternating.

Several novelties are also out, among which is astrachanized wool plush in tiger skin effect, having mode colored tufts on a dark brown ground.

Himalaya shawls, plain, in squares, and with borders of balls and dices, also with fringes, are shown.

PERSONAL AND GENERAL.

Shuttles and loom wheels of compressed paper are manufactured in Massachusetts.

Cotton plantations are being successfully cultivated in the neighborhood of Jencho in Palestine.

The store of Swift Bros., Watford, Ont., was burglarized on the night of March 20th, and some ready-made clothing carried off. No arrests.

Charles B. Snow, who has been for the past ten years manager of the Ontario Cotton Mills, Hamilton, died on April 18th, in his seventieth year. Previous to going to Hamilton he conducted the Dundas Cotton Mills for several years. He leaves a widow and

three children, Dr. Walter Snow, of New York; Charles Snow, manufacturer, Toronto, and Mrs. Campbell, wife of Prof. Campbell, of the Baptist College, Toronto.

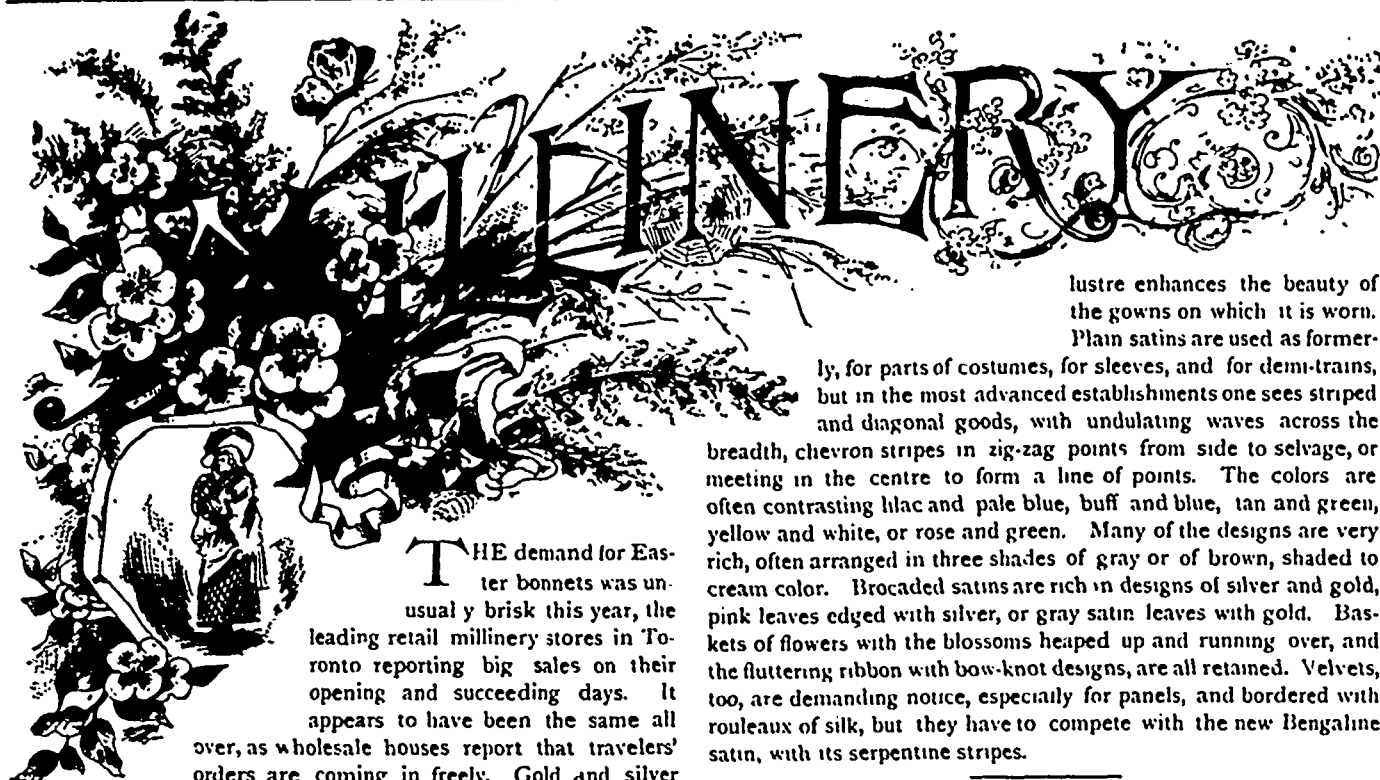
The following fires have to be recorded since our last issue: March 22nd, general store of Depencier Bros., Merrickville, Ont., loss \$3,000, covered by insurance; March 25th, dry goods store of Thomas Brown, Durham, Ont., loss about \$3,600, insurance \$2,400; store of J. J. Denton, merchant tailor and dealer in gents' furnishings, Port Dalhousie, Ont., loss \$2,500, insurance \$1,500; April 4th, hat manufactory of Joseph Godin, Cote St. Paul, near Montreal, loss about \$2,000; April 9th, store of M. Quinn, dealer in gents' furnishings, Toronto, loss estimated at \$16,000, insurance \$11,000.

E. A. Toshack, manager for Western Ontario for George D. Ross & Co., woolen commission merchants and manufacturers' agents, of Montreal, has taken French leave and is now a sojourner in the Land of Liberty. Mr. Toshack had his headquarters in Toronto and for some years back has lived the life of a "high roller." He has left numerous creditors to mourn his abrupt departure. Mr. Ross has appointed Mr. E. J. C. Norrie, of Cantlie & Co., to fill the vacancy. Mr. Norrie has been for several years in the commission business and the firm could not have filled the position to better advantage to themselves and their patrons.

Canadian carpet manufacturers state that trade has been very good all winter in all kinds of carpets. They complain, however, of a feeling of distrust amongst dealers regarding any new styles brought out by them. If new styles are brought out simultaneously in this country and the United States there is at once a quick demand for them in the latter, but here dealers will fight shy of them for one or two years and will not touch them till they hear of them from the States. They say there is no encouragement for them to produce new styles and they fail to see why dealers should not have as much confluence in their manufactures as in those of the American or old country.

Thomas C. Watkins, of Hamilton, Ont., will soon commence the erection of a retail dry goods store which will prove the finest building of the kind in the Dominion. It is modelled after the latest styles of dry goods houses in New York and Brooklyn. It will be four storeys high with a frontage on King street of 62 feet, and on Hughson street of 138 feet. The height from pavement to top of main cornice will be 76 feet; to top of tower spire, 118 feet, and to top of flagstaff, 140 feet. The entire fronts upon both streets will be of cast iron, pressed brick, cut stone, galvanized iron and plate glass, with tower spire covered with red slate. The lower storey will be one immense salesroom, free from all brick walls, and the entire building when completed will have a floor space of 38,000 square feet. It will be steam heated throughout, will have hydraulic goods and passenger elevators, the latest and most approved style of shelving and counters, the most modern cash and parcel delivery, and will be lighted by electric light.

An exchange says: It is always a pleasure to note the success of young Canadians, especially when they succeed in carrying off the palm in competition with other peoples. The Massachusetts Society for the Prevention of Cruelty to Animals and the American Humane Education Society recently offered a prize of \$250 for an essay in favor of vivisection and another prize of \$250 for an essay against the system. Nineteen competitors from England and America entered for the prize, and a committee composed of professors of Harvard University has awarded the principal prize of \$250 for the best essay in favor of vivisection to Mr. John A. MacPhail. Mr. MacPhail, who has been one of the brightest members of the Montreal press for several years, has completed a very successful course at the McGill Medical School. His success in carrying off so important a prize from such a host of formidable competitors has been learned with pride by his many friends, who predict for him a brilliant career in his chosen profession. Mr. MacPhail's prize essay will shortly be published in book form by the American Society. Mr. MacPhail is the Montreal correspondent of THE DRY GOODS REVIEW.—ED.)



THE demand for Easter bonnets was unusually brisk this year, the leading retail millinery stores in Toronto reporting big sales on their opening and succeeding days. It appears to have been the same all over, as wholesale houses report that travelers' orders are coming in freely. Gold and silver effects in ribbons and laces have taken a big run, there being great demand for them from all quarters. Orders for flowers are also coming in freely. The buyers in the old country are therefore kept busy, and importations are arriving by almost every steamer. It is gratifying to be able to say that there is certainly no dullness in the millinery trade this season, whatever it may be in other trades.

MILLINERY AND DRESS IN MONTREAL.

(BY OUR OWN CORRESPONDENT.)

After the Easter season there is a lull in the millinery trade, but there is a steady business in goods of a less spring-like type to be worn well into June. The outline that was given last month, and the forecast that was made of the season's wants, have been closely followed, and the hats and bonnets seen on the streets and in the shops confirm those views. The prevailing idea, as was before pointed out, is still more noticeable—artistic combinations in flowers and lace, and airy effects in crepe net and lace hats. The amount and arrangement of the material is at first confusing, and seems to go beyond the limits of good taste, but habit accustoms the eye to flowers, ostrich tips and aigrettes on the same hat. The desire for gilt and jet passementerie has been modified—indeed, from the first it arose from a few interested dealers rather than from a public and general demand. Yet gold gallons, gold and silver butterflies, and large, dangerous-looking pins are in favor, and from their novelty have a striking and not displeasing effect. Even narrow-looped edges of metal, steel, silver and gold, are used to finish the brims of tasteful hats. Bandeau trimming, consisting of a band under the brim of the hat, fitting close to the head and covered by a roll of ribbon or velvet, a ruche of lace or wreath of small flowers, promises to meet with general acceptance. Hats continue low in the crown, with broad brims, but close at the back. In both hats and bonnets the fancy and open straw work prevail, and the bonnets themselves are smaller than ever. The widest diversity of effects is seen in toques. The shapes are long or crownless, with narrow or peaked fronts. The flatness extends even to a saucer shape, with fluted shell fronts. Misses hats have the open brim and are large, flat and plain. The Leghorn is holding its own, and will make a strong bid for favor as the month wears on. For young children the poke bonnet or hat in shirred surah, with hemmed strings of the same material and tips and aigrettes, or ribbon rosettes as trimming, is the favorite headwear. The use of satin has been revived, and its rich

lustre enhances the beauty of the gowns on which it is worn. Plain satins are used as formerly, for parts of costumes, for sleeves, and for demi-trains, but in the most advanced establishments one sees striped and diagonal goods, with undulating waves across the breadth, chevron stripes in zig-zag points from side to selvage, or meeting in the centre to form a line of points. The colors are often contrasting lilac and pale blue, buff and blue, tan and green, yellow and white, or rose and green. Many of the designs are very rich, often arranged in three shades of gray or of brown, shaded to cream color. Brocaded satins are rich in designs of silver and gold, pink leaves edged with silver, or gray satin leaves with gold. Baskets of flowers with the blossoms heaped up and running over, and the fluttering ribbon with bow-knot designs, are all retained. Velvets, too, are demanding notice, especially for panels, and bordered with rouleaux of silk, but they have to compete with the new Bengaline satin, with its serpentine stripes.

PARIS FASHIONS.

The Paris correspondent of the Drapers' Record, London, England, says:—In the way of trimmings rich Louis XVI. embroidery on thick faille is being much used in the large houses, also ecru guipures and black lace, but very little gold. Jewel embroidery has disappeared, and no one is sorry. The good houses will have none of it, and the milliners are sick of it. Jet is seen on everything; in fact, it is overdone. The new capes are covered with jet yokes, long fringes, and studded with large nail heads of jet.

Feathers have disappeared. Tulle in every color, dotted with fine spangles in blue, green, gold, or silver, is much used in trimming toques. Also pearls, flowers, aigrettes, a little gold, sky-blue velvet, and frosted tulle. A pretty capote is in fancy straw, studded with crescents made of straw and pearls, and ornamented with a black lace quilling and a wreath of shaded roses. There is a new shape, a small round Louis V., in fancy straw, the brim turned up all round and lined with Irish guipure, a wreath of roses outside, and a mordore aigrette, and a small row of roses under the brim in front. The new turban has become already a favorite. The upturned brim is of striped black straw, the crown is covered with pale rose-colored crepe de Chine, around the crown is twisted a deep plum-colored velvet ribbon.

MILLINERY IN NEW YORK.

The Spanish bolero or extended turban shape is coming to the fore again. One of tan Milan has a scarf of golden-brown crepe carelessly drawn around the brim and knotted in the back in two ends and loops with a pompon of pink resting above. Sailor hats are starting up with a trimming of a ribbon and bunch of small flowers at the back. Traveling hats of coarse straw are stylish with a large bow of ribbon held by a long gilt pin. Large crinoline hats are trimmed with crepe, net or edging and a generous supply of flowers. Thus far medium-sized hats prevail. The idea is to arrive at chic and originality without eccentricity or loudness. Happy the milliner attaining this point. A toque of black gold embroidered lace has a wreath of tiny blue hyacinths. Gold balls edge a small lace bonnet trimmed with black velvet ribbon and golden pompons. A crown of shot pale-green chiffon has a straw brim trimmed with a bunch of African marigolds. The fancy for black and pink is shown in lace toques having pink pompons and black aigrettes at the back. Both black velvet and the gold or metal ribbons are worn as ties on small lace toques. A cunning toque of red crepe in many shirrings is toned down with three full rosettes of narrow black velvet ribbon, at the back. Large lace and Leghorn shapes for seaside and carriage wear are trimmed with scarfs of white crepe and silver buckles, white tips and lace, or tips of gold ribbon, and one spray of lovely flowers.—N. Y. Dry Goods Economist.

DESCRIPTION OF FASHION ILLUSTRATIONS.



Figure No. 1 illustrates a gray Milan having a flared front and crinkled, upturned back, with a narrow fold of velvet on the edge. A careless bow of glace taffeta in gray and silver ornaments the front, with a smaller bow at the back where nods three gray ostrich tips.



Fig. No. 2 illustrates a hat of gray Milan straw having a front of the poke order, with the narrowed back turning up in a sharp point. Loops of lighter gray ribbon are placed outside of the turned up point as well as on top where they are mingled with pink chrysanthemums. Two pieces of ribbon extend over to the front and are caught to the brim with fancy steel pins and two of the flowers.



Fig. No. 3 is of a fine tan colored straw having a fluted front, closely rolled sides and open back. Gilt galloon trims the sides and golden brown velvet ribbon No. 9 answers for strings loosely knotted over the chest, loops in the back and front, with dainty yellow flowers arranged as represented.

SOME TRIMMED HEADGEAR.

The Frenchy chenille shapes in bonnets and hats are in open meshes that are ornamental in themselves, and only need a tiny bow of gold ribbon in front, with velvet ribbon loops and aigrettes in the back.

Broad hats have a wreath of flowers around the crown and loops of woven chenille like a ribbon in the back. A capote for a middle aged matron is of beige Milan, with a roll of lavender crepe inside of the brim. At the back are loops of beige velvet ribbon like the ties, which conceal the stems of some sprays of purplish lavender wisteria, which fall toward the front.

A long-shaped toque has the up-turned brim in lacey scallops and the simple garniture is a large bow of tan and gilt striped ribbon far on the crown caught with three large gold pins.

An evening toque of woven tulle and gold stripes is caught over a gilt frame with tiny gilt pins, with a wreath of tiny violets on the edge and ties from the back of violet velvet ribbon No. 7.

Fancy chips are prettily trimmed with a velvet fold facing, loops of satin, tinsel, velvet, taffeta or fancy ribbon in the back, requiring wire to keep them erect, and a small flat bow or knot in front, with flowers in the back only, or in the front as well.

Very large hats give one the feeling of looking at an artistic mass of flowers, galloon, lace and ribbon. Black lace is lavishly used and may have entirely gilt trimmings, or a mixture of flowers and tinsel, which mingle well on a lace design.

PICKED UP IN A SMOKER.

There is always a few good stories floating around among travelers. Here are some we picked up "in a smoker" the other day:

IT WAS TIN.

Dennis Mulvancy went up to a bar in a town up west and threw down a piece of tin which he had picked off a plug of Macdonald's tobacco, to pay for a pretty stiff horn of whiskey. As he turned away, wiping his mouth with his coat sleeve, the bartender shouted: "Hold on, Dennis, this is tin!" "Tin, begorra! I thought it were ownly foive; take sumthin' yerself."

HIS FIRST ATTEMPT.

A leading commercial hotel up north got a new porter a short time ago. He came highly recommended by his Sunday school teacher from the back township. He was told by the hotel keeper to ask commercial men with baggage for their excess tickets and checks before leaving the station. When he met the first train after his arrival he yelled out: "This way, free 'bus for The Globe. Give me your checks and 'success' tickets, gentlemen, please."

HE WOULDN'T COMPROMISE.

Mr. Joseph Snagsby used to guide the plow; now he keeps store at Snagsby's Corners, up in the county of Grey. Some goods he bought in the early spring were late in delivery, so he wrote the firm that unless they dated them from June and took a discount off he did not want the goods. They wrote Snagsby to pass them into stock, apologising for delay, and told him they would compromise the matter by meeting him half way. The office men were greatly amused when Snagsby replied that he had no clerk; his wife was away, and he couldn't leave home to meet them half way. If they were anxious to settle the matter they must come right through to Snagsby's Corners.

THE A. B. C. DID IT.

On last election day a prominent merchant and politician in the Parry Sound district went down to one of the islands in the Georgian Bay to show the natives, who could neither read nor write, how to mark their ballots. He was very anxious that Mr. Fitzgerald, the Reform candidate, should beat O'Brien, the Tory member. He told them and showed them how to mark the ballot paper with a X opposite the Reformer's name. O'Brien being the old member, he naturally thought his name would be on the top of the ballot, whereas they were printed alphabetically, and, as F. comes before O., O'Brien polled 39 votes out of 41. The gentleman, himself, now laughs over the little mistake, but it won't occur again, no, sirree.—TOM SWALWELL.



THE HAT TRADE.

Retailers have done a good trade during and since Easter in spring hats. The few fine days this month led to a big demand, and now that the weather seems settled the demand will continue. Wholesalers are busy with orders for straws and sorting orders for felts. They have no reason to complain of trade so far and manufacturers are equally well pleased.

ERECTING A NEW FACTORY.

Mr. E. J. Fawcett, hat manufacturer, Toronto, found his business increasing so rapidly this year that he had to look out for larger premises. He decided upon erecting a new factory at West Toronto Junction, and work has just been commenced. Mr. Fawcett expects to occupy his new quarters about July 1st. The factory will be of three storeys, with a frontage of 60 feet on Albany Road and a depth of 40 feet. There will also be a shop in the rear of 20x60 feet for coloring and sizing. Mr. Fawcett is a thorough believer in the benefits of advertising, and attributes his increasing business this year in a large measure to his advertisement in THE REVIEW.

SOMETHING IN A NAME.

A case in which local hatters were much interested came up at the Toronto Civil Assizes last month. The plaintiffs were Lincoln, Bennett & Co., the well known hat manufacturers of London, England, and the defendant, Joseph Rogers, a leading retailer in Toronto. It appears that some years ago the then Dominion Hat Company, of Hamilton, manufactured hats which were stamped with the plaintiffs' name and trade mark, and had underneath the words "manufactured expressly for Joseph Rogers." In November, 1889, a member of a local legal firm, representing the plaintiffs, purchased one of these hats from defendant, and shortly afterwards an injunction was asked for and obtained restricting the defendant from exhibiting or selling any hats stamped with the name of the plaintiffs' firm. The trial last month was for a continuance of the injunction and for a claim of \$1,000 damages. After hearing the arguments of counsel the Judge decided to continue the injunction with costs, no damages being allowed.

FIFTY YEARS AGO.

Following is a copy of an English hatter's advertisement of fifty years ago. What the public would think if hatters now made their announcements in language similar to this is not difficult to conceive. The advertisement is as follows:—

SWELL TILES.

John Hage, Stodman-street, Newark, invites the attention of those swell coves who are desirous of supplying themselves with a knowing castor of out-and-out quality and slapup shape, warranted to keep out a deluge of rain, and protect the knowledge box against all accidents. Travellers, coachmen, and others exposed to inclement weather will find them unrivalled in substance, shape, and durability. The above kiddy toppers are forwarded to order to all parts of the country on receipt of the blunt from 10 to 23 bob.

J. H. likes opposition, invites comparison, defies competition, and hates imposition.

THE MARCH FUR SALES.

In our last issue we gave the result of the London fur sales up to the time of going to press, and we now give the complete returns received by cable as follows:—

HUDSON'S BAY CO.'S SALE.

Otter	15 per cent. higher than last spring.
Fisher	10 " " " "
Fox, Silver	45 " " " "
Fox, Cross	20 " " " "
Fox, White	25 " lower " "
Fox, Red	Same as last March.
Mink	25 per cent. higher than last March.
Marten	5 " lower " "
Bear, Black	25 " higher " "
Brown	25 " " " "
Gray	Same as last March.
Lynx	" " " "
Wolf	15 per cent. lower than last March.
Wolverine	15 " " " "
Musk	20 " higher " "
Musquash	15 " lower " January.

C. M. LAMPSON & CO.'S SALE.

Russian Sable:	
Kamschatka	10 per cent. higher than last Autumn.
Iakutsky	10 " " " "
Amoorsky	Same as last Autumn.
Fox, Silver	45 per cent. higher than last March.
Fox, Cross	20 " " " "
Fox, Blue	12½ " higher " "
Fisher	20 " " " "
Otter, Labrador	Old prices.
Otter, other kind	10 per cent. higher than last October.
Sea Otter	40 per cent. higher than last March.
Fox, Red	15 per cent. higher than last October, or same [as last March.
Fox, White	same as last January.
Beaver	" " " "
Marten	" " " "
Lynx	15 per cent. lower than last January.
Bear, Black	same as at January sale.
Brown	" " " "
Grizzly	" " " "
Fox, Gray	7½ per cent. lower than at January sale.
Wolf	Same as at January sale.
Wolverine	10 per cent. lower than at January sale.
Badger	20 " " " "
Cat, Common	25 " higher " "
House	Same as at January sale.
Chinchilla, Bastard	" last October sale
Japanese Fox	" January "
Dry Hair Seal	10 per cent. lower than at January sale.
Austral'n Opossum	10 " " " "
Skunk	Same as at January sale
Mink	" " " "
Bear, Black	" " " "
Brown	" " " "
Grizzly	" " " "
Raccoon	10 per cent. lower than in January.
Opossum	35 " " " "
Musquash:	
Black	15 " " " "
Salted Fur Seal:	
Copper Island	15 per cent. lower than October.
N. W. Coast	10 " " " January.
Cape Horn	10 " higher " "
Japanese	Stagy—Sold at low prices.

A PROGRESSIVE FIRM.

B. Levin & Co., wholesale hats, and manufacturers of fine furs, Montreal, inform us that their spring trade has exceeded their utmost expectations, so much so that they were compelled to lease another warehouse to do their business this year. Having been successful in securing for the Dominion the agency of Lincoln, Bennett & Co., Sackville street, London, hatters to Her Majesty and Prince of Wales, a firm well known and celebrated all over the world; and also for W. Wilkinson & Co., Regent street, London, another manufacturer of acknowledged reputation, the trade under the circumstances, were only too glad to avail themselves of the opportunity of securing hats from two such manufacturers. The firm congratulate themselves in being able to offer goods of this class to the trade, thereby placing the Canadian public in the position of being able to buy the best goods in the market. The success that has attended this effort will enable them next season to put upon the market a line of stiff hats that cannot be excelled. Their travelers, six in number, are now on the road for the coming fall trade, and are showing a line of furs in capes, plain, Queen Anne, and Princess styles; collars, in almost every description of fur, with muff to match, and caps in a variety of styles. They are also showing some entirely new novelties in furs made up into capes, collars, and muffs, and the trade should not allow the opportunity to pass without giving their samples an inspection when their representative calls, as they would be interesting to look through. They are also carrying some new lines of robes, coats and jackets, besides the usual line of gloves, mitts, imitation lamb goods, and Scotch caps in great varieties. Their buyer in Europe has this year made a special study of new furs for the Canadian trade, and the firm feel that he has succeeded in enabling them to put upon the market a line of samples in fine furs, not to be excelled by any other house in the trade.

JAMAICA EULOGISED.

Mr. A. A. Allan, of A. A. Allan & Co., wholesale hatters and furriers, Toronto, returned, in the beginning of this month, from a three-months' visit to Jamaica. He feels greatly benefitted by the change and speaks in glowing terms of the beautiful scenery, the hospitality of the inhabitants, and of the island as a health resort, particularly for certain lung and throat diseases. In his opinion the trip from Canada to Jamaica is far ahead of any other winter trip upon the map, and only requires to be better known to be more fully appreciated by Canadians. He says the exhibition has been a wonderful success and the Canadian exhibit was the talk of the island. One great benefit of the exhibition has been, that it has opened the eyes of the people of Jamaica to the fact that there are other people to trade with in the world besides those of the United States. There is no question in his mind but that a good live trade will be done with Jamaica by Canada. It may take time; progress at first may be slow, as the islanders are a most conservative people, but it will be certain and lasting if properly looked after. There is practically no manufacturing done upon the island, but they do not require many of our manufactured goods. What they want, and what we should make a point of establishing a trade with them in, are breadstuffs and natural products; also dressed lumber and prepared lumber for building purposes. They are very deficient in their laundry service; the country is warm and laundries are as necessary as drink. There is a grand opening in that country for energetic laundrymen and first-class bakers.

THE SILK HAT.

In many years there has not been such a wide discrepancy in the appearance of the high class native and foreign type of high silk hat. The home article does not differ in a marked degree from the block of last season. It is not at all ultra in form, having a narrow brim with slight curl and a straight symmetrical crown. It is a style becoming to the average man. The English tall hat, on the other hand, has a striking bell crown and noticeably curled brim. There can be no confounding the American and English styles this Spring. The English type has scored a positive success, and will probably be followed more closely by native manufacturers in the Fall.—N. Y. Hatter and Furrier.

TRUE IT IS.

A man may still be honest in a hat of last year's shape; but to insist upon wearing it is to go heavily handicapped: the odds are ten to one that, from looking askance at him, his fellows will proceed to charge him with eccentricity, and end by grave doubts about his reason. He finds himself suddenly forced, some fine morning, to set aside his own taste for that of the wide civilized world, which agrees in thinking his brim an inch too wide. How has the world precipitated itself so swiftly to this just conclusion? The process is as startling as any transmutation of the alchemists: it defies augury, like the philosopher's stone. Scribner

STRONG DEMAND FOR KRIMMER.

The Leipzig correspondent of the Hatter and Furrier says: "It becomes monotonous to repeat continually the same thing about Astrakhan, Persianer, and Krimmer. All these articles are as much in demand as ever, and importers here actually contract for the lambs before the ewes are born. As everybody bids for goods the quality of which is utterly unknown, prices are expected to strengthen. It has to be considered that, with the continued slaughter of lambs and ewes alike, this order of things cannot last. Krimmer is in very strong demand for your country and France. The demand for American furs, which began under good auspices, has sagged of late, and shippers, of whom two or three have just left for London, are more than satisfied."

Krimmer is what is known in Canada as grey lamb. So strong has been the demand for it that several houses cannot get it at all and those who have been more fortunate are holding it very stiff.

A Toronto house, the other day, received a cablegram from their representative in Leipzig that Astrakhan had advanced 70 per cent.

PANAMA HATS.

The art of manufacturing Panama hats had its origin in Guayaquil, and from thence was imported into Peru, some fifty years ago. Ten years back it was a flourishing business, but its importance has greatly diminished. This decline is said to be owing to the progress made in the European manufacture. In Brazil, where the sale of the Panama hat was once sure and profitable, an Italian straw hat may be obtained for a franc and a half, arranged according to the fashion, while the most ordinary Panama hats cost about two francs each. The inhabitants of Mayobamba, Sarapoto, and Somas, who formerly lived on the hat industry, have considerably diminished, and at the present day they turn their attention to the more lucrative gutta-percha industry. The preparation of the straw for the manufacture of hats is a somewhat delicate operation. The fibral parts are separated, and for this purpose a hook is used resembling a hairpin. The strip separated by the two points is that used, and all the straw used in the manufacture of a hat is cut in the same way, and must have the same width. These shreds of straw are submerged in boiling water for six hours, then exposed to the dew, and afterwards dried in the sun. The value of the Panama hat increases in proportion to the fineness of the straw. The ordinary hats have three numbers, No. 1 being the least fine.

VALUE OF THE ALASKA FUR INDUSTRY.

In a census bulletin on the wealth and resources of Alaska, recently issued by the United States census office, Mr. Ivan Peteroff, the special agent who prepared it, says:

"The discussion of the wealth and resources of Alaska can be properly classified under four heads—furs, fish, minerals and timber. This classification will give these products in the order of their relative value and magnitude of proportions. The fur trade, the most important industry of Alaska, may be divided into two branches, namely: The trade in land furs and the pursuit of marine mammals, such as fur seals and sea otters. The trade in land furs, though a decline has been noticed in the supply of certain sections, cannot be said to have decreased in volume. There is no doubt that fur-bearing animals are hunted and trapped with greater persistency and energy than ever before, and as a natural consequence there must in the future be a greater decline in numbers. The land furs export-

ed at present from Alaska consist of the skins of bears, both black and brown; foxes of three or four different species, including the most valuable among them, the silver or black fox, and another known as the blue fox, the land otter, which inhabits all the rivers and streams, the marten or Alaska sable, the beaver, the mink and the muskrat, to which must be added a few pelts of the lynx, wolf and wolverine. The pelagic furs consist of two kinds, the sea otter and fur seal. Of these fur-bearing animals the fur seal is by far the most important, constituting, so far as explored and known, fully one-half of Alaska's natural wealth and resources. The value of fur sealskins shipped from the territory and sold in the London markets during the twenty three years of American occupancy foots up nearly \$33,000,000, while the total value of all other products combined during the same period does not quite reach \$30,000,000, of which more than one half, or \$16,000,000, represents furs of various kinds, chief among which is that of the sea otter.

OBITUARY.

Toronto has good reason to sincerely mourn the loss of one of her leading merchants and staunchest friends in the person of Ald. George E. Gillespie, senior member of the firm of Gillespie, Ansley, & Martin, wholesale hatters and furriers, Toronto. When he left Toronto on March 19th to spend a few weeks with his invalid wife, who had been in California for some months in search of health, he never felt better, and therefore the sad announcement of his death on April 11th, at Pasadena, California, from la grippe, was a great surprise to every one. His death was all the more sad from the fact that he was far away from home and friends, having only his invalid wife with him when he passed away. The remains were brought to Toronto for interment. The deceased gentleman was born in the county of Wicklow, Ireland, about 56 years ago, and left for the United States in 1854. He lived in New York for a long time, where he received a thorough business training and came to Toronto ten years ago having purchased the business of his brother.

He was a man of known probity, fearless in his denunciation of wrong-doing and an earnest and consistent advocate of anything beneficial to his fellow-citizens. He quickly took a prominent position in business circles and four years ago was induced to enter municipal life as alderman for St. George's Ward. In the municipal arena he was never tired of inaugurating and persistently carrying to a successful issue many much needed civic reforms and had he been spared he would undoubtedly have been honored with the highest tribute to a public spirited man in the gift of the citizens the position of Chief magistrate of the city. In January last his friends desired him to stand as a candidate for the mayoralty but he declined. He was a strong advocate of temperance principles and took an active part in philanthropic work. Six children, all minors, are left to mourn the loss of a fond father. The City Council at their regular meeting on the 13th passed a fitting resolution of sympathy to his widow and family and then adjourned, without transacting any other business, as a mark of respect to the deceased alderman's memory. On the same day the Wholesale Dry Goods Section of the Board of Trade met and passed the following resolution. "The Wholesale Dry Goods Section of the Board of Trade of the city of Toronto desires to place on record its deep sense of sorrow at receiving intelligence of the death of one of its members, Ald. George E. Gillespie, who has been so suddenly removed from amongst us and under circumstances so distressing. Mr. Gillespie was highly esteemed by all who knew him. He was faithful in the discharge of his public duties, and fearless and conscientious in carrying out his convictions. His death will be deeply regretted by the whole community in having lost so public-spirited a citizen. They desire to convey this sincere expression of sympathy to his bereaved wife and family."

CORRESPONDENCE.

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



The Patented Napa Buck Glove has no equal. Price refunded if they do not meet our representations. We have the exclusive right for Canada. No others genuine.

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DUNLAP, KNOX AND MILLER STYLES.



Since our last issue, the weather has not been favorable to a big demand for spring suits and overcoats. Retailers, however, report that sales have been as good as last year and prospects are bright. One striking fact is the general superior quality of the goods, both in style and workmanship, to be seen in the leading store-. There is no doubt that in the cities and larger towns the demand for ready-made clothing is gradually assuming larger proportions, custom made clothing being reserved for the wealthier classes. But it is astonishing how cheaply a suit made to order can now be purchased from some merchant tailors. A fashionably made pair of pants of good material can be got as low as \$3.50 and \$4, with prices for suits to correspond.

Manufacturers and wholesalers have been busy during the past month with sorting orders for spring and summer, and are now preparing samples for the fall trade. They report that business has been very good and payments on the whole satisfactory. The trade in the Maritime provinces, particularly, for spring, has been splendid.

CLOTHING IN MONTREAL.

(By Our Own Correspondent.)

Clothing is the most hopeful feature of the dry goods trade and allied industries. The travellers are all in and the month of March was spent in filling orders and in preparing samples for the fall trade. The wholesalers have ground for satisfaction in the improvement of payments and in an increased number of repeat and letter orders. The winter of 1890 was a slow year for overcoats and retailers bought sparingly, but last winter there was a general activity and the small stocks remaining, really the surplus from the year before, were well cleared out, so that now the shelves of country stores are emptied. Travellers will shortly be out for the fall trip, and they look with confidence to increased sales. The orders for the summer have been extensive and as clothiers are adapting their goods to localities and weather they are obtaining a large trade that formerly went to custom tailors.

REMOVAL.

W. R. Johnston & Co., wholesale clothiers, Toronto, will, about May 1st, vacate their present premises and take up their quarters in the large and commodious building on the corner of Bay and Front streets, recently occupied by Boyd Bros.

THE ROCHESTER LOCK-OUT.

A strike, or rather lock-out, which threatened to throw about 20,000 people in the city of Rochester, N.Y., out of employment, has ended satisfactorily to all concerned. It appears that on March 7th the cutters, about 350 in number, employed by the firms comprising the Clothiers Exchange, received the following notification.—"We have been so hampered and interfered with in our business by intermeddlers that we feel compelled to stop work from now on until we can adopt means to conduct our affairs in a manner satisfactory to ourselves." This was the culmination of a long struggle between the manufacturers and the Cutters' Union. Two days after the lock out the manufacturers issued a statement to the public in which they said. "The manufacturers, under the edicts and oppression of their rules, have not been at liberty to engage the services of

persons necessary for the proper conduct of their business, nor to dispense with the services of such persons whose presence has been unnecessary or injurious, and they have been deprived of the co-operation and assistance of their employes, which have been indispensable to the proper conduct and growth of their respective establishments. These labor agitators have endeavored to direct trade from our market by threats, and the growth of the clothing business in this city has been greatly retarded and its prosperity checked by improper interferences and practices, aside from the tribute in money which has been exacted, until now the conditions are unbearable and inconsistent with our vested rights, and we have determined to throw off this tyranny and provide safeguards for future security." In reply the Cutters' Union issued a statement in which they claimed that the sole object of the manufacturers was to flood their shops with apprentices instead of employing journeymen cutters. On March 17th the State Board of Mediation and Arbitration held an investigation into the causes which led to the lock-out, during which the manufacturers produced evidence showing clearly that the chairman of the National Garment Workers and Trimmers Assembly levied boycotts on three firms, and then extorted from them sums of \$1,200, \$1,000 and \$1,500 respectively to lift the boycott. Seven prominent members of the National Assembly, including the chairman, were afterwards arrested for attempting to prevent and hinder the firms in question from carrying on their business and with a further charge against the chairman of extorting money from them. On March 23rd the Clothiers' Exchange publicly notified their late employes as follows:—

"It is unnecessary for us to rehearse to you the unpleasant events which led to the closing of our respective cutting-rooms on the 7th of March. We are now ready to resume work, and any of you who wish to re-engage your services are requested to make formal application to your late employers on or before the 28th day of March, 1891, as after that date we shall fill any and all vacancies with other applicants. We shall at all times insist upon our unrestricted right to hire and discharge employes. The hours of labor will be the same as before March 7th, and those whose applications are favorably considered will receive the same wages as were paid them on the last mentioned date. We will, however, employ no person who is a member of an assembly of the Knights of Labor."

On March 27th the clothing workers met, and passed resolutions advising the men to apply for employment in a body, for the following reasons:

"First, that any employe who is refused employment has reason for an action against the employer who so refused, which will be pushed to the strict letter of the law with the understanding that we know a clear case of conspiracy. Second The reason we take this unprecedented move is because we desire to give the consumers of Rochester clothing the opportunity to know the men who conspired against American workingmen and women in the city of Rochester, and as it will take several weeks to notify the consumers of Rochester clothing, it would be unprofitable and inadvisable to remain out of work during that time."

On the 30th the cutters, formerly employed by one of the leading firms, met and voluntarily signed a declaration condemning the resolutions of the 27th, severing their connection with the Knights

of Labor and agreeing to use all means to further the interests of their employers. This proved the beginning of the end, as next day at a mass meeting of the cutters and trimmers and foremen the following resolutions were adopted.

"Resolved, That we herewith condemn the resolutions as adopted at the meeting of March 27, which condemned the action of all our employers, and herewith sever our connection with the Knights of Labor, and will use all honorable means to further the interests of our employers.

"Resolved, That we hereby explicitly condemn the action of the officers of the N.T.A. 231, under above date, requesting all cutters and trimmers to return to their work, and at the same time preparing to boycott work cut by the same men, and that we hereby enter our solemn protest against all attempts of boycotting goods of any description made in the city of Rochester as being detrimental to this community and attempting to deprive thousands of persons of an honest livelihood, destroying millions of capital and creating a permanent source of discontent and enmity."

The following day all the men were taken back and the lockout ended, as it should. The importance of the clothing industry in Rochester can be seen from the fact that the annual business is \$10,000,000, and the annual wages from it aggregate \$3,000,000.

A NOVEL AUCTION SALE.

If there is any class of traders that suffers more from "dead-beats" than the merchant tailors, we would like to know it. In New York the Merchant Tailors' Society have adopted a novel method of bringing these gentry to time, or at all events, making them ashamed of themselves if all sense of shame is not dead within them. They decided to offer by public auction, at the Real Estate Exchange, on the afternoon of March 18th, a number of judgments obtained by them against certain delinquents, who would not pay for their clothes. Judgments aggregating \$5,236.90 were sold for \$325, or less than three-quarters of a cent on the dollar. The Sartorial Art Journal in referring to the sale says: We regret to see that the daily press is disposed to make light of the whole affair, but this may be safely attributed to ignorance of the real facts and results, which do not appear on the surface.

To instance: A well-known tailor of this city, who makes a specialty of riding habits, had as a result of the present agitation, a lady customer whose debt to him was so ancient that it had passed utterly from out his memory, take his breath away by calling in and paying him two hundred and forty-one hard dollars the other day. Several merchant tailors on Fifth avenue have had like pleasant experience—in fact upwards of \$5,000 has materialized through this plan. Aside from this, many compromises were made right in the auction room on the day of sale; one with a worthless check for \$50, which was hastily taken up two hours later.

Thus it will be seen that the moral effect has resulted in the collection of many dollars; and although a New York daily states that the society is already threatened with legal proceedings as a consequence of the sale, yet our readers will recall the Cincinnati suit against the Exchange of that city in which the society came off victorious, and will at the same time remember that the New York society was legally advised by eminent authority before adopting this plan. Another point that may be noted is that the retail grocery trade and milliners, in emulation of the example of the merchant tailors, are about to adopt the same tactics in collecting bad debts, and in fact the plan seems to meet with general approval by all except those who owe the money, which under the circumstances is only natural and to be expected.

FOIBLES OF FASHION.

Arbiter in the N. Y. Clothier and Furnisher says. It is now intimated that the shawl-collar upon the swallow-tail coat is soon to be numbered among the "has beens." This shaped collar and lapel combined has ever been an essential feature of the Tuxedo sack, and that garment is to be rendered more distinct in an exclusive right to this device through its banishment from the ensemble of the tail dress coat.

The velvet collar that was first noted herein some months ago, has been gaining recruits among the men of swaggerdom. It is made ampler in size than when the innovation was originally effected,

and is always coincident with the notched lapel. The speculative young person that took chances of offending by having a velvet collar set in upon the rolling lapel succeeded only in making a botch of an acceptable dress coat and indicating his inefficiency at leader ship.

It is not unusual indeed it is deemed the ultra vogue to carry the silk facing upon the notched lapel to the extreme outer edge of the cloth, thereby securing a combination with the velvet collar immediately sanctioned by lights of upper-tendom.

The tendency in the length of men's coats has given rise to some disquieting canards upon the subject of an immediate revival of the Prince Albert frock coat in enhanced length of tail and width of lapel that should awaken memories of the period of the Directory. There is, happily, no occasion for alarm just yet over any such abrupt tangent of fashion. There are some of the howling swells that will not yield fealty to the Prince Albert as the coat of semi-formal wear, but inasmuch as H. R. H. Edward Albert himself, for whom the garment was named, continues to eschew it, there need be no fear. It is said that his non-reducible waist measurement, a matter upon which the august fashion leader is highly sensitive, and the protuberant contour of which this double-breasted cut garment would serve to accentuate, is the cause of its relegation to quasi-obscurity.

Within the present season, despite its admonition of a revolt for colorings in the deft comminglement of bright-cadet hues with the dark blues, browns and grays, to tone the too sudden effect of the transition to livelier themes—the epoch of sombreness may be said to have reached its fullest realization. There are, to be sure, some electric and bright navy shades in overcoatings, and the tan shades in Coverts assert themselves as strongly as of yore, but the prevalent tones in suitings are the dark colors, with gray—more unobtrusive in its weave and shade than ever—the dominant feature.

The blue-gray mixtures in suitings afforded some relief last season, but now the steels, smokes and fog-colored goods prevail, although they are blended in some of the Scotch double twills with blue, brown, tan and black. And it must be said this effect, when made up, is one of great richness and quiet distinction.

Fashion, however, is a fickle jade. History will show that some of the most marked transitions have been abruptly made. It may be that out of the very desperation of the prolonged period of quietude in men's apparel there is to occur a sudden revulsion that shall precipitate the veriest carnival of color. The French sounded the color note a season ago, and advices from London tell me habit makers and fashion leaders alike are determined upon a more decorative regime.

DUTY OF CLOTHING WHOLESALERS.

In the matter of posting up their customers on the fashions that are to prevail in men's attire the wholesale man has a duty to perform. The retailer may have a pretty accurate idea of what is the correct thing in men's raiment, but he cannot be certain unless his ideas are confirmed by authority which, at least, seems to be superior to common report. Therefore every manufacturer of clothing should be able, at all times, to tell the retailer what he needs, and, in general, he is able and only too glad to do so.

One of the things that is noticeable is that the ready-made goods bought of the clothing dealer of to-day is the conformity of style to the most approved models of the merchant tailor.

It is well to keep in mind that the manufacturer of ready-made clothing, at the present time, is as able and willing to employ skilled cutters as the merchant tailor, and that he does this. Then what is the difference between his work and that of the latter? There is none! The normal man is the same the world over. Once get his measure and you can fit his fellows everywhere. Most men are normal in shape. Why then worry about this? If there are fats, leans, longs, or shorts they can easily be provided for. Therefore the high priced tailor can be defied.

There is no doubt that the ready-made dealer is to be the clothier of the future. The praises of the made-to-order garment may be sounded and sung to the heart's content, but there is little in it. Certainly not enough to cover the difference in cost to the consumer.—Chicago Apparel Gazette.



SINCE our last issue the Grim Reaper has been busy in the ranks of the commercial travelers.

On March 31st Oswald Settle, traveler for the dry goods house of Briggs, Manchester, England, died in the general hospital, Kingston, Ont., from meningitis. He was about 28 years of age. The remains were interred in Cataract Cemetery.

Thomas Mealey, manufacturer, Hamilton, Ont., died on April 8th. He traveled east of Toronto for many years for Hughes Bros., and afterwards for Ogilvy, Alexander & Anderson, and was one of the best known men on the road.

William W. Widgery, a member of the Commercial Travelers' Association, died at his residence, Toronto, on April 9th. He was formerly in the fruit business, and in later times was a traveler for J. D. King & Co., wholesale boots and shoes. He had many generous qualities and was greatly liked by a large circle of friends.

E. T. Martin, traveler for Carswell & Co., law book publishers, Toronto, died at Halifax, N.S., on April 14th, of heart disease. He had just returned from Jamaica, where he had gone to the benefit of his health. Deceased was one of the most capable and valued commercial travelers on the road, and was detailed by the firm chiefly for their long distance journeys. He was 28 years of age and unmarried. The remains were interred in Mount Pleasant Cemetery, Toronto.

David Rome, one of the brightest, best known and most respected members of the Commercial Travelers' Association, died at the Queen's Hotel, Toronto, on April 16, at the age of 36 years. He was junior member of the firm of The Williams, Greene & Rome Manufacturing Co., of Toronto, Berlin, and Guelph, and was known by every dealer in

collars, cuffs and shirts, from the Atlantic to the Pacific. He was a native of Brooklyn, N.Y., and came to Toronto in 1882. Two years ago his wife, while on a visit to New York, was killed in a railway accident at Coney Island, and since then he was constantly fretting over her sudden death. Although pneumonia is attributed as the cause of death, Mr. Greene, his partner, believes that he died of a broken heart. Owing to the absence of two of his children, who went to visit friends in Arkansas, the deceased had been stopping at the Queen's Hotel. On Saturday, the 11th, he complained of a pain in his head, and on Sunday was confined to his bed, and although he had the best of medical attendance he gradually sank until he passed quietly away. His brother, George Rome, of New York, who was with him at his death, accompanied the remains to Brooklyn, where they were interred in Greenwood Cemetery by the side of Mrs. Rowe. On the day of his death a "Fellow Traveler" paid him the following tribute: "There passed away to-day at the Queen's hotel one who, born a man, has lived a man among men. Those who knew David Rome, or as he was familiarly called "Davey," have lost a friend that they will not easily replace. Known on the road from the Pacific to the Atlantic, Davey's familiar face will be missed among the boys, and when the news of his death becomes known I can picture to myself little knots of 'commercials' grouped together, discussing the pleasant days passed on the road with one of the finest men who ever drew the breath of life. Davey was a man whom everybody spoke well of, and if there is any one to-day that has no enemies David Rome is the man. You often find that not until one is dead do you discover his good qualities. We found them day by day as we traveled with him. Taken sick with pneumonia on Saturday afternoon last, he fought death bravely, but the game was over. His course had been run, and this afternoon, surrounded by loving friends, he passed away to the great majority, and no man ever died more beloved among men than David Rome." Many of the fraternity can honestly say "amen" to this deserved meed of praise to one who was beloved by all who had the pleasure of his acquaintance.

THE MUTUAL BENEFIT SOCIETY

Since our last issue the Commercial Travelers' Mutual Benefit Society have lost, through death, the following members — Thomas Mealey, Hamilton; William W. Widgery, E. T. Martin, and David Rome, Toronto.

The second assessment for the year closed on April 15th, and was well met. The next assessment will be made on May 1st.

CHANGED THEIR FIRM.

Gorge H. Walker, who has represented John Birrell & Co., London, Ont., for the past twelve years, has made an engagement with McMaster & Co., Toronto, to represent them in the west. He will have his headquarters in London. A. G. McVenn, who has represented John Birrell & Co. for the past six or seven years, has made an engagement with Messrs. Wyld, Grasett & Darling, Toronto, and is on the road again.

A MINISTER ON TREATING.

Rev. James Awde, of the Brant Avenue Methodist Church, Brantford, Ont., preached a sermon on the treating question on Sunday, March 22nd, in the course of which he said: "More than one-half the commercial travelers resort to this method to increase their sales. This is true mainly of the ordinary class of 'drummers.' The men of superior ability and character, the men most trusted by employers and customers, disdain to resort to such a dangerous artifice. Many young men of fine parts are put 'upon the road,' which, alas, proves for them the road to disgrace and ruin." This is a strong assertion to make, and we would like to have the views of some of the fraternity on the subject.

TRAVELERS' CIRCLE.

On Saturday, March 28th, representatives from the London, Hamilton, and Toronto Travelers' Circles met in Hamilton and discussed the constitution brought down from a former meeting. Some slight changes were made and the general outline adopted. The provisional officers for the central circle were confirmed. It is now hoped the various local circles will be largely increased in numbers by such travelers as are prepared to adopt the principles of the circle — to abstain from the use of alcoholic liquor as a beverage and everything profane or immoral in speech or action.

THE DEADLY REVOLVER.

W. E. Harding, a young commercial traveler, of Montreal, was found dead in his room in the McIntyre House, Campbellton, N. B., on March 17. It appears that shortly after his arrival at Campbellton, on the night of the 16th, he retired to his room and rose about eight o'clock next morning. After

partaking of a light breakfast he left the hotel and went to a store, where he bought a revolver and box of cartridges. He returned to his room in the hotel, and a few minutes afterwards a shot was heard. The proprietor, on entering Harding's room, found him dead, the bullet having entered the region of the heart. Next day the coroner's jury returned a verdict of accidental death. Harding had been a salesman in Morgan's for the past five years, but on March 1st he entered the service of the Laing Manufacturing Co. as traveler, and became a member of the Dominion Travelers' Association. His accident policy was made out in favor of his married sister, who resides in Point St. Charles. He was thirty-four years of age, unmarried, and was born in Kemptville, Ont. He was steady in his habits, of sanguine disposition, and highly thought of by all who knew him. A year ago he underwent an operation for internal tumour, and this, it is thought, preyed on his mind somewhat. Those who knew him say he was the last person on earth to be suspected of committing suicide.

LOST THEIR SAMPLES.

Early in the morning of Tuesday, April 7th, fire broke out in the Grand Central Hotel, Listowel, Ont. Several commercial travelers were stopping at the hotel and had narrow escapes from being suffocated by the smoke. Many of them lost their samples and personal effects, among them being the following from Toronto: George Ellis, of P. W. Ellis & Co., who lost \$300 worth of clothes and samples; James Woods, of Henry Smith & Co., his gold watch and money equal to \$250; James Swift, of Copp, Clark & Co., samples of books; George Weston, of the Barber, Ellis Co., \$100 gold watch, \$150 diamond pin and \$150 in cash.

SERIOUSLY INJURED.

Mr. John Crofton, city traveler for John Macdonald & Co., Toronto, met with a serious accident on April 9th. While riding on a bicycle on his way to the warehouse he was thrown to the ground, his head striking against the curbstone. His neck was badly cut and his skull split.

THE LATEST.

The Knights of the Road have been mystifying each other by propounding the following problem: Suppose you sell goods to a firm with a discount of 25, 10, and 5 per cent. and to another firm with a discount of 5, 10, and 25 per cent. which gets the better terms?

VICTORIA COMMERCIAL TRAVELER TAX REDUCED.

The Commercial Travellers' Association of Canada has succeeded in obtaining the following concession from the corporation of Victoria, B.C.: The full amount of the license tax, \$50, which is now levied on commercial travellers, will be collected as prescribed by law, but a rebate of \$40 will be allowed bona fide commercial travelers who pay said license, making the net license fee \$10. This latter amount the said corporation have collected for years past, not merely from travelers representing foreign houses or Canadian houses outside of Victoria, but from local travelers as well. The \$50 tax, until it was thus reduced to \$10 again, was also collected from local travelers. The remission is secured not only to the members of the Commercial Travellers' Association of Canada, but to all genuine travelers.

MR. HECTOR MORRISON.

Mr. Hector Morrison is one of the oldest, most popular, and respected commercial travelers on the road. For a quarter of a century he has been guiding the fair sex in the selection of fashionable goods on the route of the Great Western Railway. No traveler meets with a more cordial welcome, troubles customers less in soliciting orders, yet receives larger orders than the subject of our brief sketch who is a regular old war horse in the millinery line. For the past ten years he has been representing the popular house of D. McCall & Co. About five years ago Mr. Morrison met with, what nearly proved a fatal accident in the warehouse elevator on one of the opening days, which laid him up for six months in the hospital. Since then he goes about with a lump, some of the bones in his foot having been broken. He is held in high esteem by all his fellow



travelers, who have honored him by placing him on the Board of Directors of the association. Notwithstanding that he has been on the road continuously for such a long period, he has never been in a railway accident. As a strong upholder of temperance principles, Mr. Morrison has no equal. By example and voice he condemns in no uncertain sound the practice of treating. He never treats and is never asked and yet he does the business. As a euchre player he has no rival on the road.

COMMERCIAL TRAVELER.

So many things have been written about the Commercial Traveler, some true to life, some unreal and impossible of occurrence, and some tinted with all the varied shades of the prismatic brain of the penny-a-liners, that the really true knight of the road feels his soul shrinking at the bare idea of reading an article headed by the subject of his avocation.

Those who have read the works of that great and wonderful genius, Balzac, whose scalpel laid bare the deepest and most repulsive wounds of the social world, high and

low, and whose writings display such a profound knowledge of the human heart and an extraordinary range of knowledge, and who painted life far deeper and more true to nature than even George Sand or Rousseau, will pleasantly recall the scene from his "Provincial Life," and see in the "Illustrious Gaudissart" such a picture of a commercial traveler of his day as to make one marvel at the writer's erudition and prescience. In order to give those of our readers who have not read the works of the great French novelist a glance at the commercial traveler as portrayed by him, we think it pardonable to reprint such of his opinions as can be clipped from the story and still prove interesting, instructive and reflective reading, and we feel sure our readers will admit that Balzac's description, though written over fifty years ago when the commercial traveler, as an indispensable part and parcel of the commercial world, was still an infant, though happily out of his long clothes, shows a wonderful pre-knowledge of his subject, and most of his observations are applicable to the traveler of our day. In reading "The Illustrious Gaudissart" one feels as if Balzac were still in the flesh and a regular reporter on one of our progressive dailies, so familiar is his picture to us.

Waiving any further remarks on this subject on our part, for time and space would be inadequate to exhaust it were we inclined to enter upon the task of adding to the literature of the "road." Let us see what Balzac writes:

"The Commercial Traveler, a personage unknown to antiquity, is one of the striking figures created by the manners and customs of our present epoch."

How familiar and commonplace this sounds to us, as if clipped from last evening's paper.

"The Commercial Traveler! Is he not to the realm of ideas what our stage-coaches are to men and things? He is their vehicle, he sets them going, carries them along, rubs them up with one another. He takes from a luminous centre a handful of light, and scatters it broadcast among the drowsy populations of the duller regions. This human pyrotechnic is a scholar without learning, a juggler hoaxed by himself, an unbelieving priest of mysteries and dogmas, which he expounds all the better for his want of faith. Curious being. He has seen everything, known everything, and is up in all the ways of the world."

How true this is of some of the newlings who start out with a head full of knowledge and ideas, and come in at the end of the trip with a dearth of orders and much smaller opinion of himself and his abilities and a far greater respect for the knowledge of "Old Smith" up North.

"Jester and jolly fellow, he keeps on good terms with all political opinions, and is patriotic to the bottom of his soul. A capital mimic, he knows how to put on, turn and

turn about, the smiles of persuasion, satisfaction and good nature, or drop them for the normal expression of his natural man. He is compelled to be an observer of a certain sort in the interests of his trade. He must probe men with a glance and guess their habits, wants, and above all their solvency. To economize time he must come to quick decisions as to his chances of success—a practice that makes him more or less a man of judgment. Blest with the eloquence of a hot water spigot turned on at will, he can check or let run, without floundering, the collection of phrases which he keeps on tap, and which produre upon his victims the effect of a moral shower bath. Called by us in the vernacular "the gift of the gab": "Loquacious as a cricket, he smokes, drinks, wears a profusion of trinkets, and never permits himself to be 'stumped'—a slang expression all his own. Activity is not the least surprising quality of this human machine. Not the hawk swooping upon its prey, not the stag doubling before the huntsman and the hounds, nor the hounds themselves catching scent of the game, can be compared with him for the rapidity of his dart when he spies a 'commission,' for the agility with which he trips up a rival and gets ahead of him, for the keenness of his scent as he noses a customer and discovers the spot where he can get off his wares."

"How many great qualities must such a man possess. You will find in all countries many such diplomats of low degree consummate negotiators arguing in the interests of calico, jewels, frippery, wines, and often displaying more true diplomacy than ambassadors themselves, who for the most part, know only the forms of it. No one in France can doubt the powers of the commercial traveller, that intrepid soul who dares all, and boldly brings the genius of civilization and the modern inventions into a struggle with the plain common sense of remote villages, and the ignorant and boorish 'readmill' of provincial ways. Can we ever forget the skilful manoeuvres by which he worms himself into the minds of the populace, bringing a volume of words to bear upon the refractory, reminding us of the indefatigable worker in marble whose file eats slowly into a block of porphyry? Would you seek to know the utmost power of language, or the strongest pressure that a phrase can bring to bear against rebellious lucre, against the miserly proprietor squatting in the recesses of his country lair? Listen to one of these great ambassadors of industry as he revolves and works and sucks like an intelligent piston of the steam engine called speculation."

"Let us walk around the Commercial traveller, and look at him well. In the first place, what an acrobat, what a circus, what a battery, all in one, is the man himself, his vocation, and his tongue! Intrepid mariner, he plunges in, armed with a few phrases, to catch five or six hundred thousand francs in the frozen seas, in the domain of the red

Indians who inhabit the interior of France. The provincial fish will not rise to harpoons and torches; it can only be taken with seines and nets and gentlest persuasions. The traveller's business is to extract the gold in the country "catches," by a purely intellectual operation, and to extract it pleasantly and without pain. Can you think without a shudder of the flood of phrases which, day by day, renewed each dawn, leaps in cascades the length and breadth of sunny France?"

"You know the species; let us now look at the individual."

Balzac then goes on to describe the "Illustrious Gaudissart." Lack of space and time prevents our describing in detail all the qualities of this famous traveller, and we must ask our readers to look up the works of this renowned Frenchman and revel in the grand portrayal for themselves, but we might cursorily glance at "this incomparable commercial traveller," the paragon of his race, a man who possesses in the highest degree all the qualifications necessary to the nature of his success, and hold the mirror up to the faces of our own "knights of the grip."

"His speech" says Balzac "is vitriol and likewise glue to catch and entangle his victim and make him sticky and easy to grip, vitriol to dissolve hard heads, close fists, and closer calculations. His line was once "the hat," but his talents and the art with which he snared the warriest provincial had brought him such commercial celebrity that all vendors of the "article Paris" (small wares of all kinds) paid court to him, and humbly begged that he would deign to undertake their commissions."

A description then follows of how he was wined and dined on his return home trips, and how his renown, his vogue, and the flatteries showered upon him gained him the name of "Illustrious."

"All things smiled upon our traveller, and the traveller smiled back in return. Similia similibus—he believed in homeopathy. Puns, horse laugh, clothing, body, mind and features, all pulled together to put a devil-may-care jollity into every inch of his person. Free handed and easy going, the man who jumps lightly to the top of a stage-coach, gives a hand to the timid lady who fears to step down, jokes with the postilion about his neckerchief and contrives to sell him a cap, smiles at the maids, gurgles at dinner like a bottle of wine and pretends to draw the cork by sounding a filip on his distended cheek; plays a tune with his knife on the champagne glasses without breaking them, chaffs the timid traveller, contradicts the knowing one, lords it over a dinner-table and manages to get the titbits for himself. A strong fellow, nevertheless, he can throw aside all nonsense and mean business when he flings away the stump of his cigar and says with a glance at some town, 'I'll see what these people have got in their pockets. All things to all men, he knew how to accost

a banker like a capitalist, a magistrate like a functionary, a royalist with pious and monarchical sentiments, a 'bourgeois' as one of themselves. In short, wherever he was, he was just what he ought to be, he left Gaudissart at the door when he went in, and picked him up again when he went out."

"In his close relation to the caprices of humanity the varied paths of commerce had enabled him to observe the windings of the heart of man. He has learned the secret of persuasive eloquence, the knack of loosening the tightest purse strings, the art of arousing desire in the souls of husbands, wives, children and servants, and what is more he knew how to satisfy it. No one had greater faculty than he for inveigling a merchant by the charms of a bargain, and disappearing at the instant when desire had reached a crisis. Full of gratitude to the hat making trade, he always declared that it was his efforts in behalf of the exterior of the human head which had enabled him to understand its interior, he had capped and crowned so many people, he was always flinging himself at their heads, etc. His jokes about hats and heads were irrepressible, though perhaps not dazzling."

Who of our readers that has had any extended experience with commercial travellers will not catch in the graphic description of the great French philosopher a living echo of the "Illustrious Gaudissart" in the person of our own travellers. True, the Gaudissart of the latter end of the nineteenth century has become more settled, stable and less flighty and more given to solid business, while horse-play and kindred amusements of Balzac's hero have been relegated to the shelf of forgetfulness. There is not wanting, however, that perfect and intuitive knowledge of human nature without which no traveller can be said to be successful. He may possess geniality, dress well, deport himself becomingly, but unless he has the faculty of worming himself into the inner-self of his customers and creating in them the desire to buy where no desire exists, or at best is but weak, in other words, unless he can hypnotize his subject he will not be "on the road" long. One might travesty Horace and say "Venditor nascitur, non fit," THE SALESMAN IS BORN NOT MADE.

We hope the few extracts taken from Balzac will be of interest to our readers and to commercial men generally, and though some of the characteristics of Gaudissart may not be adaptable to our time, still we think a good deal of pleasurable enjoyment can be obtained by reflecting that "the Commercial Traveller" has been considered worthy of portrayal by a man so great, so eminently wise, learned, erudite and immortal as Balzac. One word more to our readers. Buy Balzac's works and see yourselves.—WM. H. SEYLER.

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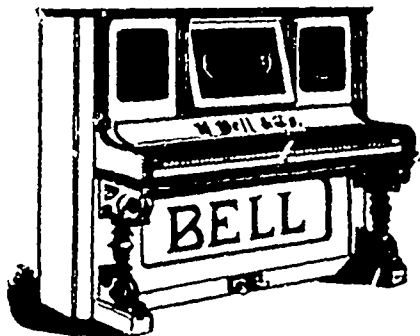
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