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GOODS REVIEW

VOL. X.

MONTREAL AND TORONTO, MAY, 1900

No. 5.

FOR LACE NOVELTIES

OF EVERY KIND

A GO-AHEAD FIRM

IS THAT OF

TIDSWELLS, 3 and 2 Wood St., LONDON,
ENGLAND.

WHO SUPPLY THE FOLLOWING GOODS:

SHIRTS,
LACES,
VEILINGS,
MADE-UP-LACE,
BLOUSES,

APRONS,
ROBES,
CRAVATS,
COLLARS,
BELTS, ETC.

TIDSWELLS

Factory:
Old St., London.

3 and 2 WOOD STREET,

Also at Glasgow,
Sydney and Melbourne.

LONDON, ENG.

Mantles,

COSTUMES,
SKIRTS, ETC.

Canadian Buyers will always find the very latest
Novelties in Ladies' and Children's

SKIRTS, BLOUSES, JACKETS,
MACKINTOSHES, CAPES, ETC., ETC.

in our showrooms. Special attention is being given to the require-
ments of the Canadian Trade, and we will be glad to show our
samples, and learn your needs.

CORBY, PALMER & STEWART

39-40 1/2 St. Paul's Churchward, LONDON, ENG.

SEE THAT YOU HAVE

A GOOD STOCK OF

PRIESTLEY'S SERGES

FOR SUMMER TRADE.

IN NAVY BLUE, BLACK AND CREAM.

THEY ARE STAPLE LINES

AND YOU CANNOT AFFORD
TO BE WITHOUT THEM.

S. GREENSHIELDS, SON & Co., MONTREAL AND
VANCOUVER

SOLE AGENTS FOR CANADA.

LISTER'S

Velvets and Silks

TO BE HAD FROM

Wholesale Dry Goods

AND

Wholesale Millinery Houses.



"ROOSTER"

BRAND

"I GROW

OVER ALL"

NOW is the Time

to stock up with the Latest Things in

**Bicycle Suits, Crash Suits,
White Duck Suits
Outing Suits,
Negligée Shirts.**

LADIES' SKIRTS

Irish Crash, Fancy Pampas Linens,
English and Canadian Pique, etc., etc.
IN CORRECT STYLES.

ROBERT C. WILKINS

Manufacturer

Montreal.

N.B.—We have **KHAKI** in everything we make.

WYLD-DARLING CO.
LIMITED

LEADERS FOR MAY.

**Black Crepons, Colored Poplins,
Cashmeres and Serges.**

Our stock of these goods is new and well assorted.

Ladies' Suitings.

Plain Amazon and Venetian Faced
Cloths. Newest Effects in Tweeds.

A Special Importation of Blouse Silks.

Large Range of Patterns—Exceptional Values.

Skirting Linens.

27 and 36-in. Plain and Fancy Weaves.
Natural and Tinted Shades.

PRICES RIGHT.

Wyld-Darling Co. Limited

S. GREENSHIELDS, SON & CO.

MONTREAL AND VANCOUVER.

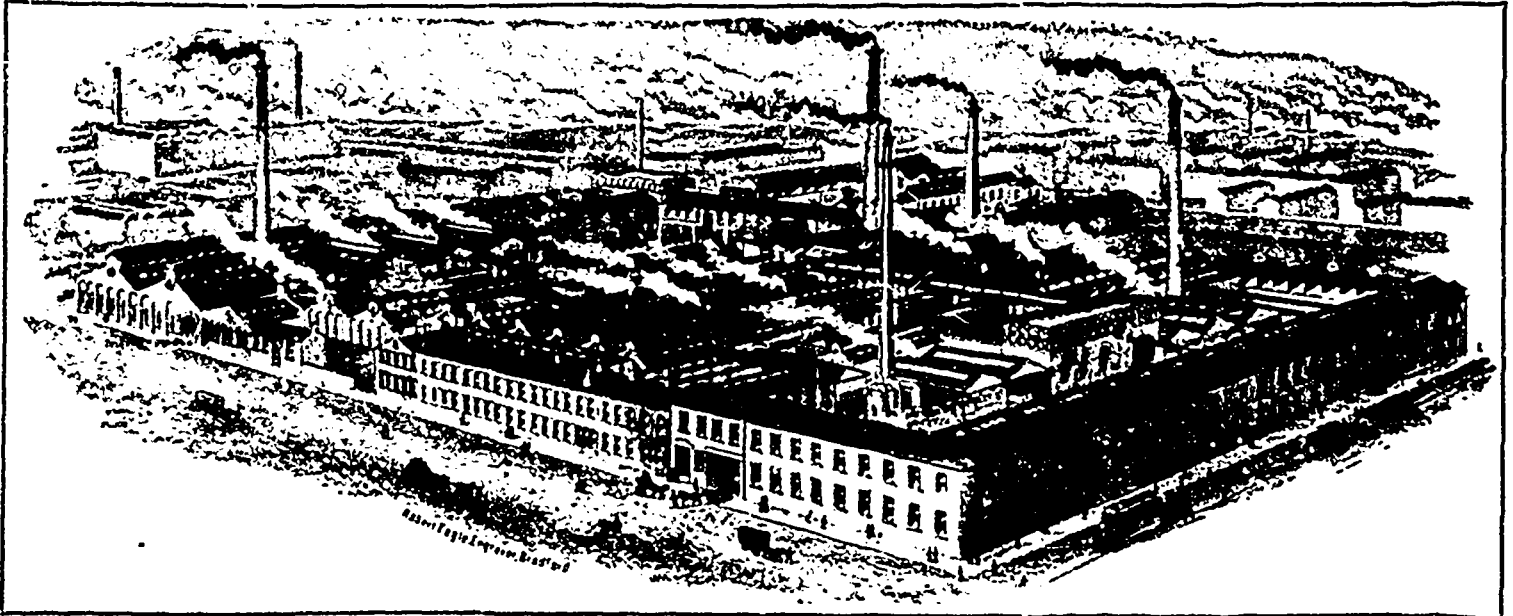
If You Want
Live Bargains

PAY US A VISIT
DURING MAY.

*WE TAKE STOCK
NEXT MONTH
AND WILL OFFER A LARGE
NUMBER OF CLEARING
LINES AT SPECIAL
PRICES.*

WRITE US ABOUT THEM
IF YOU CANNOT CALL.

W. GRANDAGE & CO., LIMITED



LOW ROYD & BROWN ROYD DYEWORKS

BRADFORD, ENGLAND.

DYERS, BLEACHERS, AND FINISHERS OF ALL CLASSES OF PIECE GOODS AND COTTON YARNS

THE ABOVE FIRM MAKE A SPECIALTY OF

Mercerised Cotton Sateens, Brocades, etc.

AND OF MERCERISED YARNS.

To ensure having the most perfect imitation of Silk, Importers and Retailers should insist on seeing the following Stamp on all such goods:

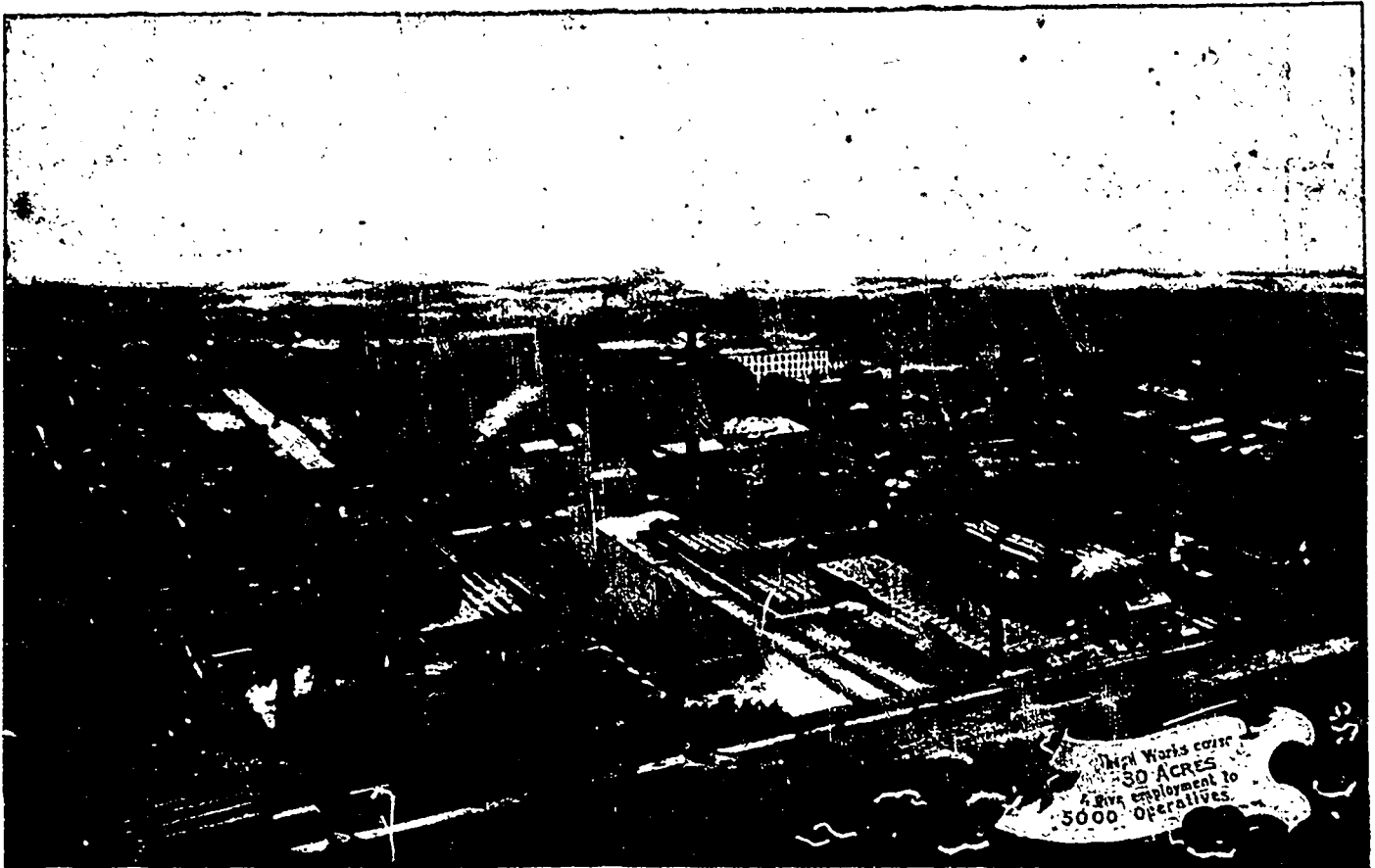


Ask for New Shade Card for 1900. All shades on this card are

GUARANTEED NOT TO CROCK.

HORROCKSES, CREWDSON & CO.

LIMITED
COTTON SPINNERS AND MANUFACTURERS.



WORKS, PRESTON AND FARNWORTH, LANCASHIRE.

WAREHOUSES, PICCADILLY, MANCHESTER.

5 LOVE LANE, LONDON, E.C.

7 MITCHELL LANE, GLASGOW.

Long Cloths, Cambrics, Nainsooks, Twilled Shirtings, Double Warp and Medium Calicoes, Plain and Twilled Sheetings, Pillow Cottons, Drills, Flannelettes, Sateens and Dress Foundations.

Specially Finished for the Sewing Machine

And Suitable for all Parts of the World.

HIGHEST AWARDS AT ALL EXHIBITIONS.

PRIZE MEDALS, LONDON	1851, 1862
GOLD MEDALS, PARIS	1867, 1878
DIPLOMA OF HONOUR, VIENNA	1873
GOLD MEDAL, CAPE TOWN	1877
DIPLOMA OF HONOUR, LONDON	1884

GOLD MEDAL, CALCUTTA	1884
GOLD MEDAL, LIVERPOOL	1886
GOLD MEDAL, EDINBURGH	1886
FIRST AWARD, ADELAIDE	1887
FIRST AWARD, MELBOURNE	1888



It was decided long ago that

HERMSDORF FAST BLACK

is the best in the market.

Canadian Women

will wear only such imported black hosiery as is dyed by and stamped

*Louis Hermsdorf
Dyer*

Consumers recognize the fact that this dye is **absolutely fast**, doesn't fade or lose its lustre, and that it is the only unquestionably reliable black in the market.

Retailers should insist, when placing their orders with importers or jobbers, on having their hosiery dyed by Hermsdorf, and the well-known stamp *Louis Hermsdorf* to be put on every pair of hosiery.

It pays to keep this dye only; it's the most salable.

*Louis Hermsdorf
Dyer*

CHEMNITZ, GERMANY.

Selling Office of Hermsdorf Black Mercerized Yarns:
JOS. J. DE LONG,
396-398 Broadway, N. Y.

American Bureau of Louis Hermsdorf,
70-80 Walker St., New York.

SUPERIOR



TO—

WATERPROOFS

Cravenette

THE

BEST CLOTH

FOR RAIN COATS.

For . . .

SORTING-UP ORDERS



Nobody to beat us in Cretonnes
and Art Muslins

We have a small stock of hosiery still
on hand at last year's prices.

SEE OUR
SAMPLES

BAGLEY & WRIGHT MFG. CO.

318 St. James Street, MONTREAL.

THE
WATSON,
FOSTER
COMPANY
LIMITED

WALL
PAPERS

MONTREAL

FOSTER & CLAY'S**Productions**

Should be prominent in your
Wool Department.

Ask your wholesaler for FOSTER & CLAY'S

**SCOTCH FINGERINGS
SHETLANDS, ANDALUSIANS
PETTICOAT, VEST and
SHAWL WOOLS.**

**TABLE CORD and
SOFT KNITTING WORSTEDS**

Wools made specially for all classes of
HOSIERY AND GLOVE MANUFACTURERS.

Works: Sowerby Bridge, England.

Canadian Wholesale Trade Supplied by

John Barrett, 12 St. Nicholas Street, Montreal

Wreyford & Co.

ROMAIN BUILDING (85 King St. West), TORONTO.

Wholesale Men's Furnishings and Underwear.

DOMINION AGENTS FOR . . .

**Dr. Jaeger's Sanitary Woollen Underwear,
Camelhair Blankets, Collie Belts, etc.**

**Young & Rochester, LONDON,
ENG.**

**SHIRT, COLLAR, and
NECKWEAR MANUFACTURERS.**

Fine Woollen and Silk Pyjamas.

Their latest successes—The "Commander" Shirt.

KHARKI NECKWEAR, Regimental Colors.

SUPPLIED FROM TORONTO OFFICE.

Cress & Co., London, Eng.

Manufacturers

High-Class Hats and Caps

FOR 1900 FALL

Our Fall Samples are now ready.

23-inch and 27-inch Lyons Dyed Habutai Silks.

20-inch, 23-inch and 27-inch Japan Silks.

Fancy Blouse Silks.

Initial Silk Handkerchiefs.

Fancy Silk Handkerchiefs.

Silk Mufflers

Windsor Ties.

Our travellers are on their usual routes
with complete lines of Samples.

K. ISHIKAWA & CO.

Toronto, Canada.

DRESS GOODS DEPT.

Summer
1900



Summer
1900

The ...

GAULT BROTHERS CO.,

LIMITED.

MONTREAL

Now control the celebrated English **"Tiger Brand"** of Black Dress goods for Canada, viz:

THE NEW ZISKA CLOTH.

Blk. Brilliantines
Blk. Sicilians
Blk. Persian Cords
Blk. Grape Cloths

Blk. Fig'd Brilliantines
Blk. Fig'd Repps
Blk. Lace Figures
Blk. Fig'd Grenadines

Blk. Mercerised Figures
Blk. Crepon Repps
Blk. Frieze
Blk. Soleils

SILKS, VELVETS, VELVETEENS.

A complete range of Silks, Velvets, Velveteens, at popular prices.

PRINTS, MUSLINS, LINENS.

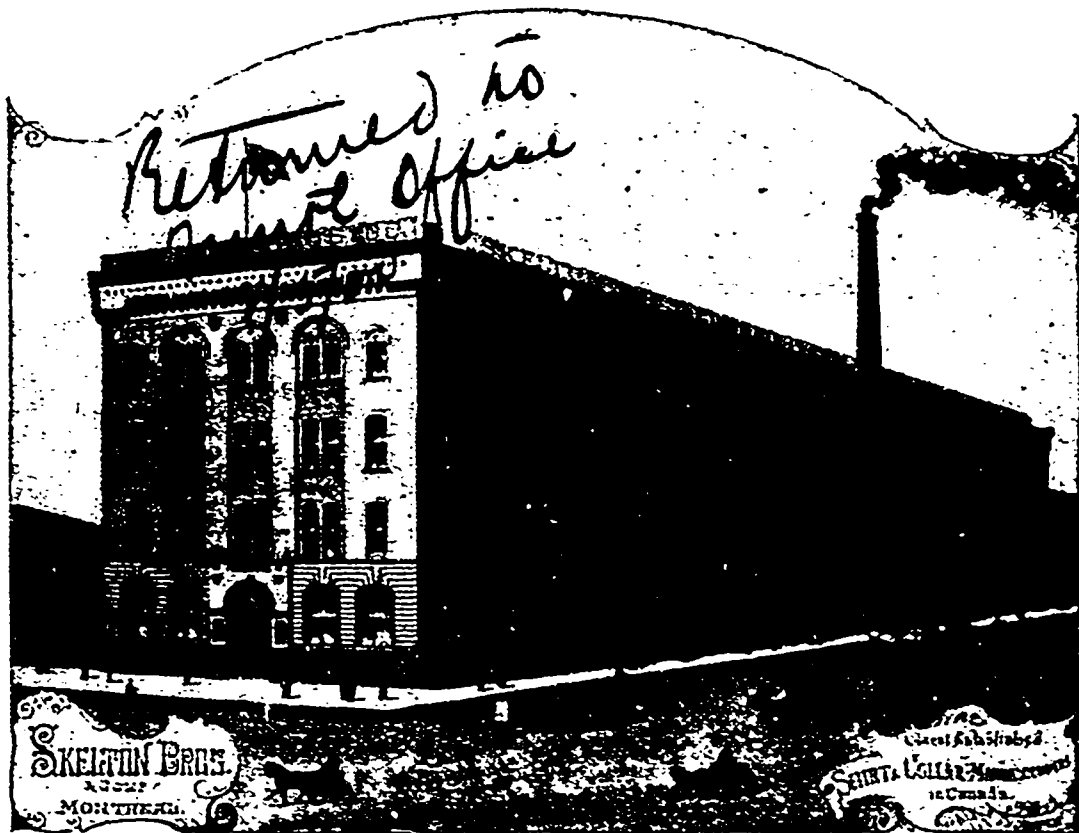
SOLE AGENTS IN CANADA FOR FOWNES' GLOVES.

THE NEW HOME

OF THE CELEBRATED



Comfort Brand Shirts



SKELTON BROS. & CO.

Corner Duke and William Streets

MONTREAL.

Manufacturers of the . . .

Finest Grades of Shirts and Collars.

The W.R. Brock Company, (Limited)

TORONTO and MONTREAL.

MAY SPECIALS

*3,000 pieces White and Fancy
Muslins and Dimities.*

Mercerised Foulards, Brocades and Satanas.

Dress Gingham, Stripes and Checks.

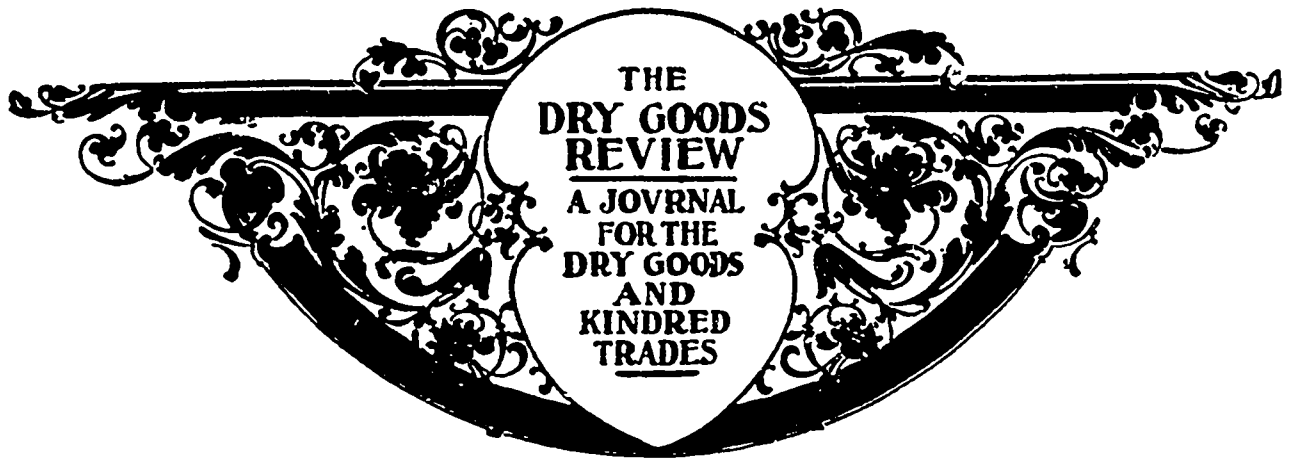
Piques, Stripes, Polkas and Objects.

Ducks and Drills, Khaki, Indigo and White.

Printed Foulard Silks and Liberty Satins.

New numbers in Lace Curtains.

*Our buyers are purchasing from time to time clearing lots of
seasonable goods, which will be advertised in the daily papers
on arrival.*



THE
DRY GOODS
REVIEW
A JOURNAL
FOR THE
DRY GOODS
AND
KINDRED
TRADES

VOL. X.

MONTREAL AND TORONTO, MAY, 1900.

No. 5.

PROGRESSIVE STOREKEEPING.

A MONTHLY ARTICLE ON THE PROPER MANAGEMENT, SYSTEM, ETC., OF AN UP-TO-DATE
RETAIL BUSINESS.

Specially written for THE DRY GOODS REVIEW.

By CHAS. F. JONES, NEW YORK.

Value of Appearance.

Make your store look busy. Do anything in your power to get the name of being a busy store, because business attracts business. People usually like to buy of a store that has the appearance and the name of being progressive and up-to-date. If your store once gets the name of being the centre of attraction in your town it will draw a great many more customers than if it should get the name of not being popular, even though the goods and prices in either case might be identically the same. People love success and are likely to trade with the store which has the appearance of being successful.

When Cleaning is Done.

Watch your porters. Have good porters. See that your store is kept bright and clean as a new pin and that your cleaning is done at the proper time, either after your customers have left the store, or before they arrive in the morning. Do not allow your porters to commence cleaning so late that your customers are in buying before the cleaning is done. Selling and cleaning cannot go on at the same time, or if they do it is at the detriment of one or the other.

Novelties are one of those things which give your store a good reputation and which bring trade. Novelties sell well early in life, and, therefore, you want to be one of the first to introduce them, and after they have run their course you want to be the first one to get rid of them and get something else that is new.

Do not, however, mistake oddities for novelties. There are some things that are very odd, but at the same time very useless and very unattractive. But this is not the kind of goods you want to get hold of.

Despatch of Goods.

Watch the bundle counter. Watch it for two reasons. First, to see that your bundles are delivered promptly; that customers are not kept waiting for their goods. Next, watch the bundles carefully, that they are not soiled or hurt. Thousands of dollars worth of goods are yearly made unsatisfactory to

the purchasers by being soiled in handling after they have been bought and before they have reached their destination.

It is your duty as a merchant to see that your customers get the goods in just as good condition as when they made the selection.

Be Systematic.

Do not do business spasmodically, one day in proper form with a good system, and the next day in a slipshod way without any system. If you are going to have a system, of course, be sure it is a good system, and that it is enforced all the time. It is steady work day after day that brings success; one day working with a form and the next day allowing your house to assume a lazy appearance, will never make you a bright future.

Keep cool when rushed. Do not get nervous or rattled. The crowd of buyers which will come to your store is just what you want. Do not let a little rush of business get you so excited that you cannot properly attend to this. You want your store to look busy and, if possible, rushed all the time. For, as I have said before, this brings more business. Take things as they come, in an easy way.

A Few Words to Clerks.

A great many clerks neglect their stocks by not covering them well at night. They forget that all the dust, etc., which is collected on their goods, on account of them not being covered up, is adding extra work for the next day in dusting and cleaning.

Covering up not only saves labor on the clerk's part, but it saves dollars for the store as well by keeping goods from becoming soiled.

Keep a stiff upper lip. Do not get discouraged. Always do the very best you know how. If your best does not succeed do not feel discouraged over it, but try again. It does not pay to become discouraged. You lose energy and your work has not as much effect as when you are all the time determined to push yourself forward and to do things the right way. It is easy enough after one gets in the habit

of keeping up spirits and no one is so likely to be so successful in selling or in making one's way forward in any business as he who is full of determination and grit.

Do not indulge in loud talking or fussing among yourselves. It does not do any good; it may do your fellow clerk an injury and it will certainly do the store and the persons for whom you are working great harm. If you have any fussing or loud talking to do, wait until after business hours, until after the store is closed, and you will find yourself in some other place more suitable to a controversy.

As to Tale-Bearing. Stop carrying tales. The clerk who is continually making a business of seeing what other people are doing and reporting their negligence is very likely to be neglecting some things himself. Of course, I do not mean by this that when a good clerk sees another do something which is detrimental to the house and which is done purposely and not through simple ignorance, that the good clerk should not report it. It is only your duty to your employer to see that his interests are taken care of. But do not be constantly on the lookout for little failings in your fellow salesman or saleswomen in order that you may have some fault to find with them. If you find them doing something which is not right and you believe they are doing it in ignorance, it will be much better for them, and for the house, to first explain to them that what they are doing is wrong. This will give them an opportunity to correct and make them better salespeople and will hold you in higher esteem in the house as well.

In waiting on a customer do not be too afraid of work. Do not be too afraid that you will show them too many goods. It is always well to show several things and not just one which they ask for. By showing several things you may not only make additional sales at the time, but you will win friends for yourself and employer, for all buyers like to be waited on by courteous and painstaking people, and the customers whom you please are likely to wish you to wait on them again, and the house for which you are working will undoubtedly appreciate your services about in proportion as they are appreciated by the public.

As to Off Days. Try to keep customers interested. Do not let the time seem to drag, either if you are waiting on them, or if they are waiting for a package or change after having been served. Of course, if there is a rush of business in the store and you have other customers to wait on, you are of necessity compelled to leave a customer to herself if she is waiting after the sale. But if there is no one else claiming your attention, it is well to keep the customer's attention engaged by showing her other goods. In this way you will make additional sales and keep the customer from getting wearied while she is waiting.

Use the rainy days and the off days in the store in cleaning up your stock or reticketing the goods. Do not allow a rainy day to come in and get you in the habit of loafing. One day of loafing makes it very hard indeed for you to go back to steady work the next day, beside the waste of time it occasions. You can brighten up your department and work to its advantage during all the spare moments in which there are no customers to be waited upon.

Good Men are Sure. There is always room at the top for good salespeople. That is, those who prove themselves to be worthy of trust, and bright, live people after trade can always be depended upon to keep their positions, no matter what comes. When the dull season

is at hand, and any of the employes are necessarily laid off, it is not the good ones who are out of positions, but those who have not proven themselves to be so good.

If you have made yourself a good salesman you can count on being retained, even in the dullest times. Strive to be somebody and do your work in a creditable way. Strive to climb up in your position and become the head salesman in your stock. There is but one time to climb up and that is the present and as early as possible in your business experience.

After you have been clerking a number of years you are very likely to be set in your ways so that it will be much harder to put push and enterprise into your work than if you began right when you were new in the business.

Be Careful. Do not waste. Many of the things which you carelessly throw away cost a good deal of money. Twine, scrap paper, envelopes, pasteboard boxes, and all such things, are a great expense, and clerks can either add to or take from the profits of the house a great deal each year by the way in which they handle their goods.

Show the people whom you are working for that you are looking to their interests, and that you appreciate the fact that they are in the business to make money, and show this by being careful of things in your charge, and it will turn to your good, as it will, no doubt, be appreciated by your firm and you will be the one to whom they will feel like entrusting new duties or a higher position when opportunities come.

Do not be a kicker about any duties which you may have to perform. If you receive an order to do such and such a thing, although it may not be exactly as you wish to do it, go ahead and do it. Do it as carefully and as nicely as you can, and then if you have any grievance to make, or feel that you should not be required to perform such duties, then go to the proprietor and do your kicking. This will relieve you from having to repeat the performance and will at the same time show your employer that you are not kicking from an unwillingness to obey, but because you have really reason for making the complaint.

Know exactly the condition of your stock at all times. Do not do any guess-work in regard to what you have on the shelves. If you do not know just what is there, investigate. Find out. Do not let a customer come in and ask for a piece of goods and you be compelled to say to him that you do not know whether you have it or not. Always know what you have, so that you need not send customers away from the store when, had you been better posted, you could have accommodated them.

IMPROVEMENTS AT VALLEYFIELD

A large force of men are getting to work at the new powerhouse for The Montreal Cotton Co. at Valleyfield. The hydraulic-electric power to be developed will amount to about 3,000 horse-power.

There are about 1,000 looms waiting on this power being developed. The company are very much pressed at present with orders, but expect to have about 1,000 extra looms making goods by July 1. This will have the effect of making quite enough piece-dyed lining goods to suit the wants of the country. Indeed, it will have the same effect as if a new mill of 1,000 looms had been started.

BLACK AND COLORED DRESS GOODS.

THIS ANNOUNCEMENT IS ADDRESSED SPECIALLY TO THOSE MERCHANTS WHOSE DRESS GOODS DEPARTMENT IS OF SUCH IMPORTANCE AS TO MAKE THEM DESIROUS OF KNOWING BEFORE THE SEASON FOR BUYING BEGINS WHERE THEY CAN PLACE THEIR ORDERS FOR AUTUMN AND FALL, 1900, WITH THE GREATEST PROFIT TO THEMSELVES AND MOST SATISFACTION TO THEIR CUSTOMERS.

IN OTHER WORDS, WHERE CAN YOU BUY FOR THE INCOMING SEASON TO THE BEST ADVANTAGE? WITHOUT HESITATION WE ANSWER: FROM OUR TRAVELLERS OR IN OUR WAREHOUSE.

WE SPEAK WITH ASSURANCE MADE DOUBLY SURE, KNOWING THAT WE HAVE BOUGHT THE BEST THAT IS TO BE HAD.

WE HAVE NOT BEEN GUESSING AT WHAT WILL BE WANTED, YEARS OF BUYING AND CAREFUL STUDY HAS TAUGHT US THAT.

WE HAVE BOUGHT COMPLETE RANGES IN DESIGNS THAT WILL BE EXCLUSIVELY OUR OWN. THE MOST FASHIONABLE GOODS—NOVELTIES, AS USUAL, THAT YOU WILL NOT SEE ELSEWHERE. THE BEST AND MOST EXPENSIVE GOODS, NOT THESE ONLY, BUT MEDIUM-PRICED AND EVERY-DAY GOODS.

ACCEPT OUR POSITIVE ASSURANCE THAT OUR GOODS WILL BE HANDSOMER THAN EVER, AND OUR ASSORTMENT LARGER.

A FEW BUYERS RUSHED THEIR SPRING BUYING FOR DRESS GOODS. THERE IS NO OCCASION TO REPEAT IT—PRICES ARE FIXED AND WE WILL BE WITH YOU IN GOOD TIME.

BROPHY, GAINS & Co.

23 ST. HELEN STREET
MONTREAL

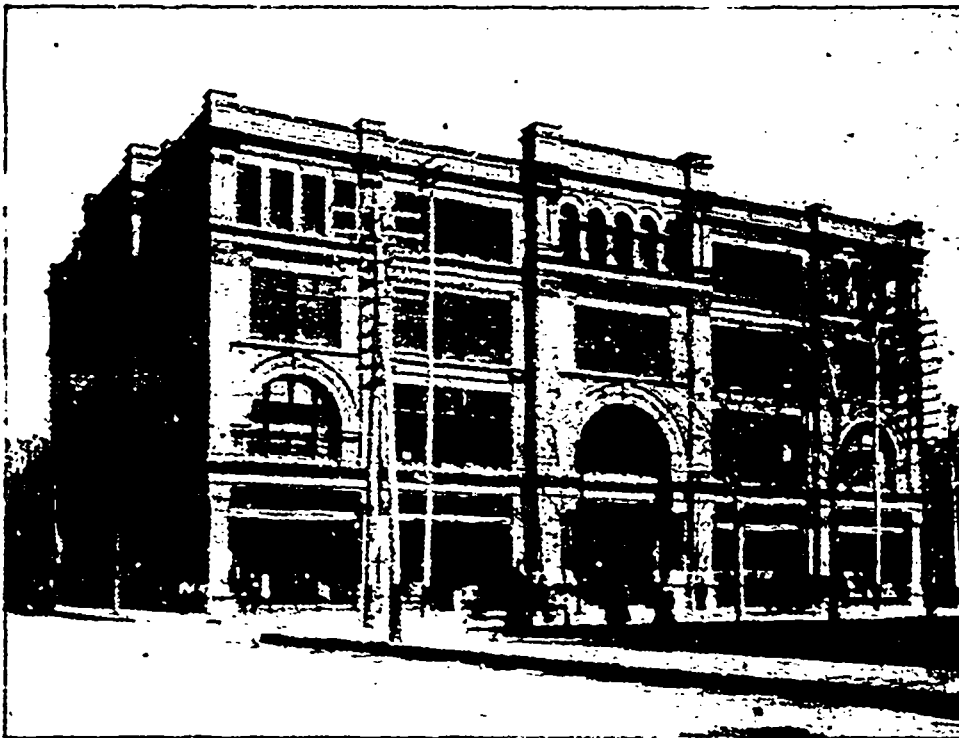


How to Run a Big Store.

Arrangement and Management of Henry Morgan & Co., Montreal.

AN inspection of the large establishment known far and wide as the Colonial House, or perhaps equally well under the name of Henry Morgan, is an education in itself. Canada's big departmental needs no introduction, but there are many aspects of such a concern which are of interest.

In 1844, Mr. Henry Morgan started a dry goods business on Notre Dame street, Montreal, and was followed a year later by his brother James. The firm originated as Smith & Morgan, and carried on operations thus for some years. Subsequently the establishment was transferred to Victoria



Square where it remained until nine years ago, when the present site was selected as offering splendid advantages for up-town trade.

At first, as has been remarked, dry goods was the sole or at least the chief line; but it is now 22 years since the firm began really as a departmental store. The present tremendous concern is simply the result of a measured and legitimate development, one department after another having been added, year after year, till now there are about 33 separate departments, in which are employed some 500 people. Almost anything required can now be purchased at the Colonial House. Such various goods as drugs, furniture, china and glassware, ladies' and children's boots and shoes, stationery and books, boys' ready-made clothing, kitchen utensils, wall paper, etc., in addition, of course, to all the staples and smallwares, millinery, carpets and men's furnishings which are usually seen in such a store.

The first thing that strikes the visitor is the systematic arrangement of the different departments as to relative situation. You merge from one to another in the most natural way possible. That is to say, you don't find mantlings between glassware and carpets; so that there is not the slightest

difficulty in ascertaining whereabouts any article is to be procured. A brief summary of the arrangement on the different floors is perhaps to the point. There are four floors and a basement. Starting at the top there is the workman's department. This is quite a feature and a characteristic one of Morgan & Co.'s establishment. They go in strongly, as will be seen, for what might be called the active side of business, not restricting themselves to the handling of goods. Here there is a room 60 x 75 feet with the floor spaced off into foot squares, and smaller, so that any size of carpet can be measured. In this room is an automatic carpet sewing machine which will sew 1,500 yards of carpet in 10 hours. This was the first in Canada, and there is only one other. Here is also an electric apparatus for pressing the seams when sewn.

In the adjoining compartment may be seen wire mattress making—a comparatively simple, but very interesting process—the different qualities of mattress being made from the same wire, but finely wove or coarse, according as the coil comes from the machine small or large.

In another part is the room where mattresses are stuffed and made. A new teasing machine is now working, which is an immense improvement on former ones, in that there is no dust caused. An electric fan, which acts as a ventilator, draws all the dust up through the roof, and makes the operation of the machinery much easier and pleasanter. Colonist outfits are here produced, and sold in large quantities to railways and others. Other departments upstairs are the furniture polishing, and the engraving and embossing. The two men in the former are said to be the best in the city. Mr. Morgan has an eye for such men, which is one reason for his success. The engraver was formerly in business for himself, but was bought out and engaged for the firm. The convenience of this department is well recognized. Mantle making and tailoring, with several minor divisions, take up the rest of the top floor; and it will

be admitted that things are not idle.

On the third floor are carpets, curtains, furniture, and, in an enclosed room where the dust will not penetrate, parlor furniture. On the second are the offices of the company, quite spacious ones, and Mr. Morgan's private office, which, for the present, while building operations are interfering somewhat with one or two departments, he has given up to the accommodation of optical and photographic supplies. Nearest to the offices are china, glassware, pottery, silver, and Japanese goods. It is in this range that the proprietor takes especial pleasure, and anyone with an appreciation of the artistic cannot fail to note the excellence of taste here displayed. A fine set of pictures helps to adorn the whole. Further on are ladies' boots and shoes, and then millinery.

Directly in the front of the building, and looking out on Phillips Square, is an almost luxurious room where ladies try on their fearfully and wonderfully made headgear. Most ladies seem inclined to regard this as a purgatorial task; however, everything is done to alleviate the agony in this instance. The room is indeed used as a rendezvous, chairs and tables are provided and writing material, so that the busily inclined may make good use of their time. A beautiful mantel and

mirror stands at one side, which cost \$3,000. After the millinery come the mantles and other goods, and around near the elevator in a private corner is a Japanese tea-room.

On floor No. 1 are the staples, smallwares, men's furnishings and innumerable articles which go to make the departmental, and down in the basement are kitchen utensils baskets, etc., the shipping department and engine rooms

It is, perhaps, premature to say much about the new annex which is nearing completion. It is one storey higher than the main building, and will have two thirds as much space. It is purposed to have a restaurant in the annex which will be modeled after the New York and Philadelphia style. This will fill a great want in Montreal. Art rooms, where cut glass, bronzes and marbles will find display will also be a feature. A great part of the new building will be occupied by the spreading out of departments, like furniture for example, which are at present much cramped. Men's hats and boots, and trunks and valises will be among the newer lines. Two floors will be reserved for furniture. Three "plunger" elevators are in course of construction, which are sunk into the ground to a depth of 90 feet.

Employees in Morgan's are proverbially well treated. Their regular hours are 8.30 to 6 o'clock, with an hour for dinner. There is no late work, except before Christmas. The consequence is that there is always an extra good class of hands. Higher salaries are paid than elsewhere, and applications from other stores are constantly coming in. The result is that customers are courteously served. A few years ago the firm made an appropriation from its profits for rewarding long service, which, needless to say, was highly appreciated. For the last twelve years a good round sum has been divided as a gratuitous bonus at the end of each year. The head of each department has an interest in it, in addition to his salary, and gets a percentage on sales.

A CHARLOTTETOWN WINDOW.

The fact that window decoration has become one of the arts of the age was brought out in a window of Mr. Arthur Alley's boot and shoe store in Charlottetown recently. The work of decoration was performed by Mr. Herbert Sprague. In the south window a large lattice work, trimmed with yellow and white, rested on two white pillars in the background. On this was displayed the firm's famous Bell shoes. The base was covered with white, and white pillars supported handsome palms and geraniums. The trimmings were all yellow and white. In the north window was a large lily, driven by a golden-haired fairy with silken cords, and surrounded with an array of Slater shoes. In the foreground a fountain played, the water falling on a mound of shells and rocks. The bottom was covered with green grass, through which calla lilies were interspersed.

WINDOW DISPLAY FIXTURES.

The developments of recent years which have made window dressing a distinct art have given a great impetus to the designing and manufacture of window display fixtures. A. S. Richardson, manufacturer of wax and papier mache figures, 425 1/2 Yonge street, Toronto, has kept closely in touch with these developments, and now has in stock all the various styles of models used by expert window-trimmers. He has lately issued an illustrated catalogue of the figures, forms and appliances manufactured and sold by him. As this catalogue is the most complete of its kind that has been offered to the Canadian trade in recent years, it should be secured by every merchant interested in window dressing, a subject just how that is attracting much attention throughout the Dominion.

White Goods

Stocked Specially
for MAY TRADE

White Piques

Special Values at
8c, 10c, 11 1/2c and 15c

Victoria Lawns

12 yd lengths at 87 1/2c., \$1
\$1.25 \$1.40 \$1.80, \$2.25
and \$2.50 per piece.

30-yd. pieces at 8 3/4c., 9c., 11c., 11 3/4c., 12 1/2c and 13 1/2c per yard

Large Assortment of Embroideries, and Insertions to match.

Prices of above are lower than present market quotations

Kindly send us a trial letter order for any of these lines with other items on your want list.

Knox, Morgan & Co.

Wholesale Dry Goods.

HAMILTON.

WINDOW AND STORE DECORATING.

Conducted for THE REVIEW by H. Hollingsworth, an Expert Window Artist.

TO DRY GOODS REVIEW READERS.—We shall be glad to receive photographs and descriptions of window displays that have attracted special attention in their own localities, and which would be considered helpful to trimmers generally. Any inquiries or questions on the subject of window dressing will be answered cheerfully, and any information given that may be desired by readers. Queries should be addressed "Window Dressing Department."

THE DRAPING OF DRESS GOODS.

In draping dress goods, great care should be taken in draping the material so as to show off to the best advantage. This tests the trimmer's artistic ability to the utmost.

New designs are coming out every day, and THE REVIEW here (No. 1) presents some of the latest and most artistic ways of draping the skirt forms.

The stands used in these effects are patent stands, but similar ones can be made by any trimmer. They can be lowered or raised to any desired height. The ordinary height is 36 inches.

Fig. 1 is made by pleating the goods three-fourths around the stand with $2\frac{1}{2}$ or 3-in. plaits. Take bottom of last plait, draw same to top of stand and form folds as illustrated. Hold the end in place by pins.

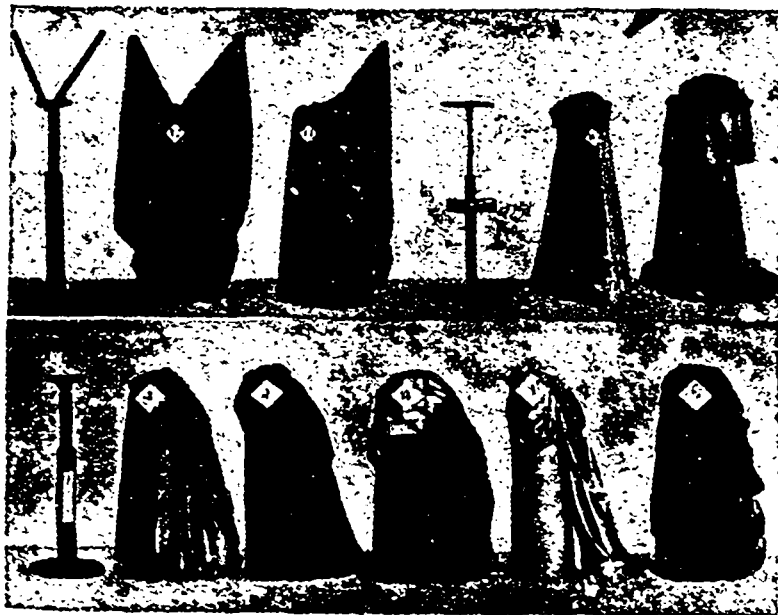


Fig. 2. Same stand as No. 1, only cardboard is tacked top and bottom, so as to form skirt shape. Tack goods to bottom of stand and draw goods up, tacking at top, and drape goods about the top loosely in folds 12 in. wide. Goods remaining can be draped in the rear, as seen in illustration. Avoid creasing the dress front and pull it tight.

Fig. 3 is same as Fig. 1., with the addition of lap folds, which are made by beginning at the bottom and working upwards, decreasing gradually the length of the folds.

Fig. 4 is same as Fig. 2, except in the increased length in folds of front and train.

Fig. 5 is same as Fig. 3, except the lap folds. The front of this figure is formed with shoulder drapery.

Fig. 9 is made by using triangular bottom and top stand (see illustration), take goods and plait two sides of stand in 4-inch plaits, leaving sufficient material to drape loosely around the bottom. On top, drape some contrasting material, same as shown in figure.

Fig. 10. Same stand, only a narrow strip tacked on a slant from the front points of triangle on which to shirr the goods, then, after shirring, plait goods on both sides, same as in Fig. 9, only leave enough goods to drape loosely on top.

Fig. 11. A form of drapery, simple, and exceedingly favorable for showing patterns and designs.

Fig. 12. Same as preceding one, but with double arms, draping to be done from centre, and then caught up in butterfly effect on top.

It is desirable that all stand draperies should be formed, as far as possible, with dress lengths of say six yards. Pins should be the only things used to tack the goods with, and care should be taken not to take them from the mouth, as the pin rusts and consequently injures the goods.

HOW TO DRAPE.

Unless a window-dresser is thoroughly conversant with the art of draping he will not be recognized as accomplished, yet there are many professional trimmers who create wonders in their line but who are unable to hang up a drape.

This statement may be denied by many and it surely sounds very strange. Nevertheless, it is true. If a man in the smaller towns who looks after the show windows is not acquainted with this branch of trimming you need not feel surprised, as he has little or no chance to see or learn. It is naturally easier for him to learn to plait or puff or make wooden fixtures than to put up an artistic drape, simply because he can acquire great skill and ability in these lines without being instructed, while many men will never learn how to drape until they are shown.

Draping is the foundation of the art of window trimming. It gives the window an artistic effect and is always appropriate. Draping is as old as the history of decorating itself, and must never become old-fashioned. Draping, while simple in itself, is difficult to learn and is only accomplished by perseverance. The illustrations convey as

near an idea as it is possible to explain.

The drape shown in the drawing is made of cheesecloth, and is constructed in the following way: Take a thin bendable strip of wood, say $\frac{1}{4}$ by $1\frac{1}{2}$ inches. Fix the lengths according to size of your window, puff it with cheesecloth, bend it to the shape of a semicircle, and place it in centre of window. Place it slanting, vertically or horizontally, to suit your fancy.

If your window measures 3 yards, take from 9 to 12 yards of cheesecloth or other material, allowing 1 to 2 yards of extra material to hang down on the sides. The festoons as shown in sketch require about $3\frac{1}{4}$ times as much cloth as the distance from one rosette to the other.

If you desire to drape deeper, allow about 4 times as much

Mr. Merchant:-

Have you ever considered for a moment the advantages to be gained, the time to be saved, and the increase in your profits to be made by handling Skirt Bindings made from Velveteen manufactured specially for the purpose, evenly cut and smoothly joined, put up on reels all ready to hand to your customer?

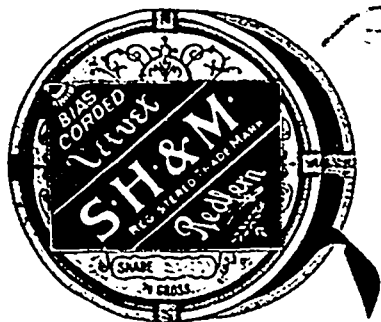
Moreover, have you considered that the trade mark

“S·H·&M·”

stamped on the back of every yard signifies that the goods are made by a firm engaged exclusively in the manufacture of Skirt Bindings, and are the best which it is possible to produce?

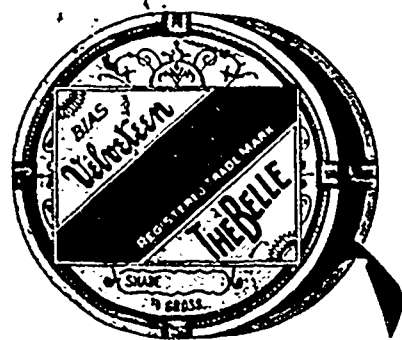
If *YOU* have not, possibly *YOUR COMPETITOR HAS*, and is thereby reaping the benefit of much trade that should come your way. Turn this over in your mind. It is of importance to your business.

WE CARRY THE FOLLOWING IN STOCK AT OUR TORONTO WAREHOUSE:



all Reels
S.H. & M. REDFERN Bias Corded
Velvet, 1¾-in. wide.

S.H. & M. BELLE Plain Velveteen
1¾-in. wide.



We will be pleased to send samples and shade card on request.

The STEWART, HOWE & MAY CO.

Originators and Manufacturers of S.H.&M. Skirt Bindings

24 Front Street West, TORONTO, ONT.

MANCHESTER, ENG.



FIELDING & JOHNSON'S
Knitting and Fingering Yarns

Noted for Softness, Fullness and Wearing Properties.

KNITTING

"Queen," "Balmoral," "Rugby,"
 "Ivanhoe" and "Kilmarnock."

In Spindles, or Banded
 and Boxed

FINGERING

In Six Well-Known
 Qualities.

STOCK IN MONTREAL.

Careful attention to Letter Orders.

Sole Agents for Canada

McINTYRE, SON & CO. 13 Victoria Square, **Montreal.**

McINTYRE, SON & CO.

13 Victoria Square,

Importers of Dry Goods and
Manufacturers' Agents.



MONTREAL.

Just to hand--

Black, White, Cream and All-Colors In

42-in. Chiffons and Silk Organdies.

White All-Over Laces.

White Tuckings.

Special value in Black Canvas Cloths
and Silk Grenadines.

Trefousse Kid Gloves.

Rouillon Kid Gloves.

Careful attention given to Letter Orders.

TORONTO OFFICE :

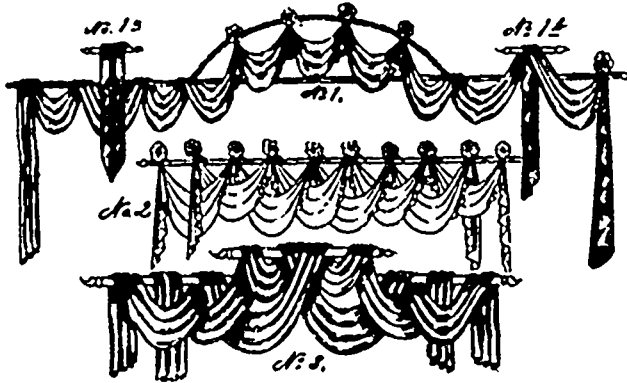
25 COLBORNE STREET.

WINNIPEG OFFICE :

McINTYRE BLOCK.

WINDOW DECORATING—Continued.

for the festoons. Take the goods, divide it into two equal parts, or find the exact centre of it and pin it there by the outer edge of goods on the centre of the semicircle; after this form the



rosettes one after the other, one to left and other to right. Rosettes are made in this manner: After the cloth has been pinned in centre to semicircle, continue the pinning every two feet or so. After you have it all divided up evenly, take hold of the goods about 10 inches below the pins, gather it in with your fingers

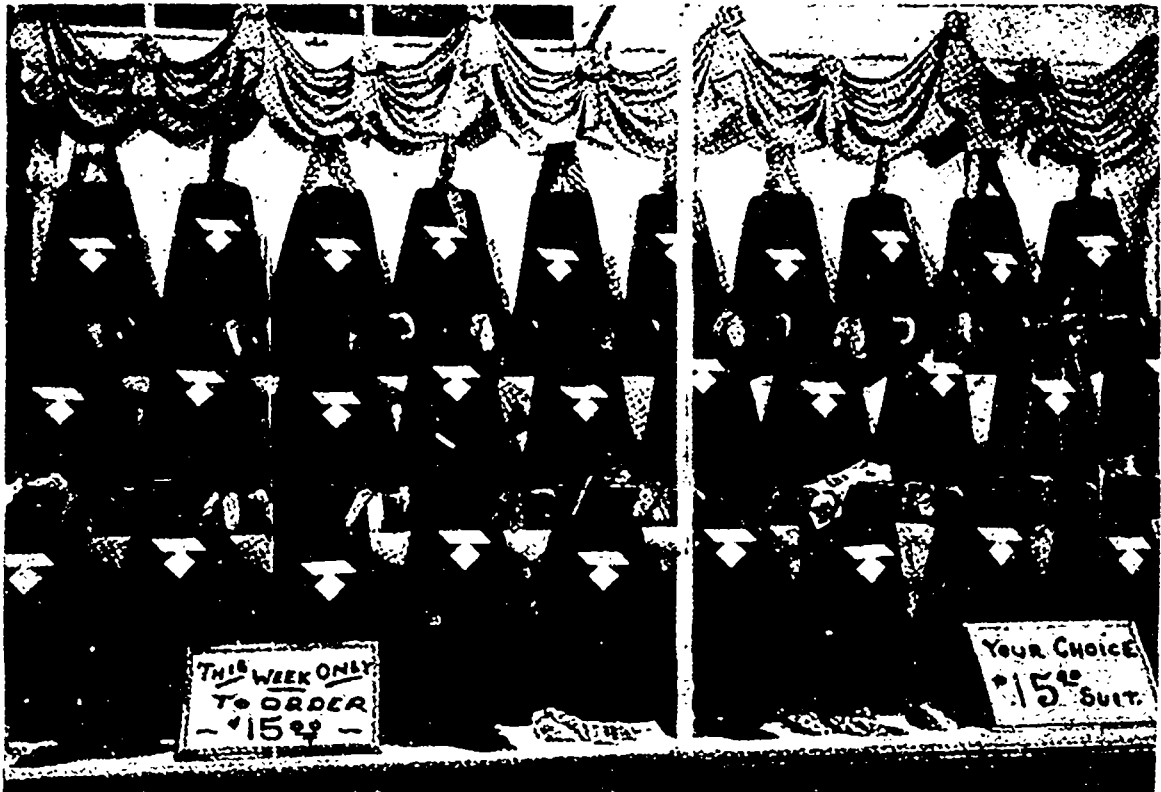
The sections Nos. 1a and 1b are made of separate pieces of cloth thrown over a short piece of curtain pole, which is projected about a foot from the background. These sections are more adaptable to silk drapery, and require a square piece of very wide cloth, not narrower than 36 inches.

To construct No. 1a, this piece of cloth is laid upon the counter in diamond shape, like a napkin, and the cloth turned over from either end into wide pleats to and fro until the extreme points are thus folded.

No. 1b is the same, with the only difference that the diamond-shaped piece of cloth is folded or cut into triangle shape and folded from one side only. These pieces thus prepared are folded again in the middle and thrown over the pole, showing only one-half of their entire length.

If you wish to have them hang down lower, take a longer piece of cloth, cut the ends into diamond or triangular shape, and proceed the same way. The effect of this style of draping is greatly increased by trimming the edges with tassels or fringes.

Drape No. 2 is one of the most effective, and consists of two pieces of cheesecloth, silkalene or light silk. Two contrasting or harmonizing colors are very desirable in this style of drapery. It is the plain rosette drape projected from the



No. 2—A MERCHANT TAILOR'S WINDOW.

and tie a piece of twine tightly around it. Then lift the cloth up to the pin and put a second pin in where it is tied, thus pinning it to semicircle. This leaves a bunch of cloth for a rosette, which you turn inside out and form into shape of rosette.

After you have made the second rosette the first has formed itself almost perfect, and, by working your fingers through the different folds so as to get them even and graceful, one festoon is completed. Proceed through the rest in same way. The other part of drawing No. 1 is like the No. 3, and will be explained later.

wall by heavy knitting needles. You drive these in first, and start by pinning up your cloth at one end (right end first) and continue with it until left end is reached. When commencing with the second bolt of cloth, do not unroll any more of it than is necessary to push it alternately through the loops of the first piece. After you have thus covered your background, proceed to form the rosettes; pull, push and pat the folds into their proper places, and you have then produced an artistic and effective drape.

Drape No. 13 can only be made with heavy plushes or velours or rich drapery silks or any goods with two right sides

Is Your Store Gloomy and Cheerless?

Then you're the man we want to talk to. We've got a booklet which does what its title says it does. It's entitled "Let's Talk Shop." Send for it. You'll know more about how a store ought to look after you've read it than you know now. It also tells about us and what we know of SHOW CASE making, and that's a whole lot, because we've been at it now for 38 years.

The illustration herewith represents our latest achievement. We call it

PHILLIPS' ILLUMINATED

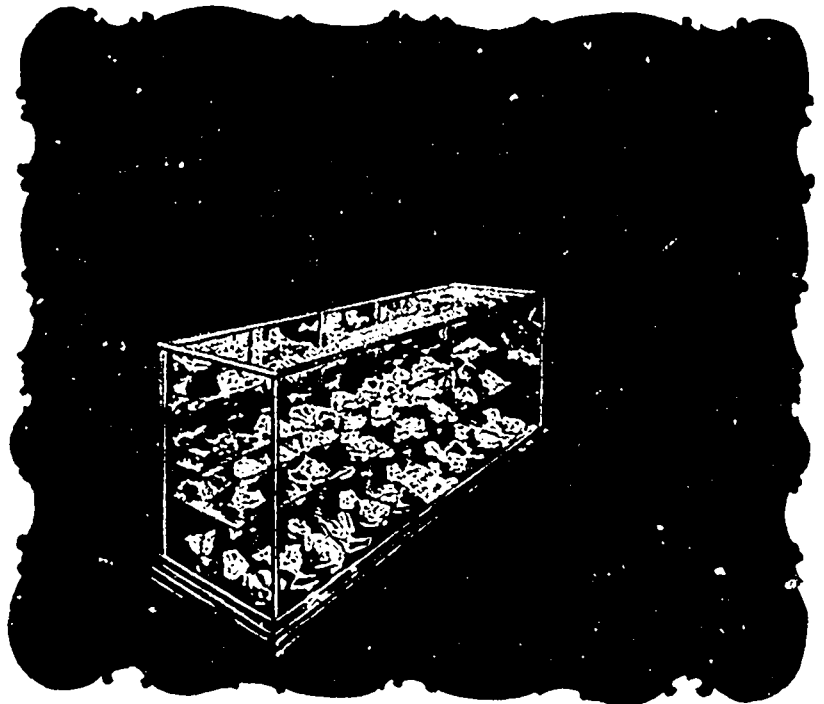
Silent Salesman
TRADE MARK

It is the most advanced show case that has been presented to the trade. Don't forget to write for the booklet.

John Phillips & Co.,
LIMITED

DETROIT, MICH. and
WINDSOR, ONT.

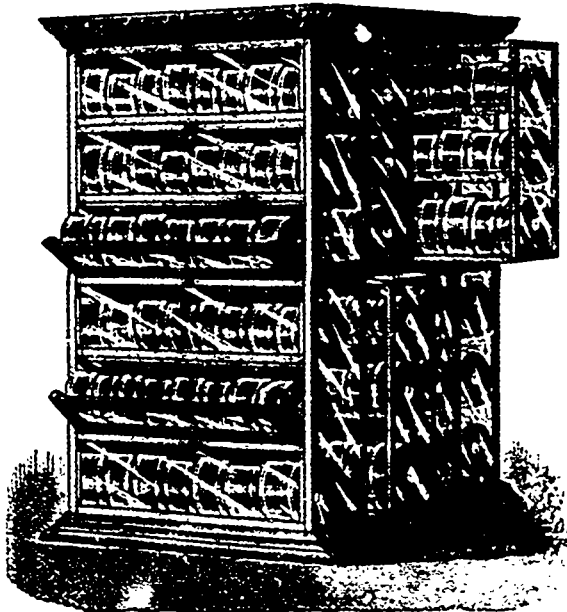
Address us at Detroit.



PRACTICAL STORE FIXTURES

PRACTICAL RIBBON CABINETS.

MADE IN EIGHT SIZES.



NO. 4 CABINET.

Price List of Ribbon Cabinets.

No. 0—Size 28x 7x27, 59 bolts, No. 7 ribbon	16 00
No. 1—Size 28x15x27, 100 bolts, No. 7 ribbon	18 00
No. 2—Size 28x15x33, 110 bolts, No. 7 ribbon	18 50
No. 3—Size 28x27x33, 250 bolts, No. 7 ribbon	21 00
No. 4—Size 28x27x39, 323 bolts, No. 7 ribbon	23 00
No. 5—Size 28x31x39, 410 bolts, No. 7 ribbon	26 00
No. 6—Size 28x37x39, 475 bolts, No. 7 ribbon	32 00
No. 8—Size 28x47x43, 700 bolts, No. 7 ribbon	41 00

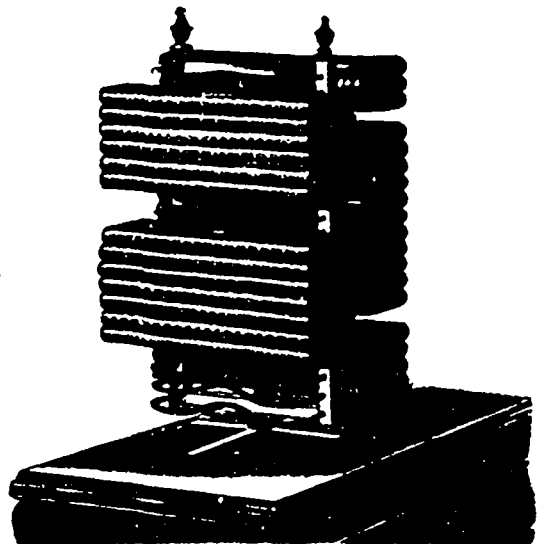
PRACTICAL REVOLVING COUNTER AND FLOOR FIXTURE.

"Show me
that
bottom
piece!"



KEEPS
STOCK
UP.

NO LIFTING
OR TIPPING
OVER.



Counter Fixture, [revolving], Height 3 feet 6 inches.... \$6 50
Counter Fixture, [revolving], Height 6 feet 7 50
Counter Fixture for Vellings, [n-w and desirable]..... 6 00

SOLD BY JOBBERS ONLY.

Write for Catalogue of Practical Store Fixtures. . . .

A. N. RUSSELL & SONS,
Manufacturers, ILION, N.Y.

WINDOW DECORATING—Continued.

—as both sides are shown unless you cut the goods. It consists, like No. 2, of two pieces, and an endless variety of designs can be made with this style of drapery. The sections No. 1a and No. 1b are very appropriate with this drape, and separate rosettes, heavy silk cords, tassels and fringes will greatly enrich it.

More skill is required to put up this drape than the former two, as, unless it is executed to perfection, it is unattractive. Throw the goods over a curtain-pole projected from the background, and let the first end drop down to the floor, then fold the goods carefully into about four to seven folds, and form the loops, as shown in the illustration, without ever letting the folds become uneven or irregular, something which is more difficult to avoid than the sketch exposes.

In brief, drapery is easily learned, and no ambitious amateur will rest until he has acquired full ability to put up an artistic drape.

MERCHANT TAILORING DISPLAYS.

Displays of tailoring goods are usually unattractive, owing to the sameness of colors of tweeds, etc., but, by careful study beforehand, inviting trims can be made from goods of the merchant tailor.

One thing that a display of this sort requires is a rich bright background, lighter in color than the goods shown. The reason that trims of this kind are not attractive on the average is because the backing is not lighter than the goods shown.

The illustration (No. 2) on page 20 explains the right idea. The background is made by covering it over with cheap white cotton, and then pleating white cheesecloth over it. A drapery of purple, or some nice contrasting color, is formed over the top. (See explanation of draping in preceding article.)

Two shelves or steps are utilized, to raise the two rear tiers of piece goods. The goods are draped over the stands (see drawing) used for this purpose. This stand should be used by all merchant tailoring houses as it is inexpensive and effective. The steps and floor are covered with light yellow silesia. Furnishings, such as umbrellas, canes, etc., are laid on top. Every piece of goods is ticketed similar to this :

A STYLISH SUIT
To Order \$15

The ticketing is one of the principal things to be remembered, and I consider a trim of this kind useless unless well price ticketed. Every price of goods shown should be placed well apart. Don't crowd. Show a few at a time and change often.

Fashion plates, framed and shown on easels, always look well ; a large mirror or two well placed at angles will help a display a lot.

While the illustration shows a good practical idea of a tailoring trim it is only one idea and should not be used every time.

Any clerk or merchant with any ability at all ought to be able to work out novel window trims. Introduce anything and everything into the windows that will stop the passer-by to look

in the window. A few potted plants in bloom placed here and there will help the trim considerably.

One thing to be remembered is to avoid placing the dark colors together. Mix in the light tweeds with the dark ones, one light color between two darker ones. By observing the different backgrounds of the various photos of trims shown in these columns the merchant tailor can carry out the same or similar designs in his tailoring trims.

There is no illustration shown but from it some idea can be gained that can be carried out in the merchant tailor's window as well as in the dry goods or other lines of merchandise.

The Queen's Birthday is almost round again and it behooves the merchant tailor to get up a creditable display for this event.

Dozens of different ideas can be thought out in which flags, electrical mottoes, maple leaves, etc., can be used.

A suggestion that will prove profitable is this : Purchase a gent's wax form. Make up a nice stylish suit to fit it and place it in centre of window with a card at the bottom of it, reading similar to this :

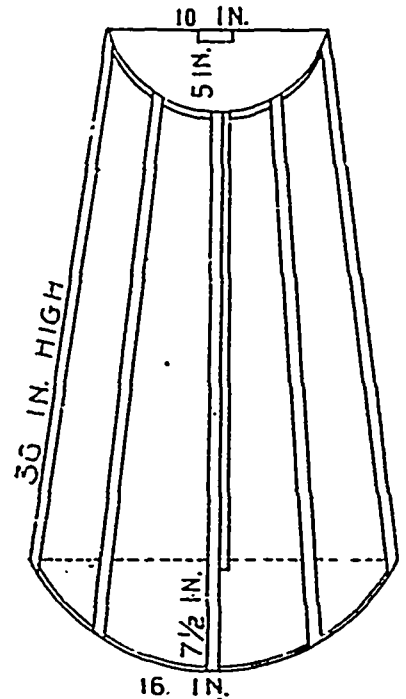
A PERFECT FITTING SUIT
LIKE THIS
MADE TO ORDER \$20.00
FOR

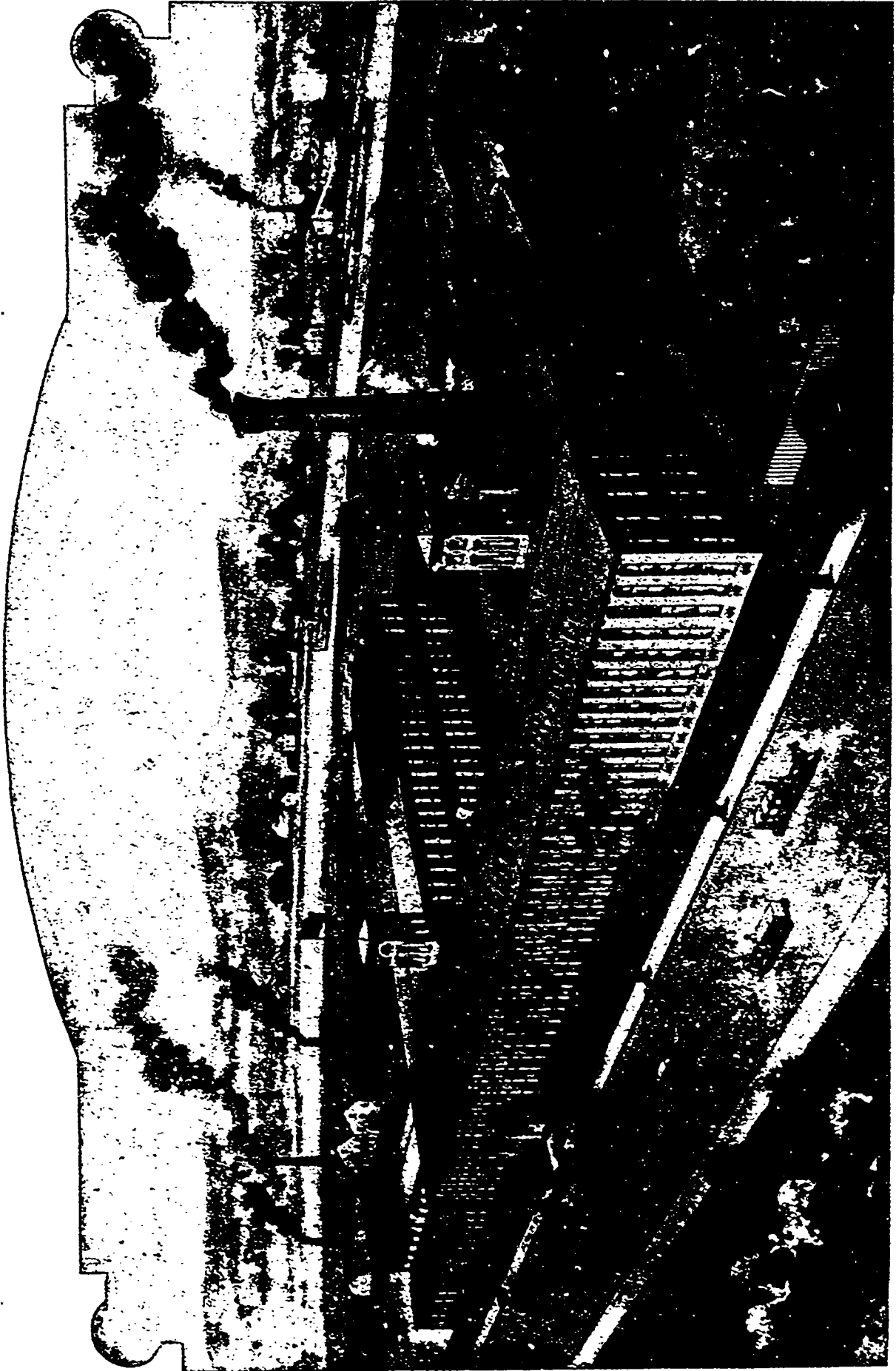
Drape suitings in with it at \$20 00 a suit and this will sell them. This idea conveys a better idea to the intending purchaser and will be found to pay for itself. The suit made specially for this figure can always be disposed of after it is used, without any loss whatever. While these figures cost considerable, some of them as high as \$60 and \$75, yet a very nice figure can be had for \$25.00 and can be used over and over again for showing suits, overcoats, etc., on, and in the end it will be found a good investment.
H. H.

A SPECIAL ESSAY ON WINDOW TRIMS.

Window decoration is a subject which should be given just as much careful attention as any other branch of the mercantile business. It is the best advertising medium a merchant can have, providing his store is so situated that the majority of people pass by every day, and this is generally the case with drygoodsmen as they usually occupy business houses on the main thoroughfare of the town.

Window decoration is an art in itself. The taste and knowledge of a skilled man in this vocation are seldom questioned and in large stores they enable him to draw a large salary. There are also many devices for the attractive dis-





NOW READY:
.....

Red and Black and Fancy Flannels.
Foulard Linings (all shades).

Flags and Bunting.

WINDOW DECORATING—Continued.

play of goods to the passer-by, for instance: Cornice fixtures, metal standards, brackets, projecting arms, wax figures, mechanical appliances, electrical appliances, etc., all of which are essential to window decoration.

As a matter of fact, window decoration is never learned, there is always something new being brought out, some advanced plan of arrangement and construction produced, and these are not the result of one person's study, but innumerable heads all working in the one direction. To be a successful trimmer, one must think night and day and even dream over it, for constant thought and sound hard work is the price of success.

I have always found that the secret of successful windows is to have an attractive background that will instantly command attention, and then the placing of goods in such a manner that in looking at the display people will note the

print them more satisfactorily and to better advantage. In summing up there are three things a trimmer should remember:

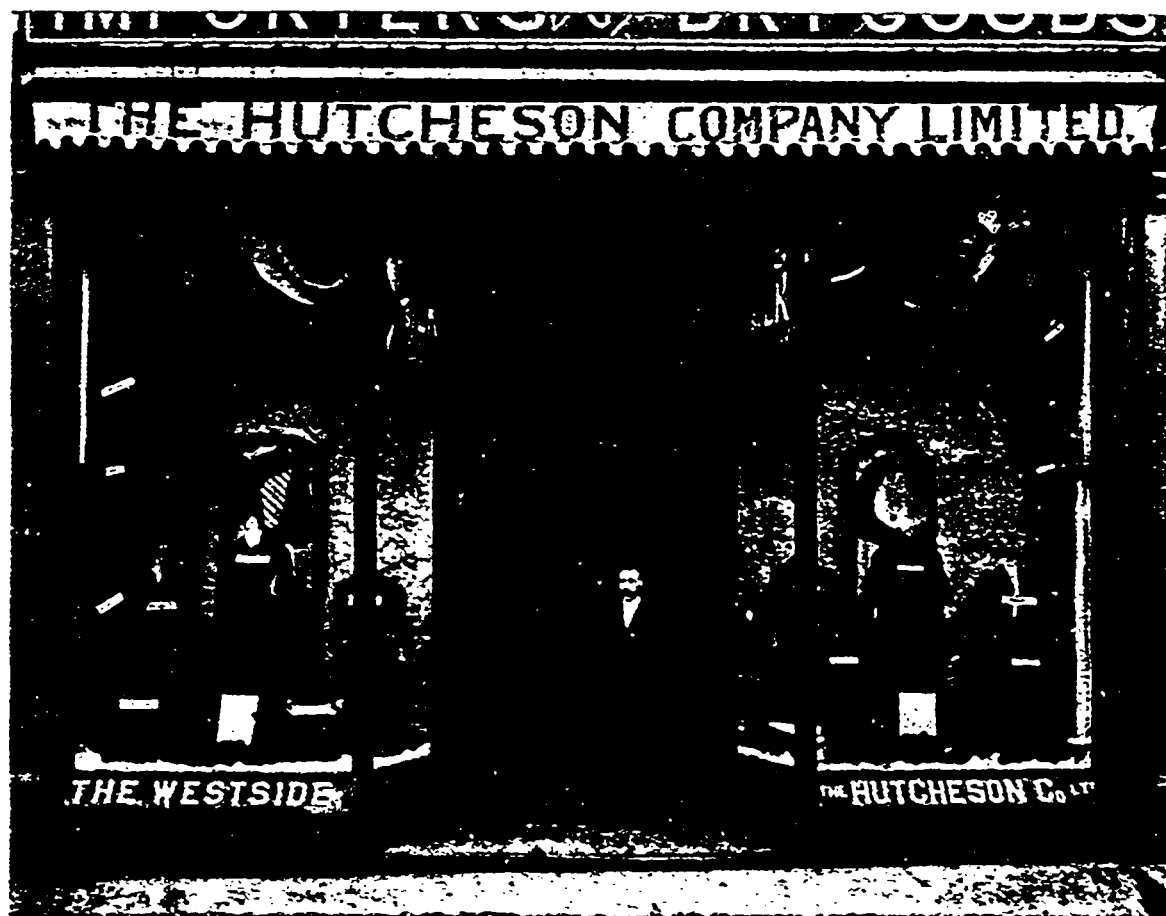
1. A thoroughly clean window.
2. A window judiciously and artistically arranged.
3. An endeavor to trim so as to make it easy for the customer to part with his or her money.

J. D. GAFFERY,

Brockville, April 15, 1900. With G. Wright & Co.

SPECIAL WINDOW IN VICTORIA.

An illustration appears in this number of a tasteful display at "The Westside," The Hutcheson Co., Limited's, store on Government street, Victoria, B.C. The general appearance, which is due to the skill of Mr. C. W. Hills, is well indicated in the picture. The background was of white puffed cheesecloth in the form of a doorway, the edges being finished with mauve puffed in the same way. The top part of the back-



quality and excellence and generally purchase them. One must have an attraction that will induce the people to stop and inspect, otherwise your window will be a failure.

The paramount idea in window decoration to date is concentration, simplicity and force, all three combined to create an impression on the passer-by. This is a busy world and people have no time to stop and study out the meaning of a window. Another important factor and one which is essential to window decoration is card writing. Every merchant expects this, and even in large places where a man is employed for this work alone a decorator can print his own cards or should be able to

ground was finished off with white cheesecloth pleated in the butterfly design. The centrepiece in one window was an "Irish harp," done in emerald-green puffed cheesecloth. The centrepiece in the other window was a crescent, also done in emerald-green cheesecloth puffed.

On the sides, which were pleated with white cheesecloth, were hung emerald-green Irish harps (which have not come out in the photograph). Emerald-green ribbon was hung from the top of each window. The puffing was prepared by hand previously, which enabled Mr. Hills to complete the two windows in eight hours.

"Lawrus" Fabrics.

(REGISTERED TRADE MARK NO. 176206.)

These Dress Fabrics can Only be
Supplied by * * * * *

LAW, RUSSELL & CO.
BRADFORD.

Our **REPRESENTATIVE**, Mr. Haley, will be at the **QUEEN'S HOTEL, TORONTO**, and the **WINDSOR HOTEL, MONTREAL**, in **APRIL AND MAY**, with an **extensive** range of **new styles** for the **Fall Season**.

....Every Yard is Stamped "Lawrus."

The W. R. BROCK COMPANY, (Limited)

LATE

JAS. JOHNSTON & CO.

MONTREAL.

The Great Assorting House of Montreal.

~~~~~

With increased space for carrying stock, we have also perfected our system for "**rapidly**" filling **orders**. Many hitherto scarce lines are now being passed into stock.

# Good Advertising

## For Wide Awake Retailers

By F. James Gibson.

Our "Good Advertising" department is to help our subscribers to do better advertising. The gentleman whom we have selected as its conductor is well-known as one of the foremost advertising specialists of the day. Any of our readers who desire the benefit of Mr. Gibson's criticisms on advertisements or advertising methods, or his advice on any advertising subject, can have it or both entirely free of charge by writing to him in care of this journal.

If correspondents so desire, fictitious names or initials may be used for publication. But all requests should be accompanied by the subscriber's name.

HEREWITH I reproduce an advertisement each of John White & Co., of Woodstock, Ont., and Starr & Sutcliffe, of Kingston, Ont., reduced in size. I refer to them here because the Woodstock advertisement is a good one—a particularly good one—and because the Kingston advertisement narrowly escapes being good.

JOHN WHITE & CO. JOHN WHITE & CO

### A Bright, Busy Store.

Fine spring weather opened many doors yesterday that were closed Tuesday. The bright skies brought many bright eyes to view the very practical display of beauty at White's Easter opening Days. Spring is here, and less than a week till Easter. We're very busy these Easter times but very well prepared.

#### EASTER MILLINERY

You have a more practical way of indulging a store than to merely utter words of praise—you give your business to the store that serves you best. Measured by this sure standard, a standard which favors an and satisfactory have no part, this is quite the best millinery store in town because it is the easiest. Hundreds of sales people and lots of helpers bear us here with the Easter work. Has your order been given? We can still promise promptness. The hats at \$5 and \$6 are chiefest attraction. There, some for more and some for less. Children's Millinery receives greater attention here than ever. There are some very prettily trimmed hats as well as hats for play-time and school-wear.

#### BUSY SILK AND DRESS GOODS STORE

The increased sales in these two departments prove the rightness of the goods we have gathered for this spring and summer's business. No silk or dress goods store Woodstock ever had travelled so far, worked and strodded so hard to have silks and dress goods right, because no store ever had so much business to care for. In the broad way of satisfaction giving you are sure of the goods we sell. The dress goods and silk-selling of Woodstock is receiving here because we must fully meet the daily demands and there is safety in the prices. Colored Dress Goods from 25c to 30c. Black Dress Goods from 25c to 30c a yard. Colored Silks from 25c to 30c a yard, Black Silks from 25c to 30c a yard.

#### Women's Hosiery

There is good reason for you to be equipped with a pair of these stockings. If you compare them with those of the store, you will find them to be the best.

#### Women's Gloves, 75c

Lightweight, made in the best, fine, black, white and colored. They are made in the best, fine, black, white and colored. They are made in the best, fine, black, white and colored.

#### Women's Belts

They are made in the best, fine, black, white and colored. They are made in the best, fine, black, white and colored.

#### Women's Neckwear

They are made in the best, fine, black, white and colored. They are made in the best, fine, black, white and colored.

#### MEN'S SPRING TIES—50c for 25c

They are made in the best, fine, black, white and colored. They are made in the best, fine, black, white and colored.

#### MEN'S SPRING HATS

They are made in the best, fine, black, white and colored. They are made in the best, fine, black, white and colored.

## John White & Co.

If Starr & Sutcliffe are so anxious to be put to the test regarding their prices, why don't they quote some of them? The fact that their advertisement, except in one lone and solitary instance, carefully refrains from mentioning prices, and deals almost entirely in glittering generalities, weakens a well-written and well-displayed business announcement. I have no doubt that Starr & Sutcliffe, buying and selling goods for cash only, can easily, other things being equal, undersell stores doing business on the credit system. And probably they do undersell these other stores. But why do they not give point to their advertising by some striking illustrations of the way their

# Have You Been Wondering

—HOW THIS STORE OUTSELLS AND UNDERSELLS EVERY OTHER STORE IN THIS SECTION, AND YET SELLS ONLY RELIABLE GOODS OF A HIGH GRADE CHARACTER?

THE EXPLANATION IS SIMPLE—

—It lies in the difference between the cash system of buying and selling and the old-fashioned credit methods. The difference between small profits for cash and large profits for credit. We believe in the new way. These little economies count up. You cannot afford to ignore these economies.

WE COUNT NO STORE  
OUR SUPERIOR FOR VALUES AND QUALITY.  
WE COUNT FEW OUR EQUAL.

You can put us to the test. You can pay railway fare to Kingston and save money by making your spring purchases here.

## EASTER MILLINERY IS READY.

Spring Jackets, Reefers and Capes are in. Wrappers, Underskirts, Dress Skirts, Shirts Waists are here in abundance. Dress Goods and Silks in styles and at prices that are irresistible. Wash Fabrics in Prints, Ginghams, Muslins and Lawns from 5c, 10c, 12½c to 40c yard. Easter Gloves and Hosiery, latest French and German novelties.

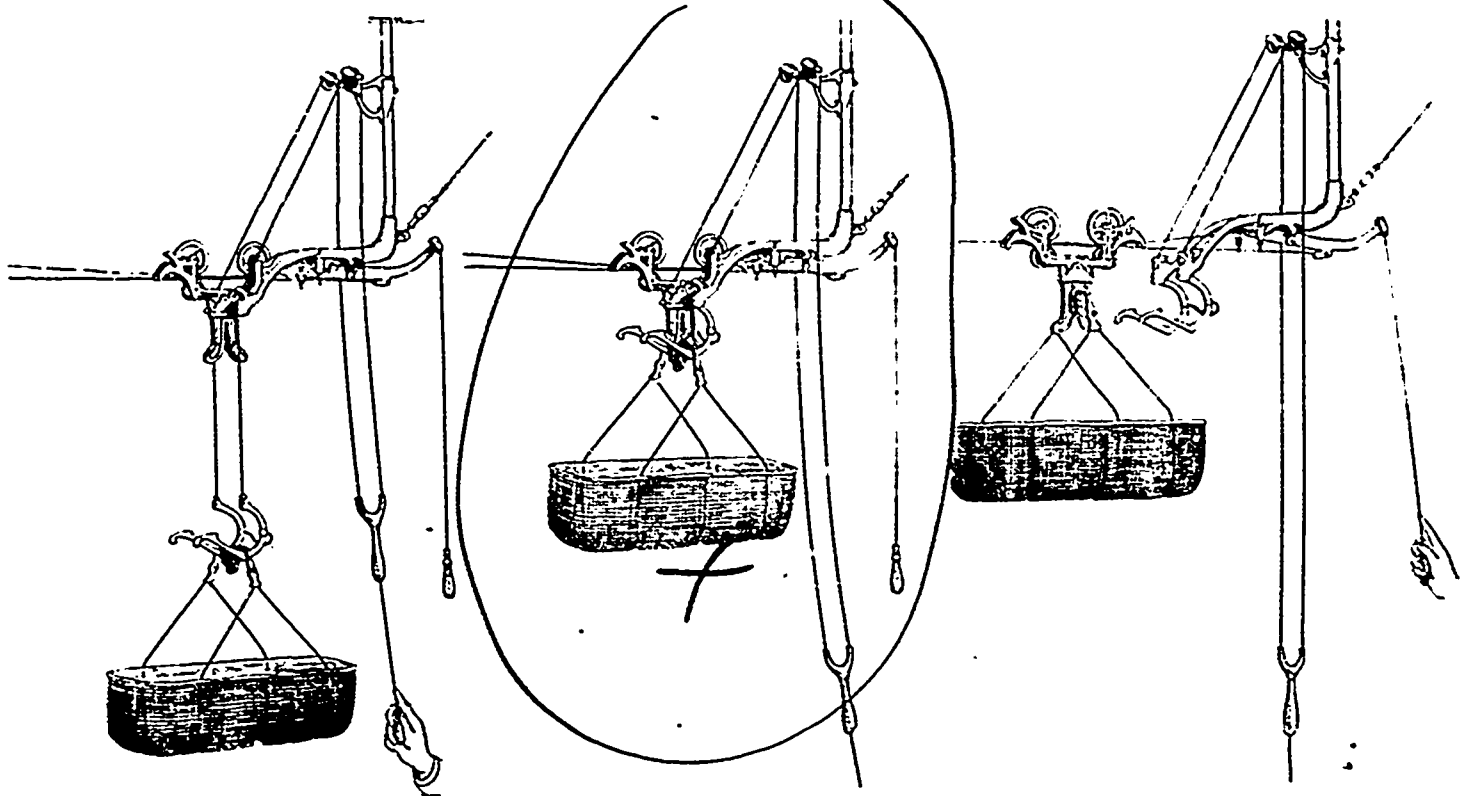
## We Do It All

FIT YOU OUT IN READY-TO-WEAR GARMENTS AND MILLINERY, OR MAKE TO YOUR ORDER AS YOU WISH. ARE YOU OPEN TO CONVICTION? WE ARE READY TO DO THE CONVINCING. IT'S EASY.

# STARR & SUTCLIFFE

118-120 PRINCESS ST., KINGSTON.

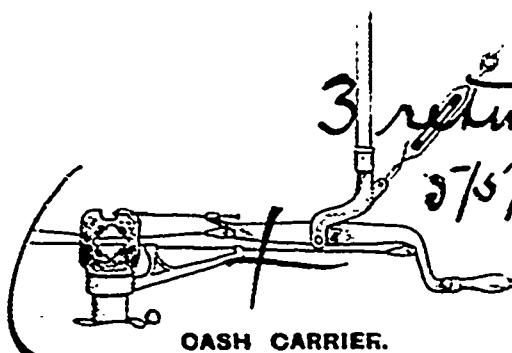
# CASH AND PACKAGE CARRIERS



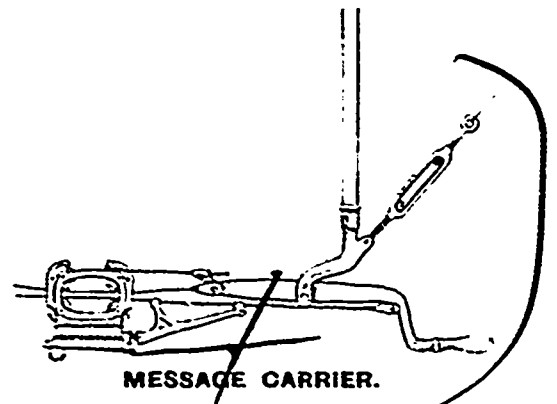
IN THE ACT OF BEING RAISED OR LOWERED.

IN POSITION TO BE SENT OUT.

IN THE ACT OF BEING SENT OUT.



CASH CARRIER.



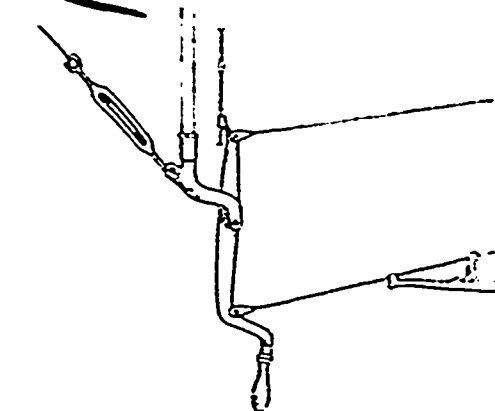
MESSAGE CARRIER.

*3 returned*  
*2/5/00*

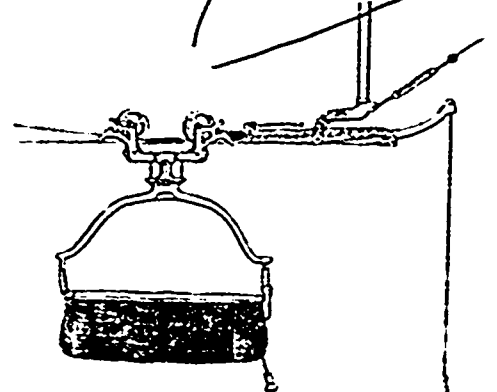
Store Service  
 Methods,  
 Package and  
 Cash Carriers,  
 Pneumatic Tubes,  
 Cable Carriers.

No contract too small, none too large.

Send for estimates, circulars, testimonials, etc.



OUT STATION GRADE CARRIER.



LOW LEVEL PACKAGE CARRIER.

**HAMILTON BRASS MANUFACTURING COMPANY, LIMITED**

259 to 269 James St. N., HAMILTON, ONT.

**GOOD ADVERTISING—Continued.**

store "outsells and undersells every other store" in their section, and yet "sells only reliable goods of a high-grade character?" If they had done so, their advertisement could not be very much improved, except in the headline. This headline is pointless. The headline of the White advertisement, on the other hand, is a "winner."

Another point of superiority about the White advertisement is the fact that there is no waste space about it. The matter is closed up good and tight, and yet there is quite enough white space about it to give the proper type effect. The Kingston advertisement, on the other hand, appears to have been made to fit a certain space. The result is that this advertisement has a "loose," unbusiness-like aspect.

The practice of contracting for a certain space to be used daily or weekly or otherwise is all wrong. It is particularly wrong in the case of a store. In the case of a store, the advertising requirements vary from time to time. To-day one may need a whole page. Yesterday, a half-page may have been needed. To-morrow, a quarter-page or less may be quite sufficient space. If it be necessary to make a contract, let it be a contract for a certain space, to be used as required. Then make the advertisements be as economical of space as may be done with advantage.

\* \* \*

This advertisement of Finley & Son, of Meaford, Ont., is a horrible example of an advertisement trying to fit a space instead of the space fitting the advertisement. The pub-



**Our Spring Stock is now complete  
in all lines.**

**Buy early and save money.**

**Prices will have to advance in a  
short time.**

**R. FINLEY & SON.**



lisher who allows this kind of thing to appear in his newspaper is doing himself an injustice as well as allowing the advertiser to waste his money. The impression the onlooker gets is that space in that paper is not worth much.

\* \* \*

The trouble with the average publisher is that he really knows next to nothing about advertising as an art. All publishers know the importance of getting advertising, and most of them proceed to get it by hook or by crook. But whether the advertising will ever do anyone but themselves any good is a matter that the great majority of publishers never bother themselves about. They remind one of the man who, with great difficulty, secured a lucrative public office and then refused to do any work. When remonstrated with his reply was: "Hadn't I enough difficulty to get here without doing any work, now I am here?" The publisher who gets an order for the insertion of an advertisement is responsible to do all in his power to make the advertisement pay the man who pays

for it. If space in The Meaford Mirror doesn't cost Finley & Son anything, they may perhaps be excused for wasting it. But, to have the impression abroad that Mirror space is valueless, is certainly not to the advantage of the publisher of The Mirror.

Advertisers in great city newspapers are, as a rule, careful not to waste space. Yet, in proportion to the number of readers to be reached, it probably costs less money to use The New York Herald at 50c. a line than to buy space in The Mirror at its regular rates or even at half its regular rates. In other words, an advertiser in The Herald can better afford to waste space than can the advertiser in The Mirror or other country weekly. Yet, take up almost any country weekly and numerous examples of wasted space can be found in its advertising columns. In a great metropolitan daily nearly all advertising pays the advertiser. In a small country paper not half the advertising pays anyone—not even the publisher—and one of the main reasons for it is that a very large proportion of the advertising columns of the latter is wasted. If there is anyone who should be careful of his advertising space it is the man who uses a paper of small circulation, and, therefore, a paper with a small advertising rate.

\* \* \*

Is it good advertising to use the flag of one's country for business purposes? Most national flags are handsome, and one of the handsomest is the good old Union Jack. As a filler up of space in a circular or newspaper or other advertisement the Union Jack is certainly very handy. But the question is: Is it in good taste to drag the flag down to the level of a drummer for business? When one thinks what the British flag stands for; of the thousands and tens of thousands who have gladly fought and bled and died for it; of the many thousands who are fighting and bleeding and dying for it now, the effect, I am sure, is to cause one to turn away from someone who tries to harness it up to a selfish interest. Mr. McMaster is, no doubt, very much attached to the flag in more ways than one, but I am sure that I would not feel impelled to go into his store to make a purchase merely because he appears to be "truly loil." I think that Mr. McMaster, however good his intentions may be, will agree with me that he is making a mistake in assuming that the British flag is his to so great an extent that he is justified in placing his name on it. His neighbor merchant has, doubtless, just as much right to the flag as Mr. McMaster has. The fact that this neighbor has too much respect for so gloriously sacred an emblem to use it for catch-penny purposes will not, I am sure, drive trade from his store to Mr. McMaster's.



**SPRING 1900.**

Our stock is now complete in every line. Nearly all kinds of Dry Goods, Clothing, Men's Furnishings, etc., have advanced in price, but by reading the following pages of this Booklet, you will see that our prices for first-class goods are as low as the lowest. We are expecting a call from you.

**W. A. McMASTER,**

Wright Block, Madoc.

# “ONE DOZEN”

We have **twelve** travellers exhibiting our samples from the Atlantic to the Pacific, and they carry the largest assortment of **Fancy Dry Goods** shown in Canada. All departments fully replenished for the **assorting trade**.

## FALL 1900

They also have a full line of **Jackets, Capes and Underwear** for Autumn and Winter Trade.

## SPRING 1901

**Don't fail** to see our range of **Embroideries** and **Flouncings** for Spring, 1901. They are now being shown by our travellers, and only **early orders** can secure **early delivery**.

LETTER ORDERS SOLICITED.

~~~~~  
THE LACE WAREHOUSE OF CANADA.
~~~~~

**KYLE, CHEESBROUGH & CO.** 16 ST. HELEN STREET **MONTREAL.**



### THE PROCESS OF MERCERISATION.

THE original process of mercerisation invented by William Mercer, in 1850, was chiefly a mechanical one, and was applicable to short-stap'ed cottons only. Mercer discovered that a solution of strong caustic soda, with added friction, produced a remarkably lustrous effect upon cotton, but the defect was that the lustre vanished after washing, bleaching, or dyeing. However, a little over three years ago, Dr. Liebmann perfected his process, which is a chemical one, and is applicable to the finer longer-stapled cottons; in fact, the finer the staple the better the mercerisation and the silk-like effects produced. Under Dr. Liebmann's process the cotton, when in the chemical solution, is stretched at high tension—a tension of 2,000 lb. to 3,000 lb. to every pound of yarn. In a few minutes the transformation is complete. What was formerly a dull-looking grey yarn has had imparted to it a lustrous, silk-like appearance, which is even heightened by subsequent washing or dyeing. After its caustic bath the now mercerised yarn goes through another simple process, under which all traces of the soda are removed from the tissues, which are then ready for bleaching or dyeing. The high pressure referred to is for the purpose of avoiding shrinkage in the yarn, as well as to produce, under the action of the caustic, the lustrousness or mercerisation of the staple. In short, under the present system, once this lustre is secured it is absolutely permanent. In the mercerisation "bath" chloride of zinc is sometimes used, as this chemical enables deeper colors to be obtained when the yarn is required for subsequent dyeing; and, besides, these deep colors are then obtained with the use of a less quantity of dyes than would otherwise be the case. Indeed, a noteworthy fact in connection with the mercerising process, in addition to the consideration that, after treatment, the yarn is actually stronger than before, is that the staple displays a greater affinity for colors—and especially black and certain bright colors—than in the unmercerised state.

### THE B. & O. WRIGHT BUST FORM.

THE B. & C. Wright bust form, to which reference was made in the March issue of THE DRY GOODS REVIEW, is now being supplied to the trade by the makers, Brush & Co. The good points of this form are so pronounced that it is not surprising it is already being received with much favor.

The stylish low bust, which is this season being introduced, is generally obtained by padding, which is so frequently injurious to the natural bust, but with the B. & C. form the low bust effect may be obtained in graceful lines without the discomfort of padding.

Another strong feature of this form is that there are no heavy steels in the front or at the sides, which, in corsets, are so often condemned by physicians as being injurious to the wearers' health and comfort on account of the constant pressure at the pit of the stomach, causing, in many cases, indigestion and other stomach disorders, especially to delicate women. As there is no pressure with the B. & C. form on the stomach and lungs a woman can breathe as freely as when wearing nothing but a loose wrapper. The back, too, is free from steels, which so often flatten the back and heat the spine thereby preventing the wearer from standing in a natural position, which is one cause of women having a high abdomen as they so frequently rely upon the corset, and depend entirely on the stays to hold them up.

These advantages detract nothing from the symmetry of the form, for the latter presents an even appearance from

shoulder to waist form, with a beautifully curved waist line, and short over the hips. Owing to its pliability and firmness the waist of the wearer can be reduced without injury. Slender women often find that the corset simply braces them about the waist, while this form is particularly adapted to medium and slender women and gives a beautiful and natural-looking form, also a longer waist effect. With this form, slender women can wear to advantage tailor-made gowns.

By the use of featherbone in the cross-bones, which makes it impossible to cave in the bust, and prevents heat and pressure on the natural bust, and of suspender straps fastened by hooks and rings, a perfect fit is given by the form, which, at the same time, acts as a shoulder brace, giving the wearer an erect position without any sensation of pulling at the shoulders.

It is claimed by its makers, Brush & Co., that this form is much more durable than a corset, because of the different construction and the quality of the material used, and that it is lighter in weight and more pliable, yet stronger, because of the absence of heavy steels.

### FEATHERBONE AND THE PULLEY BELT.

In conversation with Mr. Reid, of the Canada Featherbone Co., who has purchased from Koch & Co., New York, the patent on the Pulley belts and collars which are having such a record run in the United States, he said that Featherbone had made this belt largely a possibility since, without some such pliable stiffening which offered no rough ends like steel or whalebone that would have a tendency to protrude through the belt, the Pulley belt would never be the success it is. While the Pulley belt is a tightening of the sash belt (one of the great features that commend it to the dressy lady), the very tightening of the sash or belt would "string" it in a way that would lessen its utility; but the combination of the two seems to be successful in producing a belt that every lady wants, giving support and enabling her to feel the pressure of the belt.

Mr. Reid stated that many merchants were under the impression that the Pulley belt is only a fad. But the many points that commend it to the well-dressed woman is bound to make it permanent. It is surprising to find the number of uses to which featherbone can be put. As an article for boning waists it has no equal and wherever stiffening is required in ladies' garments it must commend itself to all successful dress-makers. Its component parts being constructed from turkey quills it can never lose its qualities through change of climate or contact with the person. The Canada Featherbone Co. are sure that the many uses featherbone might be put to are only beginning to impress themselves on the minds of the average person.

W. H. Otto & Co., general merchants, Elmira, have found business in such a healthy condition that they have been obliged to secure more room, and have procured same in the adjoining premises to the south, connected by an archway. This new addition will be utilized for ready-made clothing and gents' furnishings generally. Mr. Otto speaks most confidently of the future of their rising town.

The premises of the George Caudwell store, Brantford, which has attained such a high reputation under the able management of Mr. M. Beckett, is being extended by a large new addition to meet the pressure for more room in the house-furnishing line. Mr. Beckett is a very busy man, and is sure to get for his establishment the best goods on the market. The premises will in future be lighted with the Luxfer prisms.

**The Penman Manufacturing Co.**  
Limited

Manufacturers of

**KNITTED  
GOODS**

of all descriptions

INCLUDING . . .

Ladies' and Gentlemen's Underwear in  
Cotton and Wool, Hosiery, etc. . . .

Head Offices:

**PARIS, ONT.**

Mills at

**Thorold,  
Conicook and  
Port Dover.**

SELLING AGENTS:

**D. Morrice, Sons & Co., Montreal and Toronto.**

**Special Drives, many of them NEW LINES received within the past 10 days, but all of which must be cleared before stock-taking, end of May.**

*New Fancy Dress Muslins, Alhambra Corded Zephyrs and Jacquard Swiss.*

*White, Light Blue and Dark Blue Piques, from 12c. to 35c*

*High-class Scotch Ginghams, White Dress Ducks.*

*Dress Linens, at 8c., 8½c., 9c., and 10c. per yard*

*Art Scrims, Furniture or Wall Chintz.*

*Single and Double Width Cretonne.*

*Black Dress Goods, from 16c. to \$3 00 per yard.*

*Black Silk Grenadine, from 75c to \$3 00 per yard.*

*NEW LINES in Black Fancy Dress goods, at 16c., 19½c., 37½c., 55c., 70c., 75c., 90c., \$1.00 and \$1.10 per yard.*

*Plain Black Lustres, from 15c. to 90c per yard.*

*Plain Cream Lustres and Fancy Cream Lustres, from 27½c to 70c.*

*The Very Latest Novelties—Dress Goods with Lace Insertion.*

*Shepherd Checks, Windsor Checks and West End Checks.*

*New Homespuns, checked and plain, Khaki, Light Grey and Oxford.*

*Silk Stripe and Check Muslin Blousings. These, and some Plain and Fancy Silks at 18½c up, are worthy of attention for Bargain Days.*

*We have the best value for price in Plain Black Silks that is shown in Canada.*

*A Very Special Drive in White, Cream and Butter Fancy Cotton Dress Lace, at a trade discount of 20 per cent. off regular prices.*

*Val Laces and Insertions, full range in White, Cream, Butter and Black.*

*Muslins of All Kinds, Ruffled Tuck, All-overs, Apron Lawns and Mulls, Persian Lawns and Organdies, Swiss and Scotch Spot Muslins.*

*Two special lines of Spot Muslins just received, at 10c. and 19c.*

*Cotton Hosiery, Ladies' and Misses' Summer Vests of all kinds.*

*Gloves, in Silk and Taffeta, full ranges of White, Creams and Colored, besides Staple Blacks.*

## **THE LATEST IN BELTS.**

Patent Leather Belts, with Pulley and Snap Fasteners. Beaded Belts, the lowest prices yet produced; these will be in stock the first week in May. Pulley Buckles, Pulley Rings and the **NEW COMBINATION SETS**, Slides and Rings, just out. Sash Ribbons for Pulley Belts, in Liberty Satin, different widths, all colors.

# **BROPHY, CAINS & CO.**

23 St. Helen Street

**Montreal.**



## The MacLean Publishing Co., Limited.

President, JOHN BAYNE MACLEAN, Montreal.

PUBLISHERS OF TRADE NEWSPAPERS THAT CIRCULATE IN THE PROVINCES OF BRITISH COLUMBIA, NORTH-WEST TERRITORIES, MANITOBA, ONTARIO, QUEBEC, NOVA SCOTIA, NEW BRUNSWICK, P.E. ISLAND AND NEWFOUNDLAND.

### OFFICES :

MONTREAL, (Telephone 1255) Board of Trade Building

TORONTO, (Telephone 2148) - 26 Front St. West

LONDON, ENG. (J. Meredith McKim) 109 Fleet St., E.C.

MANCHESTER, ENG. (H. S. Ashburner) 18 St. Ann St.

WINNIPEG (J. J. Roberts) - Western Canada Block.

Traveling Subscription Agents - - { T. Donaghy  
F. S. Millard.

Published the First of each Month.

Subscription, Canada, \$2.00; Great Britain, \$3.00.

Cable Address: "Adscript," London; "Adscript," Toronto.

### CANADIAN BUYERS IN GREAT BRITAIN.

Canadian buyers and subscribers may have their letters addressed to the London office of THE CANADIAN DRY GOODS REVIEW, 109 Fleet Street, E.C., London. Letters so directed will be kept or forwarded according to instructions

MONTREAL AND TORONTO, MAY, 1900.

**WHEN WRITING ADVERTISERS  
PLEASE MENTION THAT YOU SAW  
THEIR ADVERTISEMENT IN THIS PAPER**

### BUYING AND DELIVERIES.

TRAVELERS are now out on their respective routes with samples for Fall. The demand is strong for tweed skirtings just now, but for Spring there is only a limited number shown. On the other hand, for Fall there is quite a variety, both in plain effects with plaid backs, and others showing plain colors on both sides. Tweeds are unusually heavy as a material to be used for skirtings, and they will, of course, be unlined, with a view to counteracting this circumstance. They will also be cut so that they will not be of more than ordinary weight. The shades are, for the most part, in blues. Oxfords are prominent, as also brown mixtures with light colored backs to contrast.

Most of the buyers have been abroad for some time. This year they are earlier than usual. They were forced to go earlier because of the fact that orders were being placed in view of advancing prices. The trade seem at last to be waking up

to the state of affairs, and the result is that the wholesalers have had to hustle.

"Order early; forget to do everything else, but, for goodness sake, remember to order early, or you will not get anything at the price you are willing to pay," has been the cry for the past 12 months. Now the trade are ordering early, and the result does not appear to be quite satisfactory even yet. It is very seldom that the travelers have started out so soon with Fall goods as they have done this season.

The deliveries from the Canadian mills are improving; that is to say, for Spring, they are now at length getting out the stuff which was looked for two months ago. Some lines, however, are still scarce. The same cannot be said of Fall deliveries. The outlook for them is not at all promising. Most of the mills are filled up, and it is going to take them so long to fill their Spring orders completely that they will be late in starting at Fall work. The necessitated early buying on the part of the wholesale men has made this feature more speculative than usual. They cannot tell so soon what the exact or proportionate requirements of their customers are going to be, and in this way there are certain drawbacks to an otherwise favorable situation. Though they are pushed just now, when they would like to be doing something else, they will have a breathing spell later on when they are generally breaking their necks trying to ship orders which have crowded in together.

### A PLEA FOR CANADA.

WHY is it that Canada has not held a more prominent place in the minds of the people of England, and we might say of world, than she now holds?

The question is easily answered, and thinking people recognize Canada's weakness. It is disloyalty to herself. As far back as the writer can remember, all things Canadian have been looked upon with coldness by the people of Canada. One only has to enter into commercial life to find this exemplified to a degree. The manufactures of the Dominion have been coldly pushed aside, as holding a place of very little importance in the estimation of the Canadian people, and this without any knowledge as to their comparative merits. The question is asked when goods are offered for sale: "Are these Canadian?" and, if so, they are laid aside for further consideration and are bought only if they are cheaper than articles of the same standard manufactured in the United States and other countries.

When a people has so little confidence in its own, it is no wonder that outsiders take Canadians at their own valuation, and yet there is nothing that is made in Canada that is not equal in every way to the same article manufactured in other countries, and in many instances superior.

Less than a year ago this same want of loyalty was extended by the Canadian people and by the Canadian Government to her volunteers. There are few Canadians but are well aware that the volunteers were underestimated and given little credit for any efficiency unless by those intimately connected with a corps. Governments, both Conservative and

Liberal, have given to Canadian volunteers the most meagre encouragement, and, on days of parade, invidious comparisons have been made by onlookers in regard to their marching, accoutrements, etc., with English regulars which were most unfair, but, to-day, these volunteers whom many people of Canada believed would never see action in the Transvaal War, and if they did, would acquit themselves in a doubtful manner, are found to be made of the finest material for soldiers.

An extract taken from an English paper says: "Exhausted by a week's marching and fighting (many of them without food or drink since the previous afternoon), perhaps the most reckless bravery was shown by the Welsh, the Cornwalls and the Canadians." This year should be a turning point in the history of Canada and all things Canadian should take precedence in the hearts of her people. A nation can only be built up by loyalty to herself and this is what Canada has lacked heretofore,

#### ADDRESSING LETTERS.

WE have been requested so call the attention of the smaller merchants to the mistake so frequently made of addressing their business letters to representatives of firms, instead of direct to the firm.

This mistake does not seem to be made by the larger houses, and it suggests the idea that perhaps in the smaller accounts a more social standing between the representative and the dealer may exist. If a country merchant wants goods, it is most likely he wants them at once, when he writes for them, and with the idea of helping the representative, writes to him (and, in parenthesis, it is pleasant to note how many dealers hold in high esteem representatives of firms), but the letter lies waiting his return, as he is nearly always on the road.

So the goods don't come; a good customer is probably disappointed, a sale and profit lost, and probably an order gone to the rival house.

We would certainly advise always addressing the firm on the envelope anyway. The letter may be headed for the representative if he is to be shown that he gets credit for the sale.

#### TAXATION OF STOCKS.

The Ontario Government are appointing a commission to inquire into methods of taxation. This is, on the whole, a practical way of dealing with a very difficult question, and, although we are not much in favor of Royal Commissions as a general thing, this one is probably justified.

The question is one of importance to merchants. They are feeling more and more every year, especially in towns and cities, that the assessment is not fair to them. It is now recognized that to assess the value of the stock is not a good basis for taxation, and that a tax passed on rental values would be a much better way to raise money for municipal purposes.

We hope the Government will appoint the right men to the commission. They should be men who know what is being done in other countries and be impartial enough and capable

enough to apply this knowledge to our local conditions. This will place us in an intelligent position as regards taxation, a position we are not in now.

Unless we evolve a really sound and practicable policy, which can be safely applied in Ontario, and probably copied by other Provinces, no good will come out of the commission.

#### FASHION'S LATEST DIOTATES.

Accounts from Paris show that the Exposition is going to be a great occasion for the display of costume and fashion.

Some of the fashions at present, while especially suited to the Spring season, also give indications of what we are to have during the coming season. For instance, tailor-made costumes are the great feature this year, and when the day is a little cold ladies are not to wear a heavy jacket or a fur coat if they want to be fashionable. Grey serge is a very fashionable fabric, as well as others in plain subdued colors.

The appearance of fruit on hats advances in favor as the season goes on. All sorts of small fruits, such as cherries, peaches, green almonds, etc., are made up in velvets to resemble the real fruit. Nearly all the milliners cover the flowers with a trailing of maiden hair or tiny ferns, and this effect is particularly popular over pinks and carnations. Paris ladies are also wearing muffs made up in flowers, which they wear when out driving. Violets, wall flowers, roses, etc., are employed for this purpose, and gloves are not worn with the muff.

In jewelry this year, pearls are having a great run. In ornaments for the hair, a number of novelties are shown, and the fashion of wearing them has not disappeared in the least. The designs include flower clusters and foliage, small serpents, dragon flies, and other oddities.

#### THE AUSTRALIAN TRADE.

A LONG report is sent to his Government by the United States Consul at Sydney on the value of the Australian trade. We have begun to push trade in that quarter ourselves. We doubt very much if our commercial classes as a whole realize what a valuable connection it may become.

The shrewd Yankee consul in question goes over the whole ground, and he appeals especially to cotton manufacturers, reminding them that the million and a quarter of inhabitants of New South Wales import every year \$8,000,000 worth of drapery, and that the whole Australian population import as much cottons as the United States exports. This is satisfactory testimony for our Canadian manufacturers, and should encourage the movement in this country for closer trade relations with Australia.

One or two points mentioned by the consul may be stated here. He says that bad debts in Australia amount to a lower percentage than in other countries, and that there need be no losses where business is done on business principles.

One difficulty connected with pushing Yankee goods is, that the people out there are English in their ways and preferences. The samples of prints submitted by other than American

manufacturers give the Australian buyer great latitude in ordering, as the samples are made before the goods are run off. Consequently, the Australian draper can buy as many of one color or of any two colors or three that he thinks fit. This, according to the consul, is not the American practice, and loses orders for the American goods. The English manufacturer will also vary the width of goods to suit Australian buyers.

The system of discount comes in for a complaint by the consul. He says that one Yankee exporter offered to sell certain goods "with 30, 10 and 10, and 2½ and 4 per cent. discount." "This," he says, "seems to many practical men striving to increase American trade abroad a useless and confusing custom which ought to be abandoned for a plain statement of prices and terms."

We, in this country, may well take the following remarks of the consul to heart: "Our people have been overlooking the importance of the Australian market for this commodity. It should be remembered that the 4,500,000 Australians are among the wealthiest people on the globe; that Winter, as we know it, never puts in an appearance, it being almost eternal sunshine here. Cottons are worn all the year around by a majority of the people; lawns, muslins, and such light fabrics are more extensively and universally used than by any other people of the European races; and in no market must taste and fashion be more studied."

#### CANADIAN INSOLVENCY LEGISLATION.

A recent number of *The London Drapers' Record* discusses the Canadian insolvency question, once more showing the keen interest which the English trade take in this subject.

One would imagine that, as times are good and British losses in this market exceedingly low, the subject would drop out of notice. But this is not the case, as the English commercial interests cannot understand how we let time slip away without rectifying this crying abuse in the eyes of outside traders. Our London contemporary has a practical article upon a prize essay, written for the Bankers' Association, by Mr. T. G. McMaster. Apart from the merits of Mr. McMaster's plan, it should be remembered that the banks are supposed to be one of the principal obstacles to the passage of an insolvency law, because, when the question comes to be discussed, the clauses they want are always found to be incompatible with the interests of the general commercial community.

How far this may account for the present deadlock in insolvency legislation we do not know. But the fact remains that there appears to be little chance of the bill introduced by Mr. W. F. Maclean passing the House of Commons this season. A number of commercial bodies have spoken with no uncertain sound. The merchants, as a rule, while they differ on details, are willing that a law of some kind shall pass. But the politicians, who are able to decide what measures shall get through Parliament, exhibit no interest in the subject, and we doubt the prospects of any legislation until another forcible demonstration is made to impress both political parties.

#### A CUSTOMS OASE.

THERE have been some brief references in the press to action by the Customs Department with reference to a consignment of millinery to Messrs. Caverhill & Kissock, of Montreal, wholesale importers of millinery.

The facts appear to be that an invoice of goods was presented to the Customs house in Montreal in January covering a lot of goods then coming in, and that, owing to a mistake of the firm's clerk, the total amount on which duty should be paid was understated. The error was not discovered in the Montreal Customs house, nor were the firm themselves aware of it, but when the papers were forwarded in due course to the Department at Ottawa, and reached them, the error was discovered. The firm at once showed their books and deposited a sum of money to cover all possible shortages of duty, and the authorities at Ottawa have now the case under consideration. It is understood that there is no charge of fraud in the matter, and that on payment of whatever duty was short on the original invoice the matter will terminate. There has been a great deal of reticence about the case on the part of the Customs authorities, and as the firm have frankly and clearly stated the facts this has tended to relieve the transaction of any suspicion.

Once again we repeat the view we have taken before, that the Customs Department ought not to make seizures and settlements in private, but, in fairness to the firms involved and the public, the whole matter should be ventilated in open court. Here is a case where the importer would benefit by publicity, and the public have a right to know at all times what is being done in these matters.

#### EXTRAVAGANT EXPENDITURE.

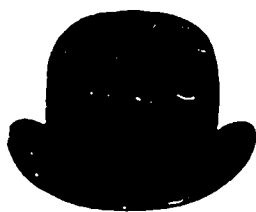
A trade contemporary directs attention to a point of some importance. It warns merchants who are enjoying a period of prosperity from indulging in extravagant living. It points out that when creditors come to examine an unsatisfactory estate that they do not fail to notice in what respect the insolvent's personal expenditure has contributed to the result.

A note of warning of this kind comes with peculiar appropriateness just now. Finding themselves doing much better, it is a temptation to the average merchants to increase their scale of living and enlarge the comforts of their families. This is right enough if the business is not starved in order to carry it out.

Now, there can be no doubt that the merchant, either in a small or large way of business, who indulges in extravagance is bound to go to the wall. If the present season of good trade should be followed by a slight reaction, which is not at all improbable, these merchants would be the first to feel the change, and perhaps to be forced into deep water.

Besides that, a man whose honor stands high is as careful of his creditors' interests as he is of his own and will avoid anything which is likely to bring him down and lose their money. There are always causes which a man cannot control and which sometimes force him into insolvency. But extravagance is a cause which he can control and we doubt very much if in the annual statistics of insolvency the item extravagance figures as largely as it ought to do.

# Hat, Gap and



# Fur Trade.

## The Hat Trade.

The retail hat season has only just opened because the absence of warm weather interfered a good deal with the usual Spring sales. It is, therefore, somewhat difficult to know how Spring trade will turn out, as stocks are not yet much broken. But dealers are fairly well satisfied with the outlook and the hat trade will be pretty certain to get its share of what is going.

The sales of black felt hats are large, but not so many colored stiff hats are being sold. There is no particular reason why this should be so, because colored hats in fedoras still sell quite freely, and, as the warm and dusty weather comes nearer, a light colored stiff hat is exactly suited to wearing on dusty days. If dealers will push these they should have no difficulty in selling all they have ordered.

The Fall samples of English hats are expected in by the wholesale importers in the next few days, but they will not be shown until next month. The travelers of wholesale houses are now entirely occupied with fur samples. A few sorting orders for hats are still coming in, but in the main the orders booked are for Fall furs and in this line the business done is quite satisfactory.

## The Fur Market.

The orders already taken in Canada for furs for Autumn and Winter delivery indicate, what is generally acknowledged, that this is going to be a season for small furs on the American continent. This is the indication so far, although doubtless the large stuff will be called into requisition later on. Grebe, in combinations, will do well in Europe this season, so that it may be expected to continue here. As to sealskins, there has been a great business done notwithstanding the high prices. One house has sold more sealskins already this season than ever before during the whole season. These sales were made at a reasonable advance on the price of 1898, and not at quotations of to-day which have been sent sky high by a number of influences, including the foolish legislation of the United States Government. THE DRY GOODS REVIEW, in conversing with Mr. Jas. D. Allan with reference to the fur market, was informed by that gentleman that the results of the March sales in London were more favorable to shippers than before, and advances even over the prices of January were recorded. He stated that while prices were high in some cases, for perfectly good reasons (such as the mortality among the animals, which had affected Persian lamb), yet there was a feeling that the talk of higher prices had gone far enough. Figures had been already reached which, if they were demanded by jobbers in this market for instance, would be apt to frighten customers away. Mr. Allan stated that he was not a believer in extreme high values, because there always came a point where the consumer found the price prohibitive. The principal causes for the present unusual prices were, as far as one could see, the high bidding of French buyers who were ready to think that the Paris Exposition would necessarily mean large pur-

chases by visitors at extravagant figures. Then, there was the extreme buoyancy of trade throughout the world in all lines, and this was affecting furs. Then, the disposition to wear dark colored goods was also affecting the market. As far as Persian lambs were concerned, Mr. Allan reports that his firm's far Eastern brokers have recently reported their inability to place orders for lambs at less than a 25 per cent. advance.

## Skunk Skins in the Mail.

The postal authorities at Washington have come to the conclusion that the skins of polecats are offensive, and do not hesitate to say so openly. Skins which recently came to the Chicago office through the mails led to the institution of the inquiry, with the result that the fur of the malodorous little animals has been declared unmailable. The ruling of the Postmaster-General is as follows: "Complaints having been made to this Department of the shipment through the mails of skunk pelts, which gave out and transmitted to the mail, which was in the sack with them, a very offensive odor, making it impossible for the clerks in the office of destination to distribute it until it was exposed to the air for some time, attention is called to that section of the postal regulations prohibiting the mailing of offensive articles."

Superintendent Jampolls, who happened upon the skunk skin from Ligonier, Ind., in the inquiry division, says it was the third "unmailable article" of the kind received during the past month.—New York Cloaks and Furs.

## The United States Fur Trade.

Taken altogether, the past month, says New York Cloaks and Furs, while lively from the standpoint of the gossip, was rather dull as far as the manufacturer of furs was concerned. The figures, more or less correct, of the various advances scored at the London sales, have been hashed and rebashed by the alarmist, who sees ruin staring in the face of the fur trade. In the meantime, jobbers of furs placed orders for regular quantities, and a fair number of those firms making a specialty of catering to that trade were kept occupied. Other concerns completed their advance lines and sent their men on the road.

True enough, prices are ruling higher for furs than any time during the past two or three years. However, there are but two or three furs of which the price in the finished article is at all startlingly advanced. It will be difficult to find a single article of luxury, and but a single article of necessity, that has not taken part in the movement toward higher prices. The great fallacy that cheap materials make opportunity for the manufacturer has seemingly never applied to the fur trade.

Buyers of furs who have been in New York, coming from all sections of the country, have bought collarettes, which they find are selling almost as well as the fancy neckwear. The demand is for the better grades of furs. In these, a radical departure has been made from the elaborate linings used so

OUR TRAVELLERS are now on the road with a full line of Fall Samples. Be sure and see them before placing orders, as they are THE BEST VALUE offered to the trade this season.

**EDGAR,**  
**HATS**  
 and  
**FURS.**

**CORISTINE & CO.**  
 517-519  
 St. Paul St., **MONTREAL.**  
 Successors to GREENE & SONS COMPANY.

## IN FURS

We are experiencing a very heavy demand for Fanny Capelines in combination fur.

Astrachan Jackets in 22-inch and 25-inch lengths are having an enormous sale, and are certain to prove ready sellers.

Early orders mean first choice and prompt delivery. The thoughtful merchant will recognize this and anticipate his requirements in good time.

## IN HATS

Our stock is still complete in all the most desirable lines. We are experiencing a brisk demand for Tan and Terra Stiff Hats, which we have in the newest shapes. Full stock of Straws. Letter orders executed promptly.

## James Coristine & Co., Limited

469 to 477 St. Paul St., MONTREAL.



Storey's Manufactures are  
 Standard for Excellence of  
 Material, Fit, Style, Work-  
 manship and Durability.

**GLOVES.**  
**TRAVELLING BAGS.**  
**LEATHER BELTS.**

For Spring and Summer Trade.

**W. H. STOREY & SON**

(The Glovers of Canada)

ACTON, ONT.



**HATS AND CAPS—Continued.**

largely in the past. Heavy brown and black silk or plain satins are wanted, while, for medium-class goods, as well as for the cheap goods, linings can hardly be gorgeous enough. Short jackets appear to have the call, and the foreign models seen so far are of the shortest kind. The enormous flaring collars seen on boleros and Eton jackets, with tight-fitting sleeves ending in wide turn-down, cuff like extensions, characterize very nearly all the garments brought from abroad. In capes, other than short models, nothing of any account has as yet been brought over. A few of the short garments differ little from former ones. Flounce effects, tails, and combination of two or three furs, cover them all. Tab effects in neckwear of long haired furs are longer than ever, some of them reaching almost to the ground. Silver-tipped, brown-eyed fox and lynx, taped blue wolf, silver-tipped sables, and their imitation, and sea otter imitation with inserted fur points, are about all that have been seen so far.

**Notes of English Trade.**

The war has had a remarkable effect upon the hatting trade of Stockport, says an English correspondent. Business has never been so brisk as at the present time, and overtime is being worked in most of the principal hat works of the town. So numerous and of such extent have been the orders to the well-known firm of Christy & Co., of Stockport and London, that the workpeople, with an extra staff, have been employed day and night upon the work of turning out khaki hats, many thousands of which have already been made for the City of London Imperial Volunteers, the yeomanry and others. This particular style of hat is largely worn at the Cape, and large numbers are still being sent out.

As indicating the effect of the war on the trade, immediately following upon the relief of Kimberley, and now the relief of Ladysmith, a great order for hats was wired from Cape Colony to Messrs. Christy & Co., at Stockport, and upon this the workpeople are at present engaged. As the war progresses and our successes become more frequent the trade is expected to still further increase, and even now enterprising firms at the Cape are preparing for the rush of trade which will ensue at the close of the war.

The khaki colored hats of the colonial shape, with side turned up and broad band sell well. There is likely to be a big demand for them among draymen, drivers, and country folk generally, also for seaside and garden wear, but there are doubts about their becoming popular headgear. On inquiring among the wholesale, considerable surprise was felt at the demand which has sprung up for this class of hat. Messrs. T. & W. Walker, of Denton, the makers of the "Baden-Powell" hat find a large demand, and have had to get large stocks in to meet it. The "Baden-Powell" is somewhat of a similar type to that seen in the photos of that most popular defender of Mafeking, but with the side smartly turned up and retained with a clasp similar to those seen on gloves. A smart pugaree band of mercerized stuff is round the hat.

In spite of the attacks of Lord Ronald Gower and the dress reformers, the top hat continues to flourish, and bids fair to reign for as long as the wit of man can foretell. The glossy silk is still popular; in fact, it is more than holding its own, and I hear that manufacturers are receiving larger orders than ever. The trade is, indeed, making headway. The correct styles for the season vary but little from those of last year. The skape favored in Pall Mall has rather a more pronounced

bell-crown than that worn in the "House." The city style is 6-in. full deep; 1 3/4-in. full by 1 1/2 in. full; brim, roll, curve, slight bell. The west-end hat measures 6 in. in depth, and has a medium bell; in every other particular it measures the same as the city shape.

**The Fur Sales.**

The London Canadian Gazette says: "We last week reported the result of the important sales up to the time of going to press, and we may give the further advances in price: Lynx, 173 per cent.; wolf, 131 per cent.; skunk, 34 per cent.; beaver, 31 per cent.; brown bear, 25 per cent.; musk ox, 53 per cent.; hair seal, 61 per cent.; badger, 215 per cent.

"The Hudson's Bay Company's sales were followed by those of Messrs. Lampson & Co., and the prices continued to rule very high. A raw Siberian silver foxskin was sold to Mr. P. M. Grunwaldt, of Paris, at a record price of £580. The measurements of the skin are: Length, from the nose to the tip of the brush, 48 inches; and breadth, 8 inches. The fur is two inches long."

**Pugaree Hat Bands.**

Our friends across the border fly off the handle each year about this time on some article in men's wearing apparel. This Spring will apparently prove no exception to the general rule. The craze is on for men's pugaree hat bands. These are being shown in checks and stripes, but principally stripes, folded in three narrow folds, and these are now considered to be the correct thing for both men's and women's wear. When made in bold stripe patterns, in the popular shades of purple, blue and navy, relieved with white, or white grounds with stripes of dark, they certainly look very well, and as they have the merit of being a new idea, there is no doubt they are in for a big sale for the coming Summer trade.

**WHERE KHAKI IS USED.**

The rage for khaki, which has rapidly spread in England, promises to travel to other shores. According to the manager of the Manchester Khaki Manufacturing Company, the demand for it is growing rapidly in Italy and Belgium. The Italian troops have already worn it in Africa and the Americans in Cuba, whilst there is a slight demand for khaki in France. The Dutch, however, will not have it all, preferring their blue serge. Khaki has not been introduced into any of the Paris fashions yet, but it is sure to arrive, for the demand in England alone is sufficiently great to force its introduction. The French say they can manufacture khaki, but they have not a fast dye. There is a likelihood of khaki being adopted by Continental military nations. The Turks already have taken a liking to it, and are giving fair orders for it. In Asia, it is fast growing in popularity. India, of course, used it first, but now the Chinese and Japanese have taken it up to a considerable extent. The King of Siam is expected to clothe his police force in it before long. At the present time the people in the Philippine Islands and the Straits Settlements use it.

D. R. Brown, of Bateman & Co., general merchants, Mount Forest, has taken a position in the dry goods specialty branch of The Gault Bros. Co., Winnipeg.

A. M. Payne, Canadian representative for Faudel, Phillips & Sons, arrived at Halifax, per Allan SS. Corean, on April 16, after a two months' stay at the headquarters of the firm in London. A permanent office and sample-room will probably be established in the near future in Toronto.

# SPRING STYLES

INTRODUCED BY  
**BUCKLEY & SONS,**  
LONDON.



STYLISH  
DRESSERS.

**WALDRON, DROUIN & CO.,**

MONTREAL.

SOLE AGENTS FOR CANADA.

## NEW GOODS IN WHOLESALE TRADE.

JOHN MACDONALD & CO.

THE woollen department of John Macdonald & Co. report several clearing lines this month. There are some 6.4 tweed suitings, some fancy worsted trouserings, some 40-inch fancy and several special lines in 32-inch and 54-inch mercerized italians, black and colored. Two clearing lines of 27-inch in Canadian tweed suitings are being offered at low prices, while several lines of black and blue worsteds and serges are being shown at the old prices. The range of samples for Fall is now complete, and is in the hands of most of the travelers. So far, most of the orders have been fully up to last season. In men's wear, the range comprises the newest fabrics in Scotch tweeds and Canadian tweed suitings, in worsteds and serges, overcoatings, in beavers, meltons, naps and chevriots. They have a new feature this season in a range of "Belwarp" fancy and worsted trouserings, very handsome styles for high-class trade. The range of costume cloths for ladies embraces a large variety of homespun effects, checks and plain cloths. There is also a large range of mantle beavers, curls, naps and frieze effects.

The Fall line of carpets which John Macdonald & Co. will show consists of a few new novelties and the best-selling patterns for Spring. Trade in linoleums this season is exceedingly good. There is also a good business in China matings, in which orders are all filled, and there is a nice stock for the trade in medium and high-priced goods.

The buyer for the men's furnishings department, Mr. W. A. Denton, has just returned from Europe, where he picked up the latest novelties. These include khaki colored silk handkerchiefs with small flags worked in silk in the corner. Newest effects will be shown in the flag and shamrock designs in neckwear. Chatelaine purses are going to have a big run. They are hooked into the belt or bodice, and are now being worn extensively in New York. Beauty pins and blouse sets of pearl are still selling very well, and braids are used for trimming of skirts, etc. The department are showing a full assortment in Summer underwear, balbriggans, light natural wool, mercerized cotton, etc., and in men's half-hose, black cotton, fancy cotton, and black cotton with natural wool feet are being shown to retail at 25c. A job line of men's silk cashmere socks to retail at 25c. at a good profit is shown, while a special line of men's rubber coats, tweed effects, should be noted.

Lace-bordered handkerchiefs are going to sell very fast this season and some very nice new goods are coming to retail as low as 15c. up to 75c. Buttons are not very much used, except plain gilt.

Hot-weather muslins are shown by the dress goods department, in checks, spots and organdies, and the range of Summer silks for blouses and dresses is very large. These include spots and figures in the latest colorings, Liberty foulards, blue and white and black and white, etc. There is a special line of black peau de soie, to retail at \$1. In cotton hosiery, ladies' and children's cotton and Lisle thread hose include fancy embroidered fronts, navy blue cotton with white spots and Lisle thread with embroidered ankles. A new shipment of 24-inch black satin is just in and a complete range of ladies'

cotton vests. Ladies' gloves are shown in fabric gloves and silk gloves, black, white, and cream.

The staple department announce that they are showing several lines of tablings at the old price, and that a stock of English prints are also being sold at the old figures. Early in June a shipment of Crum's prints in the new designs is expected. The standard numbers in their crash towellings are being sold at the old prices, although there will be an advance on some lines. Some pretty new samples of Magog prints, including printed flannelettes, Salisburys, costumes and suitings of various kinds all suited to the Canadian trade.

### NOVELTY SHIRT WAISTS.

Messrs. Boulter & Stewart have just received a further lot of novelty cloths. These are being made in the new sailor collar styles, and also one-piece backs and fronts, with tucked and insertion trimming. These will be ready for immediate shipment, as stock is being rushed through for May 24 trade. Prices range from \$12 to \$27. Messrs. Boulter & Stewart state that orders will receive best attention.

### WHITE PIQUE SKIRTS.

The Summer season, as usual, brings the demand for white skirts, and, from style indications, the pique and crash skirtings will have a large run. Although prices in these goods have considerably advanced, Messrs. Boulter & Stewart are quoting at last season's figures, having secured considerable stock in advance. They are showing about 75 designs, made in all the new pleats at side and back.

### ENGLAND AND GERMANY.

The preferential tariff on English manufactured goods may be hard on some German textile goods, but, as Germany claims to manufacture about 25 per cent. cheaper than England, if the German manufacturer curtails his profits a little, German goods can well compete with England for the Canadian trade. M. Markus, 30 Hospital street, Montreal, expects to sell more German goods than before, as this firm give German textile goods their special attention, and show the latest novelties in dry goods, etc.

### AN ENGLISH VIEW OF INSOLVENCY.

For the sake of the London houses doing business with Canada, I sincerely hope that the new Bankruptcy Bill introduced into the Canadian House of Commons will pass. Our trade with Canada is large and increasing, but much hampered by the protective nature of the various insolvency laws in force in the different Provinces of the Dominion. By these, in cases of bankruptcy, every Canadian creditor has a preferential claim to the full amount of 20s. in the £ before an English or other creditor can touch a penny. This is manifestly grossly unfair to the English trader, who, consequently, does not care to risk his goods by exporting them to a country where such a system prevails. — London, Eng., Outfitter.

Arthur F. Hatch has been promoted to the management of the branch warehouse of the Gault Bros. Company, Limited, Montreal, which they have established at 30 Wellington street west, Toronto.

### BUSINESSES FOR SALE.

TWO GENERAL STORE BUSINESSES IN ONTARIO FOR sale. Stocks about \$4,000 and \$6,000 each. Apply to R. G. Hector, The W. R. Brock Co., Limited, Toronto. (5)

# KIRK'S PATENT HAT AND CAP RACK

IS GIVING GREAT SATISFACTION.

Out of the many testimonials we have received, we submit this one for publication. Mr. McDowell had his rack about three months when he wrote the following testimonial:

WESTPORT, April 9, 1900.

E. J. KIRK, ESQ., Bracebridge, Ont.

Dear Sir,—I would not be without your Hat Rack. I have it hung over my counter and use it for Hats, Collars, Ties, Gloves, etc., and I think it has paid for itself, as I have sold goods off it simply because they were in front of my customers' eyes while they were buying other articles, and what they would not likely have bought if they had not been on display.

Yours truly,

JOHN S. McDOWELL, Westport, Ont.

## E. J. KIRK,

MANUFACTURER...

BRACEBRIDGE, ONT.

# THE EMPIRE CARPET CO.

FALL 1900.

## New Samples..

## Now Ready

Magnificent range of

New Designs and Colorings  
at Unequalled Values.

WAIT FOR OUR TRAVELLERS.

THE...

# EMPIRE CARPET CO.

ST. CATHARINES, ONT.



## New Life for Old Goods

OUR CORRECT METHODS OF DYEING  
DRESS GOODS AND OTHER FABRICS.

It requires a high degree of skill, scrupulous care, best appliances and methods, and long experience to do correct trade dyeing.

We know we have all these qualifications, as the record of our business among the trade for a score of years has proven, coupled with the many letters received from merchants in all parts of Canada telling of the satisfaction secured when their stocks are sent here.

Every merchant has on his shelves goods that have become unsalable, because shelf-worn, faded or off-color. We can give these back to you carrying the appearance of new goods that might come from the manufacturer.

In a special sense we have been successful in the dyeing, cleaning and curling of feathers. We can add substantially to the profits of your millinery department, if you will go over your stocks and send to these works a parcel of feathers and plumes that you have likely discarded as unsalable.

### R. PARKER & CO., DYERS AND FINISHERS Toronto.

Head Office and Works, 787-791 Yonge St.

Phones, 3637, 3640, 2143, 1004, 5098.

# CARPETS, CURTAINS AND WALL PAPERS.

## CONDITIONS IN THE UNITED STATES.

**S**PEAKING of conditions in the United States, The New York Carpet Trade Review says. "The Fall wholesale season will open later than usual. W. & J. Sloane will show their new lines about June 1, instead of May 1, as heretofore, and our advices indicate that manufacturers, generally speaking, will not be ready for Fall business until May 15, or some time between then and June 1.

"Prices will be higher. Brussels and wiltons will be advanced materially, and it is practically certain that the Fall lines of extra supers will be  $2\frac{1}{2}$  cents a yard higher. The rise in the cost of cotton has made it necessary for every manufacturer of cotton carpets to raise the prices of his goods. Further advances have been made in prices of linoleum, floor and table cloth.

"Retail trade has been dull in most of the large cities during the last fortnight, but in the small towns and country districts, especially in the West, business has been quite active, the cut order trade being particularly noticeable in this respect. Reports from city retailers indicate that the business of January and February was much ahead of that of the same months last year. March and April were not so satisfactory, the reasons being unsettled weather and a late Easter. There is little doubt that retail business will open strongly after Easter if the weather is at all favorable, and there will then be more than two months to cut up goods and round up the season satisfactorily."

## A PRETTY BIG ORDER FOR CANADA.

Mr. Haas, of Messrs. Geo. H. Hees, Son & Co., who has been in Europe for the past two months, writes home that he has purchased over 80,000 pairs of lace curtains for their Fall trade. By purchasing such enormous quantities, this firm secure control of the most desirable patterns for the Canadian market. Many of our Canadian merchants, who have heretofore imported lace curtains direct, find it to their advantage to buy these goods of Messrs. Geo. H. Hees, Son & Co., who carry in stock immense quantities of them, so, when they find a run on a particularly good pattern, they are able to at once have their orders repeated from this big stock right here at home. Travelers will soon be on the road with these goods, and it is advisable to see their attractive offerings.

## CANADIAN CARPETS.

Probably in no other branch of textile manufacture has there been such rapid progress made in Canada during the past four years as in that of carpet-weaving. The ingrain manufacturers have all more than doubled their output, and now we hear of very extensive additions being made in the brussels line. The Dominion Brussels Carpet Co., of Sherbrooke, Quebec, have recently completed arrangements with a syndicate of English capitalists whereby they will be enabled largely to augment their plant and extend their productions to include other weaves. The present brussels plant will be extended to cover the production of all grades of brussels, and

wiltons, in body goods, as well as in mats, and rugs of room sizes will be added to their line.

An entirely new departure will be the instalment of a complete tapestry plant, the buildings for which are now about completed, and within a few months a full range of Canadian made tapestry

carpets will be put on the market by this company. An ingrain plant will also be added within a year. It appears to be only a question of a few years until all the carpets required in Canada can be manufactured on the spot.

## NEW WINDOW SHADES FOR STORES.

Nothing improves the appearance of a dwelling or shop so much as new window shades. How quickly you notice a shop or any other building that is freshened up by these necessary fittings; how quickly your eye is attracted to them! A few dollars invested in a set of shades for your home, will do more to improve its appearance than ten times the investment in any other way. Spring is the season when new shades are adopted, and as Messrs. Geo. H. Hees, Son & Co. are the acknowledged leaders in this line, we would advise the trade who are not already handling their goods, to send for their catalogues, etc. Shopkeepers, especially at this season, should improve their premises with new blinds, and this firm furnish them in plain, fancy or lettered, ready to hang. See their advertisement on another page.

## INGRAIN CARPETS.

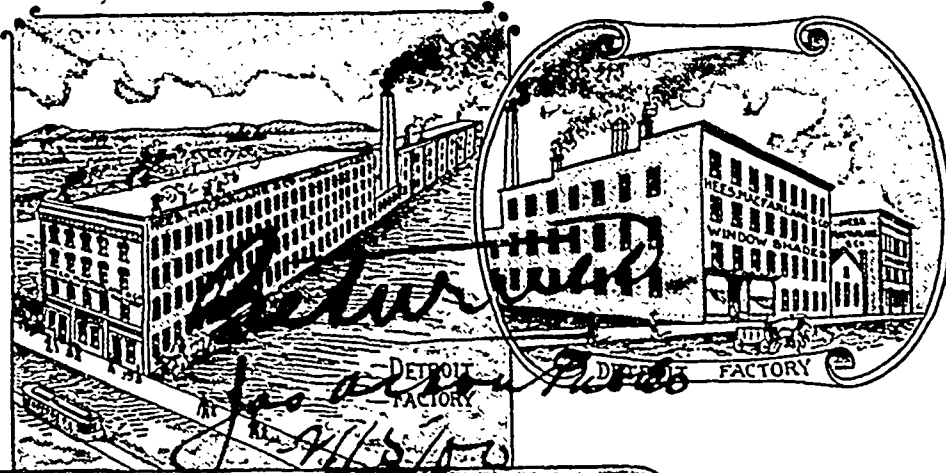
Owing to the great improvements in the production of wool and union carpets which have been made by Canadian mills during the past few years, the demand for this popular line of floor covering has greatly increased, and the mills have, as a consequence, been obliged to increase their capacity to meet this demand.

The Empire Carpet Co., of St. Catharines, have more than doubled their capacity in the last year, and, as the prospects point to further activity, they are adding more looms and other machinery to be ready to meet the requirements of the trade during the present year. This company have always endeavored to keep pace with the improvements being made by the leading manufacturers of the United States and England, and, as a consequence, their plant is now composed of the very latest appliances for the proper production of their popular brand of wool and union carpets and art squares. The past year has been the most successful in their history, and "there will be no turning back" in their efforts during the present year to make the "Empire" one of the most popular and profitable for the retail trade to handle. Their motto of "Standard Goods at Correct Values" will be strictly maintained throughout all grades. Their selection of designs and coloring effects for the spring and Fall seasons will be the largest they have ever brought out, and will, in all respects, compare favorably with anything produced in this country. They are now in a position to give prompt delivery on Spring repeats, and the trade will have the advantage of making selections from the advanced designs and color blendings of the Fall lines.

That ingrain carpets are every day becoming more popular with the consumer is evidenced by the announcements of the larger departmental stores of the principal cities, which are now not only carrying liberal stocks of the various grades, but are recommending them to the user as the most desirable floor covering in popular-priced goods. The Empire's repre-

# GEO. H. HEES, SON & CO., - TORONTO

HAVE THE PICK OF THE MARKET.

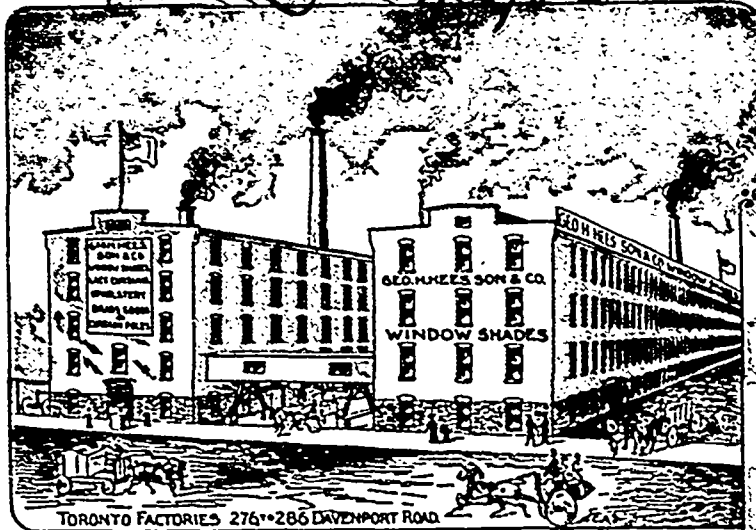


## Important Notice:

The plant of "The Montreal Weaving Co." has been removed to Valleyfield and added to our new upholstery plant at that place. Mr. Henry Durverger, the former manager of the removed plant, associated with Mr. Ferrier Torrence are our Selling Agents, with Offices and Warehouse No. 43 St. Sacramento St., Montreal.

Our new looms are now producing many new and attractive patterns. The trade should not miss seeing these new Canadian-made goods.

We manufacture everything in the line of Window Shades, and sell them at a price that affords the Retailer a Large Profit.



OUR FACTORIES { TORONTO, ONT.  
VALLEYFIELD, P.Q.  
DETROIT, U.S.A.

**KINDLY** allow our travellers when calling on you to exhibit our New Samples of

- LACE CURTAINS and NETS,
- FURNITURE COVERINGS,
- TAPESTRY CURTAINS and
- “ TABLE COVERS,
- CHENILLE CURTAINS and
- “ TABLE COVERS,
- UPHOLSTERY and DECORATIVE FABRICS,
- SASH CURTAINS and
- UPHOLSTERY SUPPLIES,
- LINEN VELOUR CURTAINS and
- PIECE GOODS.

Many of the above goods are from our own looms.

YOU ARE CORDIALLY INVITED TO VISIT OUR SAMPLE ROOMS.

**GEO. H. HEES, SON & CO.,**

## WINDOW SHADES.

- SHADE CLOTH, 37 in. to 120 in., in 50 and 60-yard pieces.
- MOUNTED SHADES, Plain, Decorated, Fringed, Laced and Lace and Insertion.
- WOOD and BRASS CURTAIN POLES and TRIMMINGS.
- GRILL WORK, SWINGING POLES, and everything pertaining to Window Drapings.

See our new Illustrated Catalogue.

SPECIAL ATTENTION GIVEN TO MAIL ORDERS AND INQUIRIES FOR ESTIMATES, ETC.

**71 Bay Street, TORONTO.**

CARPETS AND CURTAINS—Continued.

representatives will be out with the new lines early, and the trade may rely on seeing the best values that can be produced in the various grades of wools and unions in their range. Each grade has its own brand, and is made in full standard qualities. Samples can be obtained direct from the factory if you can't wait for the travelers.

INCREASED PRICES FOR CANADIAN OILOLOTHS.

Since our last issue, a new price list has been sent out for Canadian floor oils showing increases in a number of lines. For the information of the trade we give the entire list, covering floor, stair, carriage, table, etc., oilcloths, and comparing the new schedule of prices with those announced December 1, 1899. It will be seen that the five months that have elapsed from that date have witnessed considerable advances in price:

| FLOOR OILOLOTH.                                                   |  | New List. | Old List. |
|-------------------------------------------------------------------|--|-----------|-----------|
|                                                                   |  | list.     | list.     |
| No. 1 quality, in widths 4/4, 5/4, 6/4, 8/4, 10/4 per. sq. yd.... |  | 33        | 32        |
| No. 2 " " in " 4/4, 5/4, 6/4, 8/4, 10/4 " " ....                  |  | 25        | 24        |
| No. 3 " " in " 4/4, 5/4, 6/4 and 8/4 " " ....                     |  | 20        | 19        |
| C " " in " 16/4 (4 yards) only " " ....                           |  | 48        | 48        |

Mats or rugs, No. 2 quality, in the following sizes:  
 4/4 x 4/4, 4/4 x 6/4, 5/4 x 5/4, 6/4 x 6/4, 6/4 x 8/4,  
 8/4 x 8/4, 8/4 x 10/4, 10/4 x 10/4 ..... 33 32

CANVAS STAIR OILOLOTH.

|                   | New List. |        |     | Old List. |     |     |
|-------------------|-----------|--------|-----|-----------|-----|-----|
|                   | Widths.   |        |     | Widths.   |     |     |
|                   | 2/4       | 5/8    | 3/4 | 2/4       | 5/8 | 3/4 |
| Canvas back.....  | 09        | 11 1/2 | 14  | 08 1/2    | 11  | 13  |
| Painted back..... | 12 1/2    | 16     | 19  | 12        | 15  | 18  |

Lengths of pieces 30 yards.  
 Terms: Cash, less 3 per cent. in 10 days.

TABLE, SHELF AND COTTON STAIR OILOLOTHS.

|                                               | New List.     |        | Old List.     |        |
|-----------------------------------------------|---------------|--------|---------------|--------|
|                                               | Widths.       |        | Widths.       |        |
|                                               | 5/4           | 6/4    | 5/4           | 6/4    |
| Fancy mosaics, per piece of 12 yards.....     | \$2 20        | \$3 20 | \$1 85        | \$2 70 |
| Fancy marbles, " " " " .....                  | 2 20          | 3 20   | 1 85          | 2 70   |
| Fancy Woods, " " " " .....                    | 2 20          | 3 20   | 1 85          | 2 70   |
| White Marbles, " " " " .....                  | 2 40          | 3 40   | 2 00          | 2 85   |
| White Muslin, " " " " .....                   | 2 40          | 3 40   | 2 00          | 2 85   |
| Colored Muslins, " " " " .....                | 2 40          | 3 40   | 2 00          | 2 85   |
| Bronzes, " " " " .....                        | 2 40          | 3 40   | 2 00          | 2 85   |
|                                               | 11 in. wide.  |        | 11 in. wide.  |        |
| Shelf oilcloth, " " " " .....                 | 0 60          | .....  | 0 53          | .....  |
| Shelf oilcloth, " " 24 " " .....              | 1 20          | .....  | 1 05          | .....  |
|                                               | 15 in. 18 in. |        | 15 in. 18 in. |        |
|                                               | Cents.        |        | Cents.        |        |
| Stair oilcloth, muslin back, 50 yd. lengths.. | 6 1/2         | 8 1/2  | 6             | 8      |
| Stair oilcloth, duck back, 40 " " .....       | 10            | 12     | 9             | 11     |

Terms: Cash, less 3 per cent. in 10 days.

ENAMELED OILOLOTH.

|                                                  | New List.         |            | Old List.         |            |
|--------------------------------------------------|-------------------|------------|-------------------|------------|
|                                                  | in 12 yd. pieces. |            | in 12 yd. pieces. |            |
|                                                  | Widths.           |            | Widths.           |            |
| Muslins.                                         | 5/4               | 50 in. 6/4 | 5/4               | 50 in. 6/4 |
|                                                  | Cents.            |            | Cents.            |            |
| Black, bright (glazed) and dull finish, per yd.. | 18                | 24         | 16                | 18         |
| Black, patent face, per yd.....                  | 22                | 24         | 20                | 22         |
| Browns, greens and maroons, per yd.....          | 23                | 26 30      | 22                | 25         |
| Russet and tan, per yd.....                      | 23                | 25         | 22                | 25         |
| Blue, yellow and red, per yd.....                | 30                | 34         | 29                | 33         |
| Scarlet, white and crimson, per yd.....          | 47                | 47         | 40                | 45         |
| White sign cloth, per yd.....                    | 18                | 24         | 17                | 23         |
|                                                  | Drills.           |            | Drills.           |            |
| Black, bright (glazed) and dull finish, per yd.. | 24                | 26 32      | 22                | 24         |
| Black, patent face, per yd.....                  | 27                | 29         | 25                | 27         |
| Black, tan back, patent face, per yd.....        | 31                | 33         | 30                | 32         |
| Black, figured back, per yd.....                 | 31                | 37         | 27                | 34         |
| Black, brown back, per yd.....                   | 29                | 34         | 27                | 31         |
| Browns, greens and maroons, per yd.....          | 33                | 35 40      | 32                | 34         |
| Russet and tan, per yd.....                      | 33                | 35         | 32                | 34         |
| Blue, yellow and red, per yd.....                | 38                | 43         | 37                | 40         |
| Scarlet, white and crimson, per yd.....          | 50                | 56         | 50                | 56         |

Ducks, etc.

|                                                   |    |    |    |    |    |    |
|---------------------------------------------------|----|----|----|----|----|----|
| Black, bright (glazed) and dull finish, per yd..  | 30 | 32 | 37 | 28 | 30 | 34 |
| Black, patent face, per yd.....                   | 34 | 37 | .. | 32 | 35 | .. |
| Black, figured back, per yd.....                  | 35 | 37 | 42 | 33 | 35 | 39 |
| Black, brown-back, per yd.....                    | 38 | 40 | 44 | 35 | 37 | 41 |
| Browns, greens and maroons, per yd.....           | 40 | 42 | 46 | 37 | 39 | 44 |
| Russet and tan, per yd.....                       | 40 | 42 | .. | 37 | 39 | .. |
| Oiled, for wagon tops, 50 yd. lengths, per yd.... | .. | .. | 44 | .. | .. | 40 |
| Black moleskin, patent face, per yd.....          | 78 | .. | .. | 72 | .. | .. |

\*Lines made to order only.

CARRIAGE FLOOR OILOLOTH.

|                            | New List.        |     |         | Old List.        |        |         |
|----------------------------|------------------|-----|---------|------------------|--------|---------|
|                            | in 30 yd. pieces |     |         | in 30 yd. pieces |        |         |
|                            | Widths.          |     |         | Widths.          |        |         |
|                            | 5/8              | 3/4 | 7/8 5/4 | 5/8              | 3/4    | 7/8 5/4 |
|                            | Cents.           |     |         | Cents.           |        |         |
| No. 1 quality, per yd..... | 25               | 30  | 35 50   | 23               | 28     | 32 45   |
| No. 2 quality, " " .....   | 18               | 21  | 30      | 14               | 17     | 20 28   |
| No. 3 quality, " " .....   | 15               | 18  | 25      | 12               | 14 1/2 | .. 24   |

Terms: Cash, less 3 per cent. in 10 days.

THE WALL PAPER SEASON.

Notwithstanding the late Spring weather, the wall paper season opened exceedingly early this year and has continued in a most satisfactory manner. Manufacturers report repeat orders as coming in more freely than usual. Last Fall, many merchants who were usually in the habit of not getting in Spring goods until February had large shipments made to them. This was done in anticipation of a good business during the month of November and immediately after the holidays, and their anticipations were not disappointed, judging by the fact that manufacturers began to receive numerous "repeats" early in January.

We have always thought that wall paper dealers make a mistake in not having their goods shipped from the factories as soon as they are made, as is done in the United States, as it gives them an opportunity to fill orders which they otherwise could not do from their previous year's stock, which is still fresh in the minds of customers who have been through the retailer's samples in the Spring and recognize them as old patterns, while many are induced to paper in the Fall if they see new designs. Then, when the Spring trade opens up, the previous year's goods can be sampled with the new goods and sell readily when there is a larger demand.

One good feature of last Fall's and this Spring's business is the increased demand for medium and high-grade goods. This is a step in the right direction, as there is no economy in buying cheap wall papers. It costs as much to hang and does not give the same satisfaction. It is far better for the consumer to pay 25c. per roll for a nice paper than to buy an inferior article at, say 15c. The cost of hanging is the same, and the average room would only take from 12 to 14 rolls, meaning a difference in cost to the consumer of only \$1.20 to \$1.40 per room, which, when one takes into consideration the beautifying effect of an artistic design, well colored, on all the surroundings of a room, it is cheap, indeed, at this cost.

We wish to draw the attention of retailers in general to the error they make in being afraid to put in a good stock when samples are first shown, and before any withdrawals have been made in the patterns. It is better to have a little surplus stock than to disappoint customers by allowing them to make a selection from samples of goods sold out, and then trusting to the manufacturer to supply them, as the manufacturers make as close a possible only what papers they have sold, and the stock is very limited after April 1. Another thing, dealers for years past have been afraid to buy ingrain liberally, being under the impression that the sale of this class of paper would die out, but there is no possibility of ingrain ever being out of the market. They are appreciated more each year, and justly so, as they are not only serviceable, but harmonize better with

# W. TAYLOR BAILEY,

MILL AGENT,

**Upholstery Supplies, Drapery Fabrics,  
and Brass Goods.**

MANUFACTURERS  
OF . . . .

Lace Curtains

Frilled Muslin Curtains

Printed Lappets

Hand-Made, Opaque Shade  
Cloth

Plain, Dado, Laced and  
Fringed Window Shades

**27-29 Victoria Square, MONTREAL.**

**SAMPLES ARE NOW READY**

**... Perfection Brand Bed Comforters,  
Cushions, Tea Cosies, etc.**

Our travellers will call upon you in a few days with a full line at figures which will surprise you, considering the high prices of raw material.

**New and Handsome Designs—Exclusively Our Own.**

**STYLE, FINISH, DURABILITY.**

**SEE THE GOODS AND BE CONVINCED.**

**CANADA FIBRE COMPANY, Limited**

Manufacturers of "Perfection Brand" Down, Cotton  
and Wool Comforters, Cushions, Tea Cosies, etc.

**MONTREAL.**

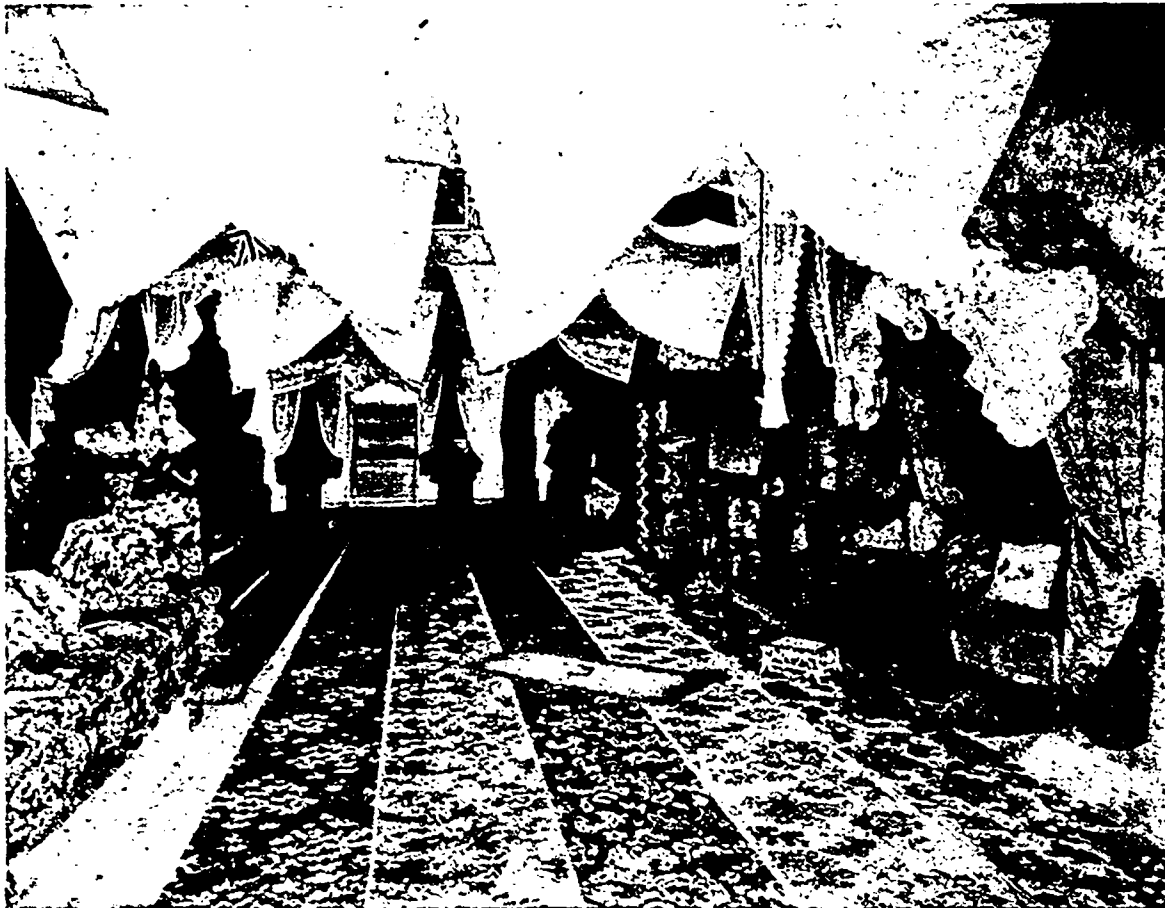


**CARPETS AND CURTAINS—Continued.**

the furnishings of the average room. This year, the sale of Ingrains has been phenomenal, and repeat orders have been so heavy that they have completely depleted stocks held by the manufacturers, and the majority of retail dealers are, to day, completely sold out of ingrains, with no possibility of procuring them except in a few colorings. Dealers should profit by the experience they have gained this year and stock ingrains more heavily the coming season.

When samples are submitted for inspection, many dealers put off buying wall paper until the Fall or Winter. This is a great mistake, they have nothing to gain by it, and a great deal to lose, as in October the manufacturers withdraw fully half of the combinations which they have sampled, which spoils the selection for the late buyer. Add to this the fact that Fall

year, even dealers who had early shipments began sending in supplementary orders before dates seemed to justify it. The result is, our stock to-day is so depleted that combination orders are difficult to satisfy; in fact, many of our numbers, even at this early date, are sold out, for though we invariably overprint our best selling patterns, yet once finally exhausted reproduction is impossible. Of course, nothing pleases us more than to know our goods have been appreciated and sold, but we regret a shortage at this time more for our clients' sake than our own. A more generous ordering at first might leave a few remnants, but better that than the loss of good new business, carrying with it a healthy profit and retention of custom, and this can only be done by dealers having more confidence in the possibility of expansion, ordering larger quantities of medium and higher grades, which attract new trade and mean profitable returns, ordering and taking delivery



CARPET DEPARTMENT OF JOHN E. BOLES, INGERSOLL, ONT.

orders are made late, and, consequently, they cannot get the sample-books in time to compete with their neighbors who have bought early. The dealer who has his sample-books in hand in October or November is in a position to show his customers the goods that he has bought, and frequently secures orders for the Spring for them. We cannot too strongly advise the trade to place their orders at the earliest possible moment.

—

**TIMELY ADVICE TO WALL PAPER DEALERS.**

Asked for information regarding their experience of the passing season, The Watson, Foster Company, Limited, replied: "Though the Spring was backward, the demand for repeats was, and continues to be, in excess of any previous

early and taking the opportunity to interest a class open at all times to artistic effect."

"We have never yet seen an instance where a wall paper business has failed to respond to intelligent effort on the dealers' part with our line of papers. We emphasize our line because it is the largest and most comprehensive in the market, a line of entirely original patterns, and renewed every year.

"A good feature this year was the marked increase in medium and higher-priced lines, especially ingrains, in which dealers have for years expected a falling off. This year we have sold over double any previous record, which shows the public appreciate its useful qualities, besides, an ingrain lends itself to artistic effect beyond its intrinsic value, and, having confidence in a growing demand for ingrains, we purpose

# Hamilton Cotton Co.

HAMILTON.

We are now manufacturing a complete range of . . . . .

## CHENILLE CURTAINS TABLE COVERS

In new and attractive designs.

FOR SALE by all the leading wholesale dealers.

Selling Agent

**W. B. STEWART**

27 Front Street West, TORONTO.

# ART

## SQUARES

THE MOST MODERN  
FLOOR COVERING.

Just the thing for Crumb Cloths, Bedrooms, Offices, etc.  
No matching. No sewing. No waste. Easy to  
sell. Prices right. Beautiful designs and  
colorings. Sizes, 3 x 2½, 3 x 3, 3 x  
3½, 3 x 4, 3 x 4½, 3 x 5 yards.

Made in our "Angora," "Crescent," "Granite" and  
"Canadian" Brands.

Drop us a Card for Sample Dozen, Assorted  
Sizes and Colors.

**Royal Carpet Co. GUELPH,  
ONT.**

# The Guelph Carpet Mills Co.

Limited.

## FINE BRUSSELS, WILTONS, and INGRAINS.

Superb designs and colorings; strictly pure stock. Brussels and Wiltons, 3, 4 and 5-frame, borders and stairs to match. Ingrains, 2 and 3-ply, all standard grades. Art squares, 3 and 4 yards wide, any length.

**Goods which are Most in Demand Sell Quickest.**

**THE TRADE** may safely in-  
crease the volume of  
their business on our lines  
and be assured of prompt  
deliveries.

**The Guelph Carpet Mills Co.**

GUELPH, ONT.

... LIMITED

**CARPETS AND CURTAINS Continued.**

making them a specialty next season and will show a greatly increased range of colorings.

Acting upon these suggestions, dealers should book more liberally next season in this and other standard grades which give profitable returns, and thus avoid the disappointment in many cases this Spring.

**CANADIAN CARPET NOTES.**

Since our last issue there has been a further advance of 10 per cent in the prices of all makes of jute carpets, taking effect April 16.

Messrs Thos. and Jas Etherington, of the Empire Carpet Co., St. Catharines, spent two weeks lately with the carpet designers of Philadelphia selecting new designs for the Fall lines.

It is surprising how the self color ingrain has caught on as an entire floor covering, with a few nice, bright Smyrna rugs. The Toronto people make 14 colors, which are kept continually in stock, and for the convenience of the trade give cut lengths as short as may be required.

The ingrain carpet manufacturers are finding it difficult to procure cotton and jute yarns. Worsted and wool yarns are also scarce, and prices have advanced to such an extent that the mills are considering an advance in prices of both wool and union carpets and squares. The advance will likely range from 2½ to 50 per yard.

The manufacturers of ¾ carpets will feel the competition of English manufacture very keenly under the extra preference in the tariff. The blue book returns show that Canadian manufacturers, under the 25 per cent. preference, lost to Old Country manufacturers enough business to keep 12 looms running steadily a whole year, and with the corresponding help the employment of 50 people.

The "Maple Leaf" all wool ingrain carpet has now so thoroughly established the standard of a first class carpet of this fabrication, that all other Canadian ingrain carpets take their ranking from it. Far surpassing the quality of stock and weight of the English ingrains with the novelty and taste of the best United States designers, and in colorings to suit the newest furnishings, dealers may look for a choice selection in them for Fall. The "Maple Leaf" has been now nine years before the carpet trade and has always held the lead in every respect.

The Trade and Navigation Returns open a new bit of information which will rather surprise some of the Canadian manufacturers, namely that Germany is making an all wool ingrain that is being sold to Canadian dealers for less than the yarn is worth in this country, and then again, the returns show that Canadian buyers are willing to give makers of foreign union carpets more than they will give Canadian makers for their best quality all wool. The compilers of the returns have been confused, surely to offer such information to manufacturers and dealers and expect them to be accepted as reliable.

Most of the manufacturers have their travelers ready with their lines for Fall. The Toronto Carpet Manufacturing Co will have their representatives on the road early in May. They claim they were never so well prepared in all their specialties. In Acadia axminsters are to be seen some very choice designs excellently colored. Mostly every Canadian manufacturer knows the difficulty with which he has to contend in the prejudice Canadians have to Canadian made articles. But, even against this prejudice Toronto axminsters continue to grow in popularity and demand the Acadia leading.

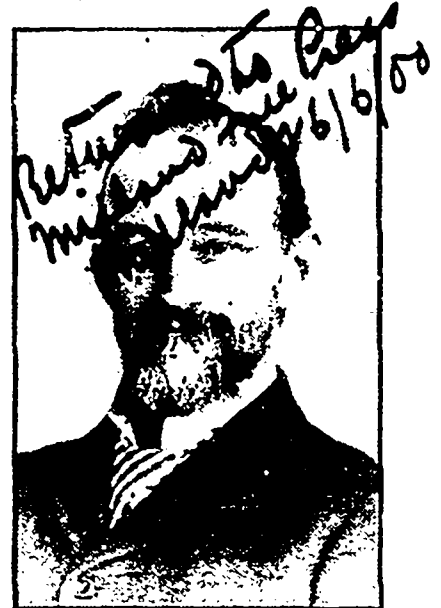
**THE LATE J. B. HORRELL.**

**T**HE late J B Horrell, who died a few weeks ago, at his residence in Midland, Ont., was a type of business man whose death can be chronicled with more than usual regret.

He was a successful business man, but his good qualities did not end with his business ability. He built up a career as a successful merchant, but he also built up a career as a good citizen and as a man.

Mr. Horrell was born in Callington, Cornwall, England, in 1845, and came to this country in 1870. He began his business career in Collingwood, but afterwards moved to Barrie and from there to Midland, where he carried on a general business. As a business man Mr. Horrell was very widely known and everywhere respected. His customers are numbered by the thousand, and some of them have been dealing with him since the inception of his business, and are patrons yet. To many he has been a real friend, giving them time when they could not meet accounts when due, helping others with the loan of money without the least security.

In November last, Mr. Horrell was taken suddenly ill with what was reported to be kidney trouble, and for many weeks was under the care of skilful physicians. At one time his life was almost despaired of, and Dr. Caven, of Toronto, was called in



The Late J. B. Horrell.

consultation with local physicians. During this illness a slight attack of paralysis was experienced. From this he rallied, and by sheer strength of will and unconquerable purpose, again took up the reins of business. While attending a meeting of the county council at Barrie in January, his eldest son, William B., was snatched from him by the death messenger. This was a terrible blow, but still he bore up bravely. After the funeral was over he again went about, and in a few weeks he, with Mrs Horrell, went away for a brief visit. Since returning he has not been very well, but was at church on Sunday, March 18. Some time during that night he was again taken ill with a form of paralysis, and from that time continued to grow steadily worse, until the end came on Sunday, March 25, just eight weeks to the hour from the time his first born was laid in the tomb. Deceased left a wife and a son (Digby Horrell) to mourn his loss.

As a public man, Mr Horrell had a somewhat extensive career. While residing at Wyebridge he sat in the municipal council of the township of Tiny, and for one year was reeve. The second year after coming to Midland, or in 1883, he was elected reeve of the village, and was returned to that position every year (with the exception of 1885) until Midland became incorporated as a town, when he became its first mayor, and occupied that position continuously until the close of 1897, when he retired from municipal life.

Deceased was for many years a member of the Methodist church in which he held several important official positions.



# IN THE FRONT RANK

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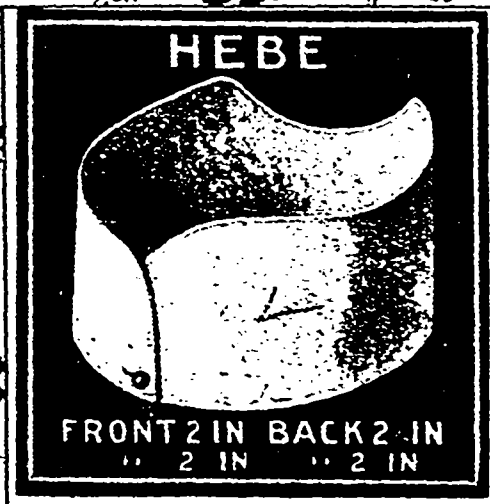
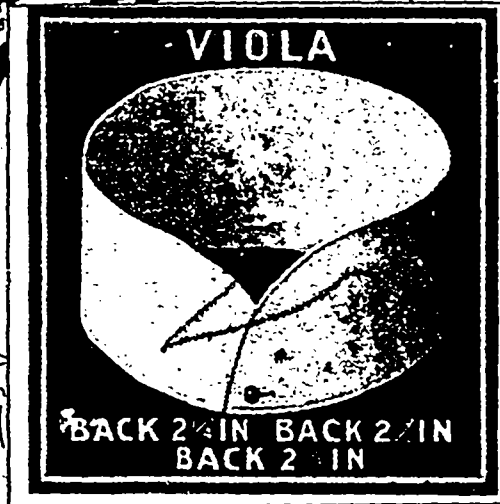
## TOOKE BROTHERS

LIMITED

MONTREAL

FOUR

LEADERS



TOOKE BROTHERS, LIMITED, MONTREAL

# ALWAYS IN FRONT

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## TOOKE BROTHERS

LIMITED

MONTREAL







# A new house with a new policy



We have entered the field as manufacturers of LADIES' CLOAKS AND SUITS on a financial basis which enables us to buy at lowest prices in the largest markets. The Canadian cloak manufacturing industry is still in its infancy—and our Company means to take a leading position by running on the same basis as prominent New York houses. ❄ ❄ ❄ ❄ ❄ ❄ ❄ ❄ ❄ ❄

Our Fall Line of

**Jackets  
Capes ❄  
and Suits  
will be  
ready June 15.**

We have engaged MR. J. H. WALDMAN, a skilful designer and thorough manufacturer, who will personally supervise the production of our line. His successful experience in New York has been supplemented by four years with the Cloak Co., of Toronto, and he is therefore able to supply not only stylish goods, but salable, practical values adapted to the shopping public of the Dominion

—a little late, you may think—but, remember, it will reflect the very newest ideas—nothing old nothing stale. New York goods are never shown until the middle of June, and this will give us ample time to fill your Fall orders promptly.

**RESERVE YOUR ORDERS TILL YOU  
SEE OUR LINE—it will pay you.**

## The Victor Manufacturing Co.

S. RICHARD  
L. A. MOISAN, Props.

QUEBEC, QUE.



## Men's Furnishings.

**W**HAT will the month of May mean to the men's furnisher? The month means much to the average Canadian, be he young, old or middle aged. April, with its alternating showers and sunshine, has not failed in its work of reviving and vivifying nature. In the meadows and the pastures the grass has attained the beautiful green of Springtime;

in the woods and the glen, everywhere, the mayflower is budding, and attracting to its haunts many who have spent their Winter months in a busy town or crowded city; even the country roads are comparatively smooth and inviting, and the fresh, invigorating breezes, attract young and old, who own or can secure a horse or wheel.

But what has all this to do with the furnishing business? Considerable: the same warm, luscious breezes which bring humanity out to enjoy the Spring air of country road, field or glen, necessitate, or at least make advisable, raiment suitable for such exercises. The colored shirt, knickerbockers, bicycle hose and outing cap are donned; the most comfortable collar and the gayest necktie is sought for and, generally speaking, humanity follows the initiative of Mother Earth and adorns itself in Summer garments.

The devotees of outdoor sports, too, began to gather together. Football, lacrosse, cricket and baseball teams are holding their annual organization meetings. Golfers and tennis players are getting out their caddies and racquets. All these people wear, and will consequently buy at this season of the year, clothes especially suitable for their exercise. Therefore, it behooves the furnisher during May and the succeeding month to keep a watchful eye for orders from individuals for sweaters, knickers, etc., and from teams for suits, caps, etc.

During this month, too, comes the anniversary of the birthday of Her Majesty the Queen, a day that every loyal Canadian (and who of us is not loyal?) takes pride and pleasure in celebrating. It is altogether likely that the martial spirit pervading Canada at present will make the celebration of the day

more effusive than even in past years. This should mean to the furnisher an increased sale of flags, big and little, patriotic neckties, the national colors, etc.

Then, as the days lengthen and the sun increases in warmth, the furnisher may reasonably anticipate a good call for light underwear, straw hats, etc. If these goods are well pushed during May, a good demand for them should be created. Everything considered, May gives promise of much fruitfulness to the men's furnisher.

**Pajamas are Triumphant.**

In enumerating the unexpected issues that have arisen out of the war with Spain, says a New York letter, the contest between the pajamas and nightgowns ought not to be omitted. And while most of the other issues remain unsettled, this issue has been settled finally and forever by the triumph of the pajamas.

For years the battle between the "new fangled" pajamas and the old reliable nightgown of our forefathers had been waged with varying success, the pajamas gaining a strong yet uncertain foothold in the cities of the seaboard and making occasional incursions into the interior, the nightgown holding the interior, and keeping up a harassing guerilla warfare in the suburbs of the seaboard cities.

Pajamas are undoubtedly the most civilized possible night dress. In pajamas, a man is ready for anything. He is at once dressed for night emergencies of fire, strange noises in the basement or sudden descent of a foe, whether burglar or Filipino. In a nightgown a man is ready for nothing. In appearance he is "not in it" at all. In ability instantly to face his fellow-beings he is ridiculous. In feeling he is wretched.

Next to the habit of the daily bath, pajamas are the most valuable gift of the Orient to the Occident.

**Summer Neckwear.**

Early May brings the usual changes in the styles of neckwear in popular demand. People will not buy kerchief scarves and that sort of wear until the season approaches when they are going to wear their coats open, and divest themselves of their waistcoats. The reason, of course, is obvious, because the whole beauty of the handkerchief scarf is generally in the large end, which does not show at all unless on an open shirt bosom.

In past seasons the Summer neckwear has been cotton, in the different shapes and styles of washing ties, but this season, in the United States, where the trade opens much earlier than it does with us, cotton neckties are absolutely unsalable, unless in cheap staple shapes. The prevailing good times has brought the light Summer silks into great favor. These are made up into large kerchief and bordered ties at 50c., 75c. and \$1, and are worn by everybody, men and women.

The character of pattern for this Summer in kerchiefs differs materially from last season. One style that is a great favorite is the bold cashmere effect in scroll and paisley designs. The

# NECKWEAR

# NECKWEAR

*Returned to  
 Post Office 20/1/10  
 see card no 1 page 65*

*The M. J. Scarf*

MANUFACTURED BY

# TOOKE BROS., LIMITED

MONTREAL.

Correct Styles  
for May:

BATWING,  
FLOWING ENDS,  
HANDKERCHIEF SCARFS.

**MEN'S FURNISHINGS—Continued.**

other style, selling equally well, is dark ground in blue or purple, with a clear well-defined pattern of white.

Of course, the kerchief scarf will be the great article for the coming few months, but the other ties will sell well; for example, the new Oxford bow, so largely advertised in the New York men's furnishing journals. This shape is a boon to men and women who wear the high-standing turndown collar, it is so simply adjusted, and has all the appearance of a tied-by-hand bow. This bow looks remarkably well in all striped patterns in the latest purple and blue effects.

Khaki is having a great run. It is selling very well in flowing ends, made of khaki silk cord, slashed with red, blue, purple, or any good contrasting color, and a decided novelty for the swellest trade is being shown in a khaki kerchief tie of fine foulard silk, the groundwork being khaki shade, the border and centres being relieved with patterns in green, red, blue or purple.

Stripes are holding their own, and, in fact, are increasing in popularity, owing to their being so suitable for the flowing end scarf so much worn at present, as when cut up and properly made it shows to much better advantage than any other style of pattern.

**The Sale of Sweaters.**

There has been in the last two or three seasons an unusually big increase in the use of and demand for sweaters, for both men and boys, and already this season evidences of the same tendency are not wanting. Though the Spring has been backward, athletes, bicyclists, and even pedestrians, are to be daily seen clad in the comfortable-looking sweater. In the cities and larger towns where bicycling and the more gentle sports, golf, tennis, etc., are popular, the fancy sweater seems to hold its own, and possibly win preference over the plainer garment, but in the country generally, and among devotees of the rougher sports, baseball, football, lacrosse, etc., in the city, the plain knitted and the quiet colored sweater maintains unquestioned sway. The colors which seem to be the favorites this year are navies, cardinals and black. One house told me this week that they have sweaters in the novelty in colors of the season, the genuine khaki. This should receive considerable attention. A prominent eastern Ontario lacrosse team decided at its annual meeting early in April to adopt this as the club color for their sweaters—an action likely to be followed by other teams and by many individuals.

**EVENING WAISTCOAT.**

The waistcoat shown in the illustration is made of very delicately figured white pique or marseilles, and cut in the caïro shape, with converging buttons and decided points at the bottom. The buttons may be of gilt or white pearl. The lower pockets have flaps, the upper being simple slits.

In the city windows, sweaters are generally shown. Stripes are almost universal. If the body and arms do not consist of two or more colors in alternate stripes, nearly always the wrist and neck boasts some very pretty stripe effect.

It is noticeable, too, in the windows, that a feature is made

of boys' sweaters. This strikes me as good policy, for the aggregate sales of sweaters to boys must be considerably greater than the total value of those sold to men, judging by the fact that nearly every boy one meets wears one of those useful garments.

**Collars and Shirts.**

This is the season when men's collars and shirts come to the fore, and ladies' too.

Perhaps, four of the most notable of these latter are those seen in Tooke Bros.' advertisement in this issue, i.e., the "Hebe," "Maxine," "Siren," and "Viola." The two first named have been mentioned before. They are made on the same principle as dress stock collars, being about 2 inches in front and 2½ behind. The "Hebe" buttons in front, while the "Maxine" has the opening behind.

In men's collars, the most popular line seem to be in the round-corner with straight band, and the high-banded lock-front collars. Among these, the best sellers are the "Hilo" and "Dewey." The ranges most frequently asked for are in 2, 2½, and 2¾-inch heights.

For shirts, colored grounds with figures in pink, blue and helio are having a tremendous run in the United States just now. Those with stripes have them running up and down the bosom. The open back and front, with short bosom—the only sensible shirt for the season—is having almost exclusive popularity. For Summer—that is for June delivery—the soft front will, of course, be in evidence. There is quite a good sale for the plain khaki shirt to be worn with white collars for bicycling and outing purposes in general. And for those who find khaki a trifle too too, even if it is patriotic in idea, there is a haven of security in the stiff shirt with khaki stripes, just the same as any other striped shirt. These latter are certainly rather preferable from an artistic standpoint, but the public are willing to wear anything these days so long as it is "Empirish." These effects will also be introduced in the soft fronts for June delivery.

**Fashion Gossip From London.**

Khaki-colored "bowlers," for which the authorities of the hat trade anticipate a great demand, would not be such ugly things, but they would be likely only to look really well with a riding suit. And even then care would have to be taken that the suit was not made of one of the many grey sporting suitings which are now so fashionable. Grey and khaki make a very bad "mix." There is talk now of khaki-colored straw hats for the summer. This would really be "beyond a joke," and it is sincerely to be hoped that the manufacturer, who is said to be preparing to disfigure the hat market with such unbecoming goods, will see the folly of his ways at the right time, which is now.

Silk hats are losing a little of their straightness of crown, and becoming more bell-shaped. The change is a welcome one, for the curve in the crown of a silk hat adds greatly to the smartness of the article, without detracting from its qualities as a suitable accompaniment to the attire of strictly formal occasions.

Except for sporting or morning wear, the double collar is not likely to be so popular throughout this year as it was during 1899. This is clearly accounted for in the fact that there was a particularly large demand last year for bows and sailors' knots, which are the only kinds of neckties that look well and tie well with double collars; and that this year there is a great run already on large and full pin-ties, which are

**THE CANADIAN  
PRESS CLIPPING  
BUREAU**

Reads every newspaper in Canada and Newfoundland, and clips therefrom all articles of a business or personal nature of interest to subscribers.

Business men learn of new openings for trade, pointers to sell goods, addresses of people likely to become buyers, tenders wanted, stocks for sale or wanted, reports of new industries or stores, etc.

Terms—\$5 per hundred clippings; \$10 per thousand, payable in advance; but a yearly contract will be found the most satisfactory.

We have also lists of firms in every branch of trade in the Dominion, the professions, club members, society, etc., and we are prepared to address and mail circulars or letters to these at any time.

**THE CANADIAN PRESS CLIPPING BUREAU,**  
505 Board of Trade, MONTREAL. 26 Front St. West, TORONTO.

We are head-  
quarters for  
the now popular

**KHAKI  
SERGE**

**Oxford Mfg. Co., LIMITED**  
OXFORD, N.S.  
NISBET & AULD, TORONTO AGENTS.

*Niagara Neckwear Co Limited*

*Niagara Falls*

*Makers of American Styles*

*Of Neckwear*

OMNIA VINCIT LABOR



TRADE MARK  
REGISTERED

OUR representatives will soon have the pleasure of calling on you with a full line of samples for the Autumn and Winter trade, and would respectfully solicit a share of your esteemed patronage.

**The Empire Manufacturing Co.**

Limited.

Manufacturers of High-Grade Shirts, Collars and Cuffs, and Boys' Blouses.

646 Craig Street, MONTREAL.

**MEN'S FURNISHINGS—Continued.**

nothing unless arranged round ordinary stand up collars, with or without the points slightly turned outwards.

Dress bows are now very small, and although pulled in tightly in the middle, do not suggest the old butterfly pattern.

Lacing is quite taking the place of buttoning as a fastening for our attire. Not so very long ago it was considered anything but correct to wear laced boots with a frock coat; to-day it matters not whether our patents are laced or buttoned so long as the boot is a light make. Then there came the laced riding breeches, and now a success has been scored with a laced waistcoat for sporting wear, which is made of leather stamped in imitation of the crocodile's skin. We may now look out for the coat with a laced fastening down the front, or the gloves which lace instead of button, or the shirt-front with laces in place of studs!

**Quarter Size In Collars.**

A London correspondent makes the assertion that in England the gentlemen of quality have their collars made to order, since no collars are made in quarter sizes and that a half size larger does not fit properly. This statement proves that the Londoners are considerably behind the times, says The Chicago Dry Goods Reporter, and that a Chicago correspondent should be on the regular staff of all foreign papers, in order that they may be informed as to the march of progress. One of Chicago's prominent haberdashers carries in stock a full line of quarter sizes in collars, and it is unnecessary here to have collars made to measure in order that a fit may be insured.

**The Linen Shirt.**

Many wondered why linen has almost ceased to be the popular material with the well-to-do for the bodies of shirts, as well as for the parts which are exposed to view, says a writer in Fashion, London. I confess to be at a loss to account for the change. Cotton has, in most cases, usurped the place of linen on the backs of men, though linen still maintains its ancient position in front, but in a somewhat limited form. To say that cotton has displaced it, owing to its comparative cheapness, would not be altogether correct, for I know of very many instances where it has superseded linen regardless of the question of expense, and, in these examples, at any rate, the change must be attributed to something else. It may be that in the latter days of the "linen age" makers introduced over-bleached linens into their shirts, and, in conceding to the demand for goods of "celestial whiteness," were so far impairing the durability of the linen as to render it a comparatively easy matter for cotton to displace it. On the other hand, if the linens used were of the proper strength and texture, the cause of its falling off must be attributed to the vagaries of fashion, because on every point of comparison linen proves its superiority.

A properly manufactured grass-bleached linen possesses a beautiful silkiness of appearance and touch, and its whiteness increases with every wash. Some years ago, and when the all-linen shirt was still commonly worn, but when its hybrid rival was already established, a well-known writer delivered himself of the following: "The comfort imparted by the use of the shirt composed exclusively of linen can only be appreciated by those who have had the wisdom to make themselves familiar with the fact by personally happy experience. There are persons possessing something of an enthusiastically ardent

temperament on this point, though eminently practical in other matters, who contend, and not without some show of reason, that the conception of a grand or happy thought would be an impossibility with him who ignores the use of linen—this may be merely a fancy, or, if a fact, one only existing in isolated instances. Certain it is that those who have become familiar with its use would not readily permit themselves to be divested of such comfort, or divorced from the enjoyment of such a luxury.

"We well remember the time when any textile fabric save linen was all but unknown in the composition of the shirt. Matters have now assumed a very different form. In the exercise of what we conceive to be a decidedly mistaken economy, linen has been adopted only for those portions of the inner garment that are subject to external observation. That our epithet, 'mistaken,' as applied to the pseudo economy of a merely partial use of linen in the composition of the shirt, can, we think, be fully and clearly justified. Granting that cotton suitable for this purpose would, in the first instance, be lower in price by even 30 per cent., only a seeming saving would thereby be effected by its adoption. It is by no means extravagant to say that a similar garment, made of strong and well-bleached linen, would be of double endurance to the one composed of the originally less expensive material, thus showing, in the comparison, a saving of say 40 to 50 per cent. by the use of linen, without taking into consideration the cost, trouble, and annoyance attendant on the repetition of the sempstress's vocation."

None of us are prepared to endorse the intimation that transcendancy of thought is impossible outside linen, or to expect to see an inspiration shirt in different qualities placed upon the market. Nor does "the repetition of the sempstress's vocation" any longer trouble us; but on the practical considerations of comfort and economy the linen shirt continues to deserve all that the enthusiast has written about it. One of these days, perhaps, we shall hear of its revival, and with the improvements and increased facilities for the manufacture of flax goods the linen shirt will not fail to find as many ardent advocates in the future as it had in the past, and it is very improbable that cotton would supplant it a second time.

The best cloth for the body is a genuine grass-bleached, "sixteen hundred" (Irish-guage) linen, weighing about 21 pounds to a web of 70 yards; and I make a point of specially mentioning this, because success depends so much upon the use of proper material, and owing to the diminished demand for linen shirts during the past two decades, many shirtmakers may not know what consistency of cloth to use for the purpose.

It is a pardonable mistake, perhaps, to insist upon having linen of intense whiteness when new; but the tendency to favor this exaggerated bleach led to the use of lime, which, whilst producing the required effect, so impaired the strength of the fabric that its durability was very considerably diminished. Not only that, but lime-whitened linens do not retain their bleach, but become discolored in the course of use. The grass-bleached material is of a soft cream-white, and this faint yellow tinge is dear to the heart of the expert, because he knows the bleaching process has not been forced at the expense of the cloth, and that its whiteness will become more apparent with every wash, superseding anything obtainable by the use of chemicals.

I am afraid the drapers will not thank me for issuing this gratuitous information, for they have been the chief offenders in demanding hyperbleached goods merely for the sake of

# THE CANADIAN DRESS CHART.

MAY, 1900.

| Occasion.        | DAY WEDDING, GOVERNMENT HOUSE CALLS, RECEPTIONS.                            | AFTERNOON TEAS, CALLS, SHOWS, ETC.                 | WHEELING, GOLF, OUTING.                          | EVENING WEDDINGS, BALLS, RECEPTIONS, FORMAL DINNERS AND THEATRE. | INFORMAL DINNER, CLUB, STAG, THEATRE PARTY. | BUSINESS AND MORNING DRESS.        |
|------------------|-----------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|------------------------------------|
| Coat.            | Frock, black.                                                               | Frock or cutaway.                                  | Sacque or Norfolk jacket.                        | Evening coat.                                                    | Monte Carlo.                                | Dark worsteds.                     |
| Waistcoat.       | Black in Winter, white or brown holland in Summer.                          | Black in Winter, white or brown holland in Summer. | Fancy Shades.                                    | White or black.                                                  | Black.                                      | Same material as coat.             |
| Trousers.        | Striped, dark tones.                                                        | Striped, dark tones.                               | Knickerbockers.                                  | Same material as coat.                                           | Same material as coat.                      | Same material as coat.             |
| Hat.             | Silk.                                                                       | Silk.                                              | Soft felt or cap.                                | Opera.                                                           | Soft felt.                                  | Christy.                           |
| Shirt and Cuffs. | White or colored, with white cuffs.                                         | White or colored, with white cuffs.                | Flannel, with white collar and attachable cuffs. | White, plain, or with pique front.                               | White.                                      | Colored or white.                  |
| Collar.          | High straight or high turned-down.                                          | High straight or high turned-down.                 | High or turned-down or hunting stock.            | High standing or high turned-down.                               | High standing or high turned-down.          | High standing or high turned-down. |
| Cravat.          | White silk or dark blue or black foulard. Lavender may be worn at weddings. | Fancy shades.                                      | Ascot or hunting stock.                          | White, not made up.                                              | Black.                                      | Fancy, of fashionable shades.      |
| Gloves.          | At weddings, white or grey suede, tan.                                      | Tan.                                               | Tan.                                             | White or pale lavender.                                          |                                             | Tan.                               |

This Chart is corrected to date by a Canadian authority on men's fashions.



**MEN'S FURNISHINGS—Continued.**

appearance, but the reason is explained why the durability of the contents of our grandmothers' linen chests is almost unattainable nowadays. However, I am one of those who think that the more accurate the knowledge possessed by consumers respecting the goods they purchase, the better it will be in the long run for everyone concerned, and there is really no reason why the linen shirt, properly made, should not again occupy its place as the indispensable luxury of a gentleman's wardrobe.

**A Lively Firm.** A correspondent sends an interesting letter about Messrs. Brill Bros., one of the leading outfitters in New York. They are what may be called a lively firm. They are always astir, and they never let the public mind become stagnant. Sometimes it's a big thing; then a little one, but always astir. Here is a card

Where do you have your Shirts made?

**THAT'S MY  
BUSINESS.**

Now don't go off in a huff!—I try BRILL BROS.

which they send out or scatter abroad. On the back side it says: "¼ of your life, O man, is spent inside of a shirt. Why not have a fit?" Then follow prices. They also issue a circular, suggestively illustrated, which reads: "Watch the quickest election returns, which will be displayed on five large blackboards in front of Brill Bros., 211 Sixth avenue, shirt-makers and men's outfitters. Three electric arc lights. Place for 5,000 people. Free for all. Best returns. Direct wire. Western Union operator in window."

The other day Max Brill induced a big grey cat to pose as a window attraction. There was a placard which read: "—ch on to the special underwear." Tabby's head was thrust through a hole in the card, thus providing the cat of "catch." The crowd in front of the panes grew so thick that the police had to disperse it. A little later pussy reposed comfortably in the window. Near her was a card with the picture of a smiling mouse-hunter, and the words, "I have caught on."

**Advice to New York Dealers.** The New York Economist has been giving advice to dealers as follows: "From this time people will begin to think of the Fall trade, and soon buyers must determine their choice of materials, patterns, and combinations, because so rapidly does the time pass and of such enormous magnitude are the interests involved that months are required to properly arrange and classify the products of the manufacturer so that they may attract and satisfy the demand of the consumer.

"Indeed, the most enterprising of large departmental store buyers have already largely anticipated their wants, and, being assured that there will be no retrograde movement in prices to harass them, have forestalled a possible advance by buying largely. There may be, however, a scarcity of materials.

"The furnishing goods trade is to be congratulated, because for the next six months it will be in the heyday of its prosperity. Outdoor amusements, touring, sport, the attraction of Summer resorts, excursions, picnics—all these contribute their quota to the perpetual demand upon the furnishing trades, and each signifies a circulation of currency, which must eventually redound to the benefit of the manufacturer in the prodigious movement of merchandise which it entails.

"We have already called the attention of our readers to the importance of the outing trade and to the advantageous possibilities which are involved in their proper appreciation, and again that every opportunity be utilized and no effort spared to impress upon each circle in the community the readiness and anxiety to properly meet all the demands of the most exacting.

"Of course, liberal methods are required, also constant attention to details, and a salesforce which is popular with the customers. This last item is frequently ignored by retailers with disastrous consequences to their departments. During the coming season, more than at other times, a salesman can make his influence perceptibly felt in many circles, and, if encouraged to do so, frequently attracts much additional trade to his department.

"There is more wear and tear during the Summer, the warmth of the atmosphere compels frequent changes of apparel, a greater variety of clothes is needed than at any other season, and all these contribute to a continual demand which brings profit and patronage and deserves liberal encouragement.

"Styles will not be much changed, although there is a sufficient departure from old forms to mark the inception of the new and to mark the man who wears his last year's suit and furnishings.

"In the neckwear trade novelties are continually being shown. It is the line which most retailers make money on if they give it proper consideration. No one, except those directly interested, can grasp the magnitude of the neckwear industry. If the millions of scarves sold annually were to be brought to one city, no place on the map would be large enough to hold them.

"The continual change of styles and patterns compels action on the part of manufacturers who are always seeking new accounts. Every day dry goods establishments are springing into existence, and a large proportion of the money invested goes to neckwear makers. The first sale held is usually a scarf sale, and the neckwear department comes in for a generous share of advertising. There is a demand at present for steel-grey shades in scarves. Possibly this has been caused by the introduction of grey overcoats, grey hats and grey gloves. Certain it is that grey colored scarves are very popular. If they won't sell in Summer, they will sell more in the Fall and Winter. No neater tie could be worn. There is also a tendency to flashy scarves, and rambundas, now so popular, meet the demand.

"The Summer tie, which will be worn with the high-banded collar, will be very much like a batwing, only a trifle narrower, made that way so as to permit the wearer to draw it through the collar easier. The narrow four-in-hand has also been much in evidence, and it will be as popular with men as it is at present with women. The narrow scarves in high-banders look just right, and there is no reason why neckwear buyers should not dispose of large quantities of the scarves.

"Do not lose sight of the fact that reversible four-in-hands are in great demand. They are made of light and dark foulards and look attractive. A majority of those seen are being retailed at 25c. each. They sell at sight.

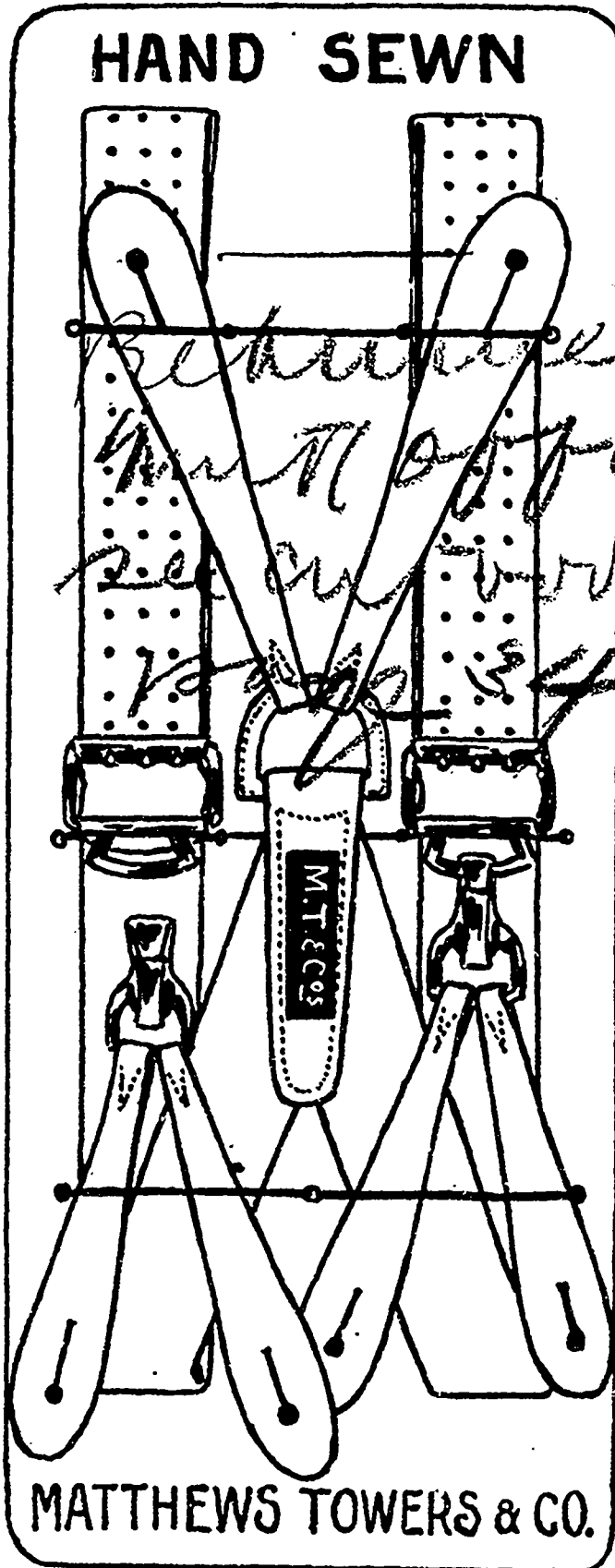
"We have written many articles about negligee shirts and more particularly regarding silk fronts. Do not miss the opportunity to dispose of a large quantity of soft shirts this season. There is money in handling the right kinds of shirts, and from now on it is the duty of shirt buyers to pay less

**MATTHEWS, TOWERS & CO.'S**

**CELEBRATED**

# **HAND SEWN ENGLISH BRACES**

**HAND SEWN**



OUR OWN  
**PATENT**  
**ROLLER**  
**BUCKLE**  
 AND  
**PATENT**  
**CAST-OFF**  
**ENDS**

COMBINING  
**DURABILITY**  
**ELEGANCE**  
 AND  
**COMFORT**

The only Buckle  
 that prevents  
 Friction of the  
 Leather Ends.

**Guaranteed**  
**Best Make.**

**MATTHEWS TOWERS & CO.**

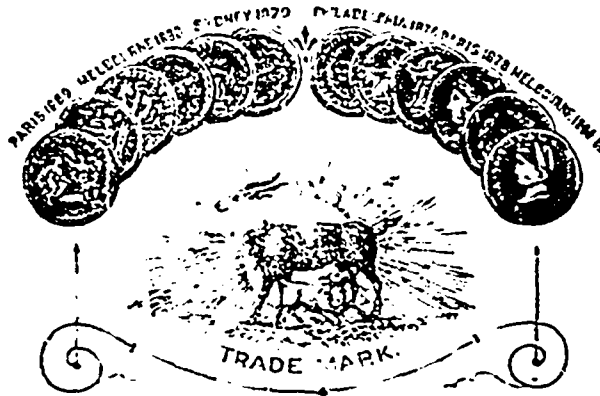
14 St. Helen Street,

**MONTREAL.**

# Perrin Freres & Cie.

THE GLOVE HOUSE OF CANADA.

**PERRIN'S  
GLOVES  
ARE THE BEST.**



**PERRIN'S  
GLOVES  
ARE THE BEST.**

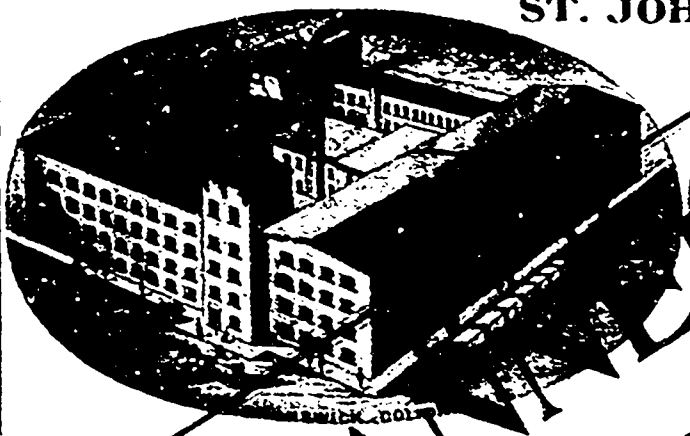
Quality Guaranteed.

Our Travellers will call upon you shortly with a full range of our samples of Ladies' and Men's **Kid Gloves** for the Fall trade. Our samples and shade cards are the most complete you have seen yet. See them before placing your orders.

**Perrin Freres & Cie., 5 Victoria Square, Montreal.**

# W.M. PARKS & SON, Limited

ST. JOHN, N.B.



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

Fannelettes, Fannelette Sheetings, Domets, Saxpny's, Shakers, Shirtings, Tickings, Denims and Cottonades, in Plain and Fancy Mixed Patterns. Cotton Yarns, Carpet Warps, Ball Knitting Cottons, Twines, Hosiery Yarns, Beam Warps, for Woolen Mills, and Yarns for Manufacturers' use.

THE ONLY "WATER TWIST" YARN MADE IN CANADA

Agents . . .  
J. SPROUL SMITH, 394 Yonge Street, Toronto.  
DAVID KAY, Fraser Building, Montreal.  
JOHN HALLAM, 41 Front Street East, Toronto, Special Agent for Beam Warps for Ontario.

MILLS { NEW BRUNSWICK COTTON MILLS  
ST. JOHN COTTON MILLS  
ST. JOHN, N.B.

ALWAYS AT THE TOP  
TRADE MARK.  
W.G.R.

The Newest High Band Collar



ARIZONA

2 1/4 inch  
2 1/2 "  
2 3/4 "  
3 "

Four  
Heights

THE WILLIAMS, GREENE & ROME CO.  
OF BERLIN, Limited,  
MANUFACTURERS  
SHIRTS, COLLARS AND CUTTS.  
BERLIN, ONT.

**MEN'S FURNISHINGS—Continued.**

attention to stiff bosoms and display negligees. Show good shades, ask fair prices and sell the kind will give satisfaction—the kind that will make friends for your shirt department."

**Brief Notes Here and There.** Thomas Younglelaus, clothier, St. John, N. B., has been succeeded by M. Goudie & Co.

Simon & Adler have registered partnership in Montreal.

Fraser & Co., men's furnishers, Vancouver, have retired from business.

M. Markson, men's furnisher, etc., Vankleek Hill, Ont., has assigned.

Loftus Stark, tailor, etc., Seaforth, Ont., has admitted John Leatherland as partner.

The stock of John Aitken & Co., men's furnishers, etc., Montreal, has been sold.

The Niagara Neckwear Co. are showing handkerchief squares in rumchunda cloth with Union Jacks and tricolor flags.

Assignment has been demanded of H. Garayet, hosiery manufacturer, Montreal, who has, however, filed contestation of the demand.

Golub & Slomensky, wholesale clothiers, Montreal, are opening a branch in Ottawa, under the style of the Imperial Clothing Co.

Fraser, Fraser & Co., clothiers, etc., St. John, N.B., will retire from business on August 1. Henderson, Hunt & McLaughlin are starting in this business in St. John.

The Niagara Neckwear Co. are showing a good novelty in a line of silks in khaki ground, with soldier designs in both infantry and artillery to represent the Canadian contingents. They can be made in four-in-hands, imperials and squares.

McFarland, Gray & Southgate, wholesale dry goods dealers and clothiers; the Imperial Manufacturing Co., manufacturers of shirts, overalls, etc., and Keens Manufacturing Co., manufacturers of shirts and blouses, Toronto, have suffered loss by fire; insured.

The Dominion Suspender Co., Niagara Falls, Ont., are offering the trade "Soldiers of the Queen" suspenders, all in khaki. This should prove a great line for patriotic window displays, especially as a large showcard, printed in khaki, goes with every shipment. They can be retailed at 25c.

A very taking announcement on khaki notepaper has been issued by Matthews, Towers & Co. to the trade, stating that, owing to the increase of their business, they have leased for a term of years the warehouse No. 14 St. Helen street, Montreal, where customers will be welcomed on their next visit to town.

Rumchunda scarves are expected by many to have an exceptionally good run this Summer. Some firms who have made special arrangements are going to show these goods at \$4.50 per doz.—to retail at 50c. This is quite a come down, and ought to meet with favor throughout the trade. Most of these ties will be worn by ladies as well as men.

Rebt. C. Wilkins, Montreal, reports that orders for Fall are coming in very freely, particularly on his specialties in smocks, pants, etc., for the lumber trade. His line this year merits special attention containing as it does some entirely new features. "We have everything in khaki," Mr. Wilkins says, and "everybody wants something in khaki." The "Rooster" brand will add on 1,500 feet more space on May 1.

Probably the oldest merchant in the glove business in Canada is Mr. Henry M. Balcer, of Three Rivers, Que. The

other day he issued a circular to his friends throughout the trade that, owing to advancing age, he intends to discontinue his business. Mr. Balcer has been actively engaged in the wholesale manufacture of gloves, mits, moccasins, shoes, etc., ever since 1852, and had won the esteem of a large circle of business acquaintances.

Something good in the line of suspenders is always in demand. Matthews, Towers & Co., Montreal, have a new brace, which they claim is especially worthy of mention. It is their celebrated hand sewn English brace, which has the combined advantages of durability and of elegance and comfort. They have put on their own patent roller buckle and patent cast-off ends. This buckle, it is claimed, is the only one that will prevent friction with the leather ends, and is guaranteed as the best make.

The stock of the late Glover & Brais firm—now in the hands of Mr. F. F. Kelly—is selling very fast indeed. Foreign and Canadian manufactures in special lines were ordered in advance and left on their hands. Of course, these were bought cheap, and are being sold the same. It is said that they are being sold at 75 per cent. A large sale is going on in samples on the condition that the purchaser keeps all, or returns the parcel complete. Ties, braces, half-hose, golf hose, undershirts, etc., are among these lines of sample goods. Full lines of regatta shirts which were ordered by Glover & Brais, but not finished up, are being disposed of very rapidly.

**THE QUESTION OF PRICE.**

It is probable that prices have now reached the top notch. This does not mean that there may not be advances in isolated cases here and there. But in the main we think that the top has been reached, and any further advances would probably be of a speculative nature or due to some unforeseen calamity, such as a great war or other serious disturbances to the world's trade.

From what European buyers tell us, prices are firm just now in Europe, especially in woollen goods, and in some lines of cottons and linens. But they admit that higher figures are not expected. At the same time neither is it expected that prices will sag this season. It requires the knowledge of a mindreader to be aware of how much Canadian buyers have paid for their goods this year. There have certainly been higher prices paid all around in some lines, while in others contracts have been placed at the old figures.

**HAVE STARTED TO MANUFACTURE FELT.**

The Perth Woollen Co., Limited, have enlarged their mill and installed machinery for felt-making. They now manufacture all grades of felt, from the beautiful shades and textures used by ladies in making fancy table drapes, etc., to the thick stock utilized in piano factories. The process is a simple one, yet the machinery required occupies a large amount of space and is very expensive. At the present time the machinery is working steadily on a large order of padding felt, a material used by tailors in hiding defects in the forms of their customers, but other lines will be made when this is completed, such as felt for rubber and overshoe linings, felt used in the manufacture of refrigerator cars, felt for caps, beavers and meltons, felt for shantymen's heavy socks, and numerous other grades, all of which are at the present time imported. A number of experienced men have been engaged at the mill lately, and, although the manufacture of tweeds is continued as in the past and is in a flourishing condition, the prospects of the felt industry are very bright.—Perth Expositor.

# Dominion Suspender Co

## Niagara Falls

### Makers of Trade D Mark Suspenders

## Guaranteed

**HOTELS FOR COMMERCIAL MEN.**

|                      |                   |
|----------------------|-------------------|
| Halifax, N. S.....   | Halifax Hotel     |
| " " .....            | Queen Hotel       |
| Montreal.....        | Windsor           |
| " .....              | St. Lawrence Hall |
| Quebec.....          | Chateau Frontenac |
| " .....              | Hotel Victoria    |
| St. John, N. B.....  | Hotel Victoria    |
| " " .....            | Royal Hotel       |
| Sherbrooke, Que..... | Sherbrooke House  |
| " .....              | Walker House      |
| Winnipeg.....        | Leland            |
| " .....              | Winnipeg Hotel    |
| Ottawa, Can .....    | The Windsor Hotel |

### An Agency Open

A FIRM OF SPINNERS OF

## HIGH-CLASS KNITTING YARNS

having recently lost their Canadian Agent, are open to receive applications from responsible and suitable houses to represent them in Canada. Communications to be addressed to "SPINNER,"

LONDON OFFICE, "CANADIAN DRY GOODS REVIEW,"  
109 FLEET ST. E.C., LONDON, ENG. (5)



H. K. HAGEDORN, Manager.



"We Fear Nae Foe."

Remember, Satisfaction Guaranteed.

The....

**Berlin Suspender and Button Co.**  
BERLIN, ONT.

OUR

## Samples

CONSTANTLY ON THE ROAD . . .

NOVELTIES added from time to time. Trade has been increasing right along. The output for 1899 was 25 per cent. ahead of that of 1898.

1900 to date is 70 per cent ahead of the corresponding period of 1899. Verily this is the growing time. To keep pace with our requirements, we have let the contract for new premises which will give us ample accommodation; enabling us to maintain our usual promptness in executing orders.

# E. & S. CURRIE.

MANUFACTURERS  
OF

NOTHING  
BUT

# NECKTIES

EVERYTHING  
IN

58  
60

WELLINGTON ST WEST  
**TORONTO,**

ONT

## A MODEL DEPARTMENT STORE

IN A COUNTRY VILLAGE.

HOW IT IS LAID OUT AND HOW IT IS MANAGED.

THE store at present owned by Mr. J. A. Stewart, of Exeter, Ontario, is well worth an inspection. From the chief department to the slightest detail of business all is well managed and under the personal supervision of Mr. Stewart, who is a genuine business man, level-headed and up-to-date in all his ideas. Indeed, this place of business is a credit to a small country village like Exeter.

The store itself is 135 feet deep, with a frontage of 50 feet, and is commodious and airy. Every available space is utilized to the best advantage, and yet it is so well arranged that the appearance of crowding, so hurtful to the good display

As we enter the store we see, on our right, the space allotted to dress goods. This is well chosen because of the excellent light.

Facing us is the department for fancy goods. On our left is the men's furnishing department. Farther on to our left is the department for groceries, which is nicely placed rather at a distance from the other departments.

In the space fronting the men's furnishings and the fancy goods departments, and between the grocery branch and the dress goods space, are small tables on which are displayed furs, prints, or other goods, according to the season. Farther on to our left is the clothing department.

Beyond the dress goods, on our right, we come to the staple department, opposite which are ladies' and children's shoes. Still farther down on our right are the mantle and lace curtain departments, opposite which is the china department.

At the extreme end of this long store, and made bright and



THE CASH DEPARTMENT STORE OF MR. J. A. STEWART, EXETER.

of stock, is entirely avoided. A description of this up-to-date store, whose motto is "Cash and One Price," will, no doubt, be interesting to THE DRY GOODS REVIEW's readers.

In the first place, the front is modern and up-to-date. The windows are excellent, three of them, large and well-lighted. The interior fittings of mirrors make a splendid background for a window display. They certainly are of great help in the business. By day the display is well shown, and by night, under the clear light of acetylene gas, one can see just as readily the colors, etc., as by day. The window display is always carefully thought out and planned, the owner fully realizing the advantage of fine windows.

attractive by light, curtains, etc., is the millinery showroom, beyond which again is the workroom. The millinery branch of this prosperous business is as well managed and as successful as even the enterprising owner himself could wish.

Upstairs we find an extensive display of carpets, and also of wall papers. Here, too, is kept all reserve stock. This outline gives only an insufficient sketch of the many branches of the stock, but it may serve to give our readers some idea of its many excellent points.

A few comments on noticeably good ideas in this business may not come amiss. One notices that the counters have, in many cases, glass tops, beneath which are displayed goods,

# NISBET & AULD

## SELECT WOOLLENS

— AND —

## TRIMMINGS

### TWEEDS and HOMESPUNS

in every desirable make and coloring in  
Plains, Twills, Checks and Fancy Weaves,  
including the famous "**OXFORD**" goods.

## WOMEN'S

## OUTING

## FABRICS

### FLANNELS and TENNIS WORSTEDS

in White, Cream, Fawns, Greys, Blues and  
Black, in  
**PLAINS and STRIPES.**

### REVERSIBLE CLOTHS

in a variety of new weaves and colorings.

### BLUE SERGES

specially manufactured in shades suitable for  
outing costumes.

### POPULAR SHADES in stock:

GREYS, BLUES, KHAKI, PURPLE, FAWNS,  
BROWNS, SLATES and BLACK.

NISBET & AULD, - TORONTO



**A MODEL DEPARTMENT STORE—Continued.**

which are easily discernible, and yet run no risk of being put in disorder by much handling.

At the backs of the windows, and facing the interior of the store, are placed large mirrors, which serve to heighten the attractiveness of the display.

The office desk, which is placed as nearly in the centre as possible, has a view of all departments. The "Whiting Cash Carrier System," as used in the city stores, is also in use here.

The three windows are usually utilized to advertise some different branch of the business. The window display is changed frequently, and thus does not become uninteresting to the possible customers.

Each department is under the management of a competent man, and, as the owner himself fully understands all the branches of his stock, we thus see that all the wheels of this business are well oiled and cared for, and consequently the success of the enterprise is not surprising.

A few words as regards the light. By day it is as good as possible, as the store is large and well lighted. By night, the whole interior from the windows to the millinery rooms, is lighted by acetylene gas, and the result is a bright, steady, and clear light, which is of no small advantage in the display of goods by night.

In short, one fully recognizes in this store a business nearly complete in its branches, and running in an excellent, and most successful manner, under its fully competent management.

**CATALOGUE OF FANCY GOODS.**

Nerlich & Co., Toronto, wholesale importers of fancy goods, have prepared a new catalogue for Spring and Summer of 1900. It is well illustrated, every line being practically set forth by cuts, and the prices of each line being given. The firm are making a special display of patriotic jewelry, hatpins, etc. A copy of the catalogue will be sent to any merchant sending a card to 35 Front street west, Toronto.

**A "CRESCENT" BRAND WINDOW.**

One of the large windows of The Cooperative Store Co., Limited, Queen street west, Toronto, was recently handsomely dressed solely with "Crescent" brand hosiery and underwear, making a very effective display. A good reproduction of this window will be found on page 82. These goods are well known to the trade throughout the Dominion. The Richard L. Baker Co., sole selling agents, report an increasing demand for the same.

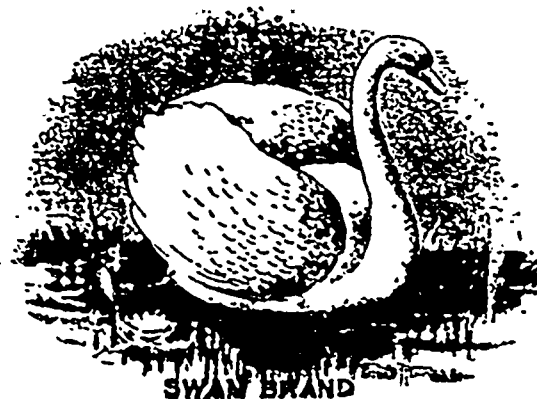
Horn Bros., proprietors of the Lindsay Woollen Mills, since acquiring possession of the mills, have been making changes to improve their output and have shipped largely to the Northwest. New machinery is being added, the firm having purchased a set of wide English cards and a 240-spindle spinning mule. The three machines which comprise the set of cards are built in massive iron frames with polished steel arches, and are fitted with brass bearings and equipped with automatic feeding attachments which will effect a considerable saving in help to operate them.

# Boating, Camping and Verandah Cushions

NEW AND ATTRACTIVE GOODS.

## PATRIOTIC CUSHIONS, four styles.

**Cotton  
Comforters**



SWAN BRAND

**Bed  
Pillows**

PRICE LISTS SENT ON APPLICATION.

LETTER ORDERS PROMPTLY ATTENDED TO.

Our goods are sold from Ocean to Ocean.

# The Toronto Feather & Down Co., Limited

Sample Room, Office and Factory, No. 74 King St. W., Toronto.

# M. MARKUS

Foreign Manufacturers' Agent  
and . . . . .

IMPORTER  
OF

**Dry Goods, Smallwares,  
Trimmings** for Clothing, Mantle, Shirt,  
Cap and Fur Manufacturers.

**Silks, Satins, Velvets,  
Velveteens, Felts.**

GERMAN TEXTILE GOODS  
a Specialty.

Silk and Cotton Woven Labels.  
STOCK OF TRIMMINGS COMPLETE.

**SILK VELVET AND VELVETEENS**  
JUST RECEIVED.

**30 Hospital St., - Montreal.**  
Toronto Office: 67 YONGE ST.

Genuine . .  
**Celluloid**

**Collars, Cuffs and  
Shirt Bosoms**

All Fine, Fresh Stock.

GENUINE GOODS are  
stamped with our TRADE MARK  
Trade Mark.



The Miller Bros. Co., Limited  
30 DOWD STREET, MONTREAL

Toronto Agent :  
G. B. FRASER, 3 Wellington St. East.

## BE SURE YOU HAVE THE BEST.

### **KNOX'S LINEN THREADS**

have been in use for over 100 years by all the Best Tailors  
in the World. Quality has been always right.

### **DEWHURST'S COTTON THREADS**

All Cords and Finishes.

Guaranteed Full Length.

### **MILLWARD'S SEWING NEEDLES**

are the best known for quality.

### **Paton's Scotch Boot and Shoe Laces**

"BEAT ALL GERMAN IMITATIONS."

Cotton, Thread, Wool, Silk, Leather and Porpoise Hide.

SEE NAME ON EVERY BOX.

Sole Agents for Canada

## **GEO. D. ROSS & CO.**

24 Wellington St. West, TORONTO.

648 Craig St., MONTREAL.

REGISTERED



TRADE MARK

The Tailor who desires to give his customer the best that can be given, can only do so by buying cloth on the back of every yard of which is stamped the

**Registered Trade Mark, as above.**

This Trade Mark means that the goods are

# Salt's Belwarp Cloths

and are made at the famous mills of

**Sir Titus Salt, Bart., Sons & Co.**  
Limited  
**Saltaire, England**

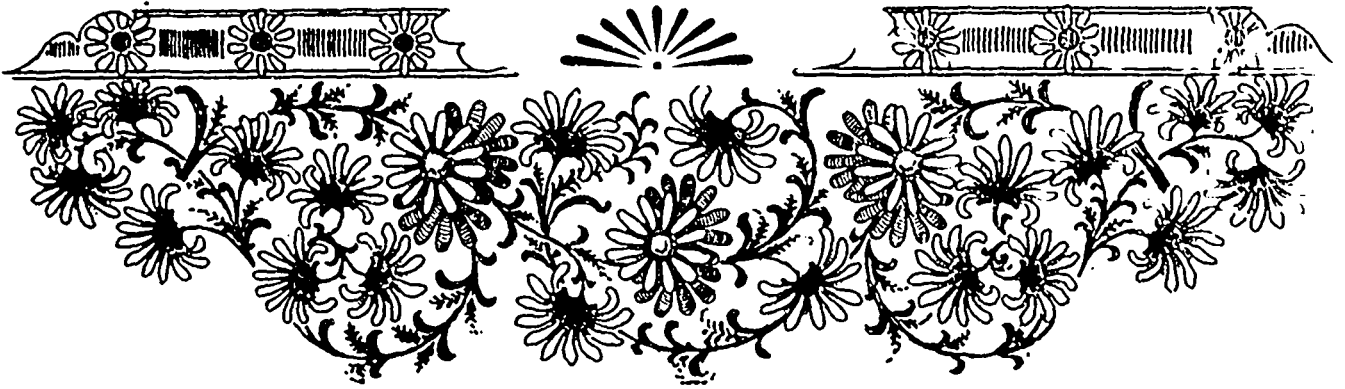
where the wool is taken in its raw state, and every process thenceforth is done within these mills.

Every quality in the Belwarp Range is made of pure wool only. The dyes will last as long as the fibre of the cloth is left and will never fade. Every garment made can be guaranteed unshrinkable.

It having come to the knowledge of Sir Titus Salt, Bart, Sons & Co., Limited, that these goods have been sold in Canada through an unauthorized agency, they hereby beg to notify the Trade that this source of supply has been stopped, and that the sole agents for the goods in Canada are:

**The Gault Brothers Co., Limited,**  
**John Macdonald & Co.,**

**Montreal**  
**Toronto**



## Glothing and Woollen Trade.

### ENGLISH LADIES' TAILOR-MADES.

THERE is, if anything, a more decided tendency in the fashions adopted this season by leaders of society to favor plainly-made costumes, and tailor-made styles are more firmly established than ever as an integral part of a fashionable woman's wardrobe. Indeed, we doubt if they will ever be displaced from their position. Even in Paris, which has held so long undisputed the sceptre of modern fashion, London tailor-made styles have been very generally accepted, and whilst the chic Parisienne may soften the correct and severe lines of the Englishwoman's outdoor costume, yet she does not disguise its unmistakable origin or inspiration; indeed, is proud to boast the possession of an English tailor-made garment.

The new styles are mostly built of cheviots and tweeds, in light pastel tints of blue, rose, and greyish greens, but these light shades are best suited to tall and slim figures. The rough homespun and friezes have caught on, and are the novelties of the moment. They do not, however, displace the venetians, face cloths and covert coatings, which, with meltons and serges, are in everyday request. Cloth of a very fine texture is now being worn for fashionable evening gowns, white, grey, blue, and violet being the preferred shades.

The newest skirts are cut very long, and, whilst the leading houses find many of their clients are firm adherents to the more sensible fashion of short skirts, there are many more who have fallen victims to the charms of the newer, if more inconvenient, trailing garment. These are, as a rule, devoid of trimming beyond stitching, and, while the front part remains perfectly plain, the formation of the back is undergoing various changes and modifications.

One of the newest styles is a stitched and pleated skirt, with a plain front and a back and hip part of seven wide pleats stitched from waist to knee line, thus the back shows a wide box-pleat, with three large single pleats on each side that extend to the front breadth.

Some very new skirts shown in the West End are in rough tweed or homespun of a light shade, plainly made with a single box-pleat and having two stole-shaped bands of plain cloth in a darker shade stitched down the front. The short jacket or Eton coat to match has a deep flat fold of the plain cloth stitched around it, the cuffs and roll-collar being formed of the same.

The whispers heard of skirts and coats in different colors and cloths do not, as yet, amount to much. There are very few to be seen, but there are, as usual at this period of the

season, a few check skirts to be noted. The coat and bodice styles now put forward include a very novel Eton coat, which is cut out in a round at the neck, and is fastened across the fronts with stitched straps of cloth and steel or gold buttons.

The most popular form of coat rever and cuff facings continues to be velvet, but this is usually ornamented with braiding in a lightly-traced design, worked with braid formed of silk, and either gold, oxydized silver or steel metallic threads. All costume coats continue to be cut with very short skirts, and the smartest have sleeves that come well down over the hands, those on tight-fitting bodices being usually finished with funnel-shaped cuffs.

Driving or promenade coats are preferred in three-quarter length, and are probably the smartest things shown in tailor-made styles this season. They are chiefly in light grey and fawn cloths, and are cut very full in the skirts. The most favored styles have high upstanding collars, the revers being cut very wide and full and finished with self-colored stitching. Large bone or mother-o'-pearl buttons are the sole ornamentation.

An extremely smart driving coat, in light grey boxcloth, made by an exclusive West End house, had each seam braided with three lines of narrow silk braid in self-color, one on the seam itself and one on each side. The peculiarity of this coat was that it fastened invisibly with hooks and eyes, and was finished without a single button. Another very smart driving coat, turned out by the same house, is stitched to cleverly imitate a double coat, the upper part being vandyked to fall over some 11 rows of stitching, and the same effect is also carried out on the collar and cuffs.

A well known sporting tailor in the West End has just built for Miss Violet Vanbrugh, to wear in the revival of "Dandy Dick" at Wyndham's Theatre a most up-to-date short driving coat in tan box cloth, ornamented with large white pearl buttons. Mr. Pinero's instructions were, for this character, that the costume should be of the "most pronounced masculine style," and right well have his instructions been carried out. Under this coat Miss Vanbrugh wears a severely-cut well-fitting gown of black and white shepherd's plaid tweed, with a double-breasted buckskin vest, fastened with buttons of crocodile leather and set off with a white stock and high linen collar. She also wears a hard brown felt coaching hat and is a credit to her tailor.

Buttons are of considerable importance on the fashionable tailor-made gown or jacket, and the more exclusive houses are using some very choice, if costly, examples of the new enamels, cameos, onyx and hand-painted patterns, and for cloth gowns

# The Maple Clothing Co

DRUMMONDVILLE, P.Q.



Trade Mark

(Strong and Durable)

Be sure this stamp is on the goods you buy, there is none better made.

Manufacturers of

Blouses  
Silk Blouses a specialty  
Tailor-Made Skirts and  
Jackets  
Men's Negligee Shirts  
Top Shirts  
Whitewear of every description

Overalls and Jumpers  
a specialty.

**E. Pelletier, Manager,** Fraser Building,  
MONTREAL.

# SPECIAL SALE

## CLEARING

### 2,000 Boys' 3 Piece Tweed Suits

in assorted shades and patterns, well made and trimmed, perfect fit.

Write for Samples and Prices.

**N.B.**—Drop us a card and have your name placed on our special mailing sample list.

**THE G. A. THORPE MFG. CO.**

Wholesale Clothing Manufacturers,

57-59 Bay Street

**TORONTO**

# Finley, Smith & Co.

Importers of ...

**WOOLLENS** and

**TAILORS'**  
**TRIMMINGS**

29 VICTORIA SQUARE

WM. C. FINLEY  
J. R. SMITH

**MONTREAL**

Sole Agents for

Trafalgar, Britannia and Royal Navy Serges.

# JOHN FISHER

SON & CO.

Cor. Victoria Square and St. James Street

**MONTREAL.**

**WOOLLENS**

— and —

**TAILORS' TRIMMINGS.**

Letter Orders receive prompt attention.

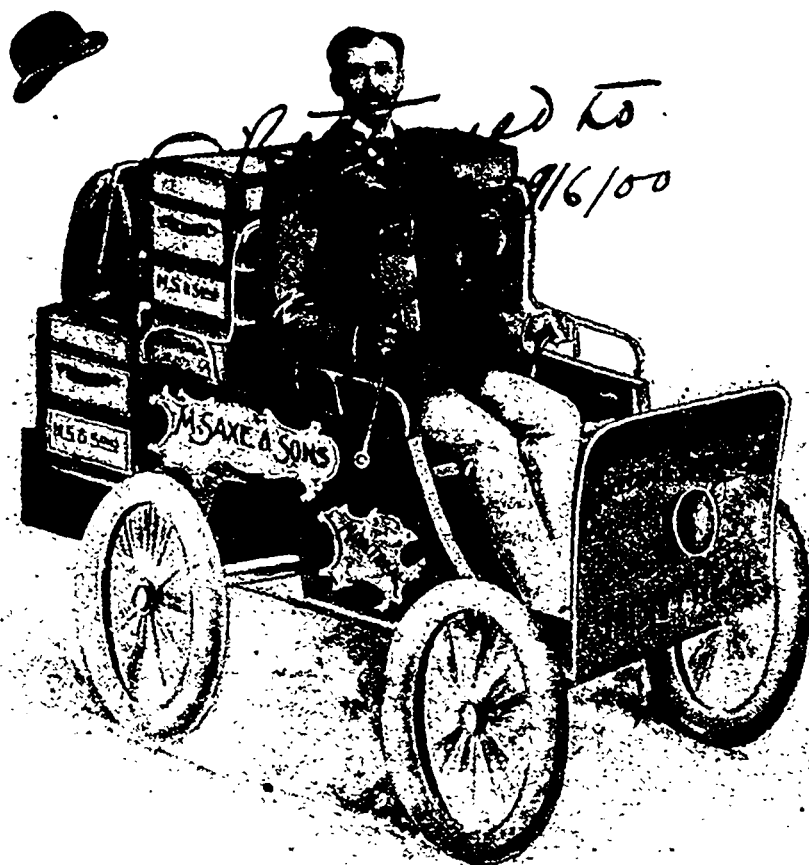
101 and 103 St. Peter Street, QUEBEC.

# M. SAXE & SONS

MONTREAL'S LEADING AND LARGEST  
WHOLESALE

## Clothing Manufacturers.

WAIT FOR OUR TRAVELLER BEFORE PLACING YOUR FALL ORDER.



All our Travellers are now on the road showing their  
Fall Samples.

### SEE OUR SPECIAL LINES:

Men's All-Wool, Heavy Frieze Ulsters at \$4.

Men's Heavy, All-Wool Tweed Suits at \$5.

IF OUR TRAVELLER DOES NOT CALL ON YOU DROP US A POSTAL. SAMPLE GARMENTS SENT PER EXPRESS PREPAID.

**CLOTHING AND WOOLLEN TRADE.—Continued.**

in light pastel tints, destined for the "Sunny South," a great number of large tortoiseshell buttons have been used.

When very small buttons are used they are sewn on in sets of three in triangle form. Very small silk-covered buttons are occasionally used to sew down the hip and back pleats in the new skirts.

When waist buckles are employed in the best-class trade they are of crocodile leather, or the new style known to the Parisians for some time past as "art moderne," in which enameled metal that reproduces the fashionable pastel tints is ornamented with insets of crystals and colored stones.—*London Gazette of Fashion.*

**YOUR MONEY BACK.**

H. Shorey & Co., of Montreal, have issued the following card to their customers. We commend its perusal to our readers in all lines. A wholesale house that is willing to back up their customers in following this advice seem to have the right kind of business courage and to feel pretty certain of their goods: "When a person buys something with which he becomes dissatisfied after he has taken it home and looked it over the second time it is the worst kind of advertising not to refund his money as soon as he speaks of it at the store. It doesn't matter whether he or the store is at fault—nothing in the world will give a store such a black eye as to compel a person to keep goods he does not want and with which he is not satisfied.

"There is only one thing that can happen to a store which does not make good an unsatisfactory purchase, and that is to incur the enmity of all the friends of the person who has, or thinks he has, a grievance. A business cannot afford to lose the confidence of even one person. Every purchase—whether it be a high-priced suit or a bone collar button—should be made a satisfactory purchase to the purchaser.

"The minute a customer comes in with a kick, the first thing to do is to give him his money back. Don't try to argue with him, and don't wait for him to ask for his money.

"Anticipate his question with a 'Do you want your money back?' Invariably the customer will ask the privilege of an exchange. If you approach him in this way, if he says 'yes' give the amount to him immediately, and then ask whether you might not be allowed to show him something which you think will be satisfactory, and you will find that you will make a sale.

"With such treatment as outlined above no man could become angry. If he were angry when he came in your willingness to make good his claim would calm him. You have heard that 'a satisfied customer is the best advertisement.' By giving money back you change a bad advertisement into a good one.

"When a store advertises 'Money back when you want it,' it shows that the store has confidence in its own stock, and if people think a store relies on the goodness of its own stock they are more likely to trust in that store and in its goods."

Mark Workman, Montreal, has had his tender accepted by the Imperial War Office for 30,000 great coats for the Imperial troops. The contract provides that the goods shall be delivered three months after the date of the arrival of samples and instructions, to the Militia Department in Canada. Mr. Workman is also ordered to make 20,000 jackets and 20,000 pairs of trousers of khaki, and the cloth is sent out and the

samples also, in order to have them done. Mr. Workman says the cloth is splendid stuff. The orders came, it may be said, largely through the influence of Lord Strathcona. Mr. Workman's staff are hard at work on the uniforms, determined to make them a credit to Canadian tailoring.

**A SPECIES OF BUFFALO NOT EXTINCT.**

H. Shorey & Co., Montreal, have added a number of novelties to their Fall samples, among which is an overcoat which they call Cape Buffalo. It is the cleverest imitation of a fur garment that we have ever seen, and is guaranteed perfectly wind, water and frost proof.

It is said that two strong men with pinchers failed to tear the fabric, and the fur-like surface cannot be pulled out. The longer these Cape Buffalo coats are worn the brighter they look.

The fabric is Canadian, and the method of its manufacture is a secret. This garment will, undoubtedly, be popular for the coming Winter; its utility and strength will commend it to the country trade of Canada, particularly to that of the Northwest.

Mr. Alfred Taylor, for ten years manager of the Oak Hall clothing house in London, Ont., has been promoted to the management of the large branch of the establishment at Hamilton.

Khaki duck, drill and serges will be much worn for this Spring and Summer in bicycle and outing suits; also vests and juvenile garments. H. Shorey & Co., Montreal, have got up a very neat little ad. for these goods in the form of a Union Jack, printed on a card designed to be worn in the hatband, showing a small flag just above the band. The ad. is written on the reverse side of the flag.

Hughes Clothing Co., of Orangeville, have remodelled and redecored their place of business, so that it is now one of the finest stores in that section of the country, and in thorough keeping with the high-grade lines of woollens and furnishings in which they deal.

H. Shorey & Co., of Montreal, have distributed gratis to 460 of their customers this season specially written illustrated advertisements set up in electro, advertising their goods to the consumer. This should, if there is any virtue in advertising—and we are convinced there is—produce good results. These advertisements generally end up with the words: "Satisfaction or your money back." That way of talking certainly denotes that they believe in their own goods.

The Warton woollen mill has been purchased, and will be put into immediate operation. The new owners are Messrs. Porter, Leith & Co., and the mill will be under the management of Mr. Ezra Hallman.

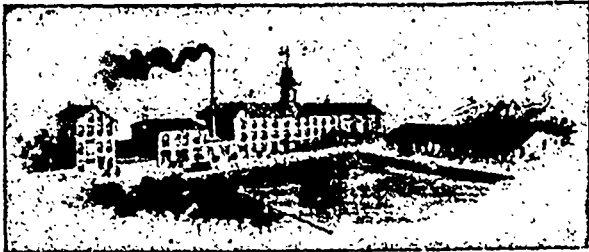
**THE FRIEZE ULSTER.**

If made of real frieze, is one of the most useful and economical garments supplied by the clothing trade for Canadian winter wear. Unfortunately the tendency to run down the quality of this fabric among certain clothing manufacturers, whose ambition seems to be in the direction of price rather than quality, has put a lot of worthless so-called frieze garments on the market. We would suggest to our readers in

# The Galt Knitting Co.

LIMITED

GALT, ONTARIO.



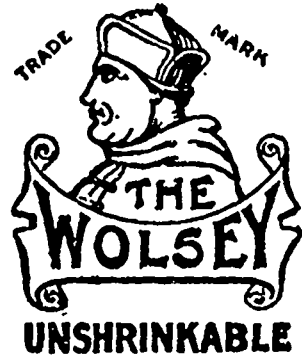
Makers of the

## "Tiger Brand"

of Underwear, in plain and fleeced effects.

**EIDERDOWN SPECIALTIES**  
and **SHOE LININGS.**

# What is the Wolsey?



Registered in Canada.

**"Wolsey"** is all-wool underwear, of British manufacture. Guaranteed positively unshrinkable.





TO BE PROCURED FROM THE  
LEADING WHOLESALE IMPORTERS.

# Fall, 1900.

Canadian Woollens

and

General Dry Goods

- |             |                                                                                     |                                                   |                                             |                            |                       |                       |
|-------------|-------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------|----------------------------|-----------------------|-----------------------|
| See         |  | Fleecy Lined Shirts and Pants.<br>Knitted Shirts. | Fleecy Lined Top Shirts.<br>Flannel Shirts. | Cloth Shirts.              |                       |                       |
| Our         |  | Cardigans.<br>Hosiery.                            | Pull-overs.<br>Mitts.                       | Jerseys.<br>Fingerings.    | Socks.<br>Yarns, etc. | Over-socks.           |
| Travellers' |  | White Blankets.<br>Grey Blankets.                 | Colored Point Blankets.<br>Horse Covers.    | Rugs.<br>Horse Blanketing. |                       |                       |
| Samples     |  | Beavers.<br>Dress Goods.                          | Meltons.<br>Flannels.                       | Serges.<br>Druggets.       | Suitings.<br>Etoffes. | Pantings.<br>Friezes. |

Sample Rooms  
Temple Building,  
MONTREAL

**P. Garneau, Fils & Cie.**  
QUEBEC.

Sample Rooms  
Sandford Block,  
WINNIPEG



# "Tiger Brand"



# Clothing

"Tiger Brand" is the best clothing being produced in Canada to-day.

"Tiger Brand" has the most style---and the label's the quality guarantee.

"Tiger Brand" is a trade-winner for the dealer, because it gives such absolute satisfaction to the wearer.

"Tiger Brand" assortments for present demands are complete---and wire, letter, 'phone or personal orders have our quickest attention.

## E. BOISSEAU & CO., TORONTO

TEMPERANCE AND YONGE.

# Sort Up Your... Clothing Stock



FOR   
 SPRING  


Goods forwarded by return express.

**NO DELAY. NO WAITING.**

Customers wishing to assort present stock will find it to their advantage to

Send for our Price Lists  
and Sample Clippings.

In writing, please indicate class of goods required, so that we may know the kind of samples to send you.

---

# H. Shorey & Co.

Manufacturers of  
 Ready-Tailored Clothing

— MONTREAL

**CLOTHING AND WOOLLEN TRADE.—Continued.**

the clothing trade a perusal of an interesting little booklet on friezes, issued by Messrs. H. Shorey & Co., of Montreal. This booklet is mailed free by them on application.

Fraser, Fraser & Co., of St. John, N.B., intend to retire on August 1 from the retail business in ready-made clothing, men's furnishings and custom tailoring, to devote their whole attention to manufacturing. The premises at the corner of King and Germain streets, St. John, N.B., now occupied by their retail and custom department, will be taken over by Arthur Henderson, Donaldson Hunt and B. Blair McLaughlin, under the firm name of Henderson, Hunt & McLaughlin. These gentlemen propose to push the clothing, furnishing and tailoring business with great vigor. Mr. Henderson is a practical tailor and cutter, who has had charge of Fraser, Fraser & Co.'s tailoring department for a number of years. Mr. Hunt has been with T. McAvity & Sons for over 18 years, has had charge of their advertising department, and has also looked after Fraser, Fraser & Co.'s bookkeeping for several years past, thus gaining a knowledge of the retail business in their lines. Mr. McLaughlin is a practical clothier and furnisher, and has had charge of Fraser, Fraser & Co.'s Truro store for a number of years.

J. M. Mayell & Son, late of Kingston, have opened in clothing and furnishings at St. Thomas. It is a cash business.

H. Shorey & Co. report a very decided improvement in the class of clothing their travelers are selling for the Fall of 1900. THE REVIEW is always glad to hear that people are buying high-class goods rather than rubbish, as this is a certain indication not only of prosperity, but of sound sense.

We have always maintained that the best was not too good for Canadians. Our South-African record points in the same direction.

**THE FALL DRESS GOODS SITUATION.**

A BUYER'S REPORT ON STYLES AND PRICES.

MR. FRASER, of S. Greenshields, Son & Co., who has just returned from Great Britain and the Continent, reports that the dress goods situation is very stiff indeed. Prices are high. Stuff simply cannot be bought cheap. The trade may as well make up their minds to that. There is a difference, however, between the English and French goods. The Frenchmen lost their heads completely during the recent advances, and their goods are away up 40 per cent., whereas Bradford stuffs are only advanced some 15 per cent. The feeling of the trade is away from the French goods.

Plain effects are going well just at present, and will for some time; but for Fall there is no doubt at all that tartans and check tweeds will have almost exclusive hold on public taste. Of these, the variety shown is really wonderful. All shades of light and dark are blended, and the effects are rather new.

For blouses, the great favorites are going to be in printed opera flannels and striped opera flannels. These opera flannels are in many different styles, a prominent one being that with silk embroidery effect.

The separate skirt will be very much in vogue, and, with a view to this, special lines in camel's hair effects are shown. The shades of them vary considerably.

Fancy blacks with small chenille figures and blacks in boucle effects will be popular. There is, of course, always a good demand for blacks, whatever is going. For elderly ladies some extremely fine and suitable goods are among these new stuffs. Then, there are plain serges and Scotch tweeds, both plain and colored; also cashmeres. A very taking range is being shown in camel's hair spots. This line is expected to run especially well.

Velveteens and all other lines into the composition of which Egyptian yarns come, are up in price. The Egyptian crop has been a failure, hence the advance. Black broche silks are coming in again. Silks, also, are dearer. Just now printed silks are leading, and they are quite scarce.

For Fall, silk velvets will be in evidence, blacks and colors for trimmings.

To come back to the main point, the most noticeable thing in the whole aspect of the trade at present is that there is no possibility of any break in sight.

**NEW BRADFORD MAKES.**

Owing to the increase in the production of colonial crossbred wools, Bradford manufacturers have set up special machinery to deal with them and produce certain fabrics of good quality and the latest design at moderate prices. A Bradford correspondent says: "As every season brings with it some new fabric or modification of an old one in which the properties of this crossbred colonial wool have been successfully utilized, and the prices of the competing raw materials, such as cotton, linen, silk, and merino wool, are unusually high, whilst the quotations for colonial crossbred wools are within a penny of the very lowest point ever touched, there seems to be every reason to look for any alteration of price in the near future being in an upward direction. I am glad to find that in the dress goods trade there are some new and clever fabrics being shown made from these wools, which I feel sure will be well received, especially as they possess all satisfactory wearing properties of the Bradford coating serges, which have of late years become so popular with lady wearers all over the civilized world. To sum up the whole situation, there seems to be every indication that we are on the borders of a largely increased use of fabrics made from these crossbred wools, and this not only means that Bradford has a great opportunity before her, but also that the price of this raw material will be at least maintained—probably increased—and also that increased prosperity will ensue to the producers, who are largely British colonists, and whose increase of purchasing power will benefit Bradford. In confirmation of the view expressed above, I understand that a considerable quantity of the crossbred wools of the cheaper kind, which was withdrawn from the recent colonial wool sales in London, has been purchased by private arrangement, and there are also an increased number of offers for worsted yarns from the Continent, which would be fixed up if only a staple basis of prices could be established."

**HAT AND CAP RACK.**

Reference has been made in these columns to Kirk's patent hat and cap rack. It will be seen in another column that Mr. McDonell, of Westport, who purchased one of these racks, is well-pleased with it, and has written the manufacturer his opinion. The rack is one of the most useful of modern store appliances.

# “Glovine”

**THE MODERN CLEANSER.**

Do you know what it does?



## CLEANS GLOVES!

*of all kinds.*

Put up in 16 oz. bottles, and on sale by all leading dry goods stores.

Canadian Agent,

**FRED. W. WINTER,**  
33 Melinda St., TORONTO.

MANUFACTURED BY \_\_\_\_\_

**THE GLOVINE MFG. CO.**  
WILKESBARRE, PA

# We Can Do It

When you are sorting up your lines of UNDERWEAR you want it in a hurry.

We can now give you very prompt delivery of our Perfect-Fitting Ribbed Underwear in ladies', children's and infants'; men's natural and lambs' wool.

**The C. Turnbull Co.,**  
of GALT, Limited.

GOULDING & CO.,  
30 Wellington St. East  
TORONTO.

JOS. W. WEY,  
6 Bastion Square,  
VICTORIA, B.C.

The...

# “Beaver Brand” Macintosh

This is what our customers say: “Never had Macintoshes that gave such satisfaction as the ‘Beaver Brand’”

**HAVE YOU TRIED THEM YET?**

If not, begin the new century with Macintoshes that will give the greatest satisfaction to you as well as to your customers.

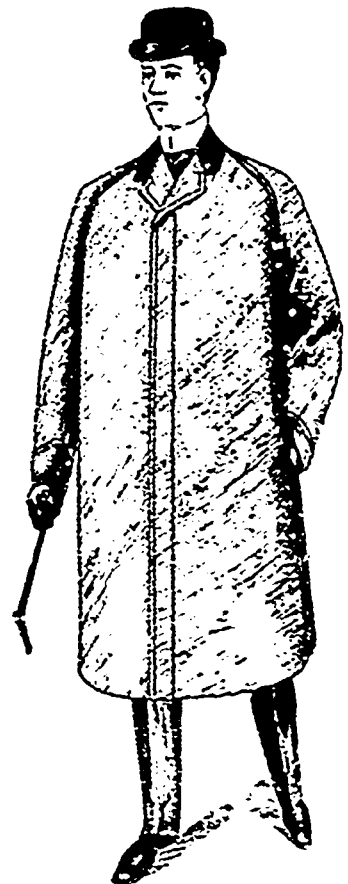
**THE BEST AND CHEAPEST MADE  
OR SOLD IN CANADA.**

Write us if our traveller does not call on you.




## The Beaver Rubber Clothing Co.

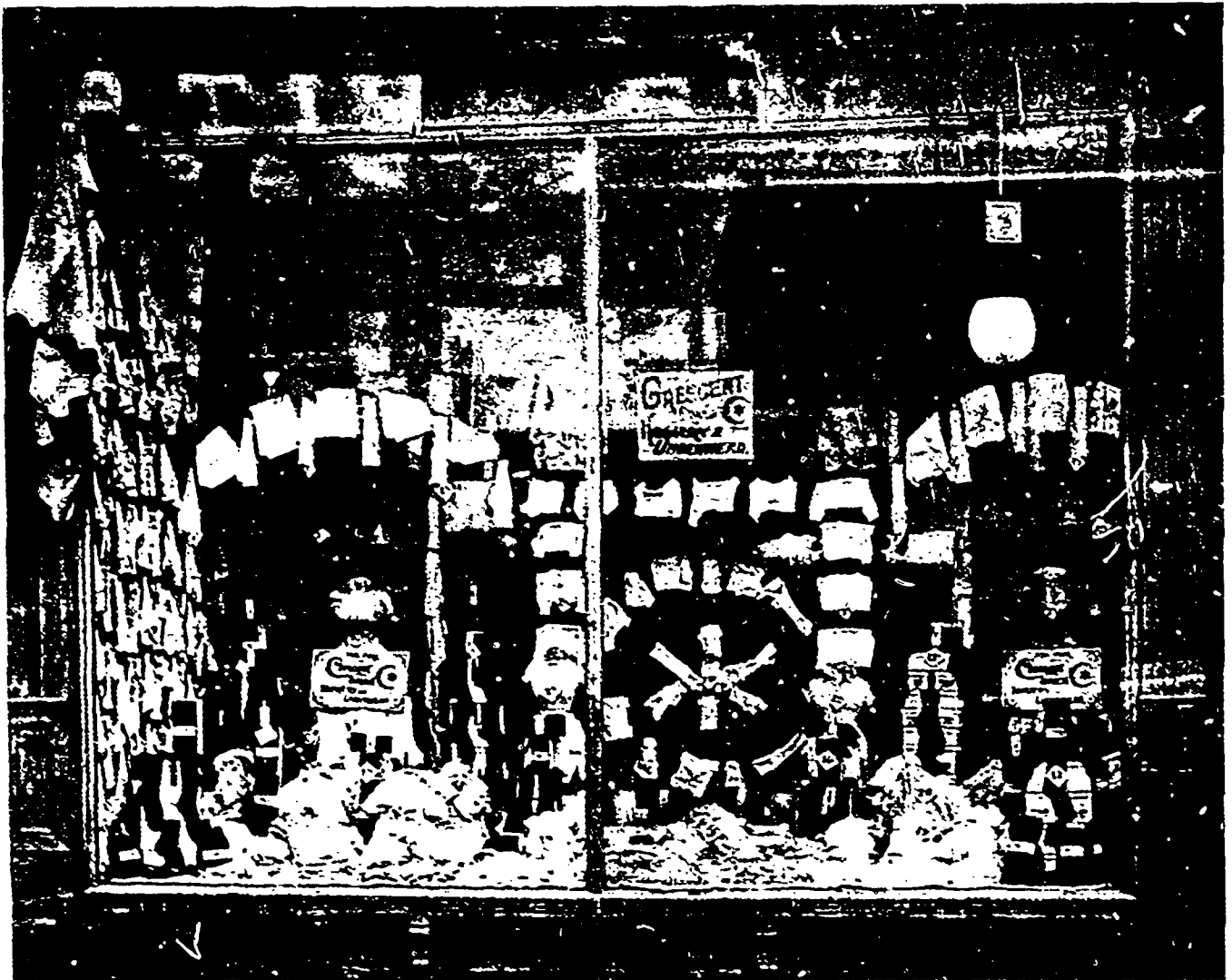
1490 Notre Dame St., MONTREAL.



“RAGLAN.”

A **Crescent**   
**Brand** REGISTERED

 **Hosiery and Underwear**  
**Window.**

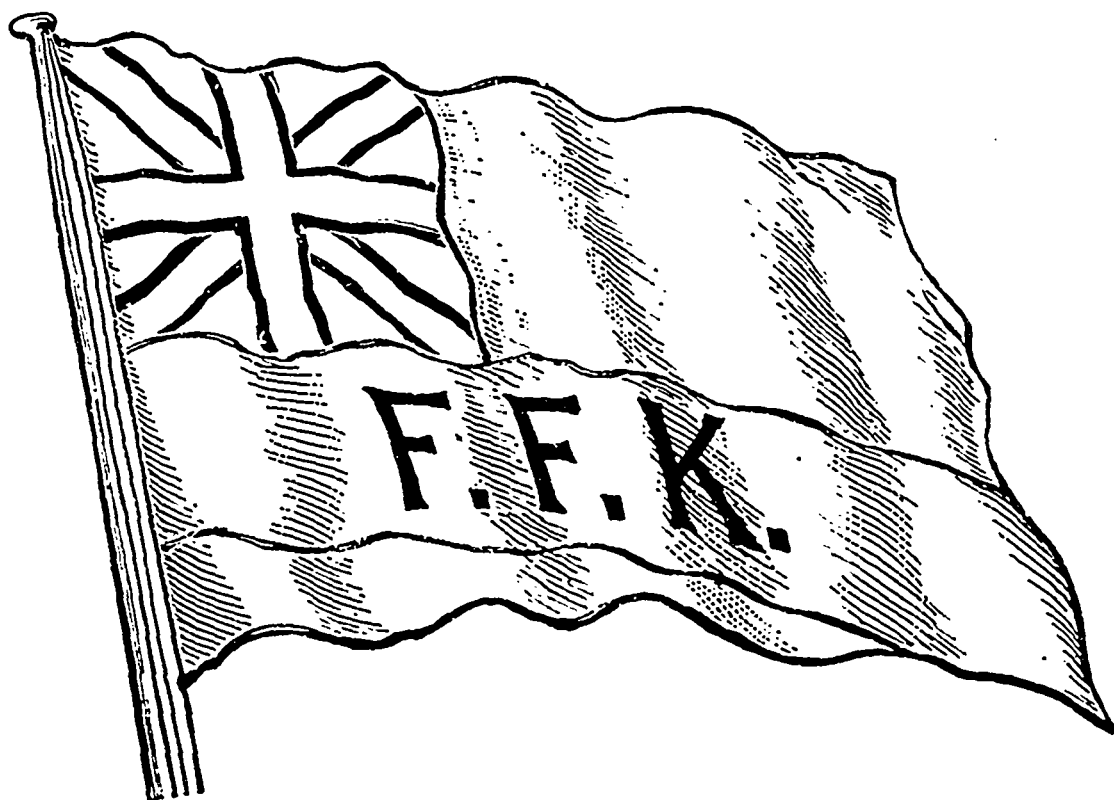


DESIGNED BY THE COOPERATIVE STORE CO., LIMITED, QUEEN ST. WEST, TORONTO.

THE RICHARD L.  
 BAKER COMPANY,  
 TORONTO  
*Sole Selling Agents.*



S. Lennard & Son  
 DUNDAS  
 MANUFACTURERS OF  
 "Crescent" Brand Hosiery and Underwear.



# Glover & Brais' Bankrupt Stock Sale

**\$100,000 at 25% Discount.**

Stock still fully assorted. Brais Brand goods continue to arrive from **British, Foreign and Canadian Manufacturers**; special lines ordered in advance and left on their hands, bought by us for cash at a sacrifice and offered to you on the same basis. We guarantee you a saving of at least 25 per cent. on an all-round purchase.

*What More Can We Do for You?*

Goods new, fresh, tony, and perfect in every respect.

## SALE OF SAMPLES

An enormous quantity on hand and we offer to send you all on approval subject to one condition only, viz: that you keep all or return the parcel complete.

## SOLD OUT SAMPLES

Sample Ties, \$1.25 for 75 cts., \$2.25 for \$1.50, \$4.00 to \$6.00 for \$2.25.  
 Sample Braces, 75 cts. to \$2.00 for 75 cts., \$2.25 to \$3.00 for \$1.50, \$3.25 to \$4.50 for \$2.25  
 Sample Half Hose, \$1.90 to \$3.00 for \$1.80, \$3.25 to \$4.50 for \$2.25, \$4.50 to \$6.00 for \$3.00.  
 Sample Golf Hose, \$4.50 to \$6.00 for \$3.00, \$6.50 to \$9.00 for \$4.50, \$9.25 to \$12.00 for \$6.00, \$12.50 to \$18.00 for \$9.00.  
 Sample Undershirts, \$2.25 to \$4.00 for \$1.80, \$4.25 to \$6.00 for \$3.00, \$6.25 to \$9.00 for \$4.50, \$9.25 to \$12.00 for \$6.00, \$12.50 to \$18.00 for \$9.00, \$18.50 to \$36.00 for \$18.00.

TRY US WITH AN ORDER WE TAKE ALL THE RISK.

Full line of Regatta Shirts, fresh from the laundry May 1. Ordered by Glover & Brais but not finished up.

**COULD NOT BE BOUGHT TO-DAY FOR LESS THAN 25 PER CENT. ADVANCE.**

ALL SIZES IN STOCK.

PRICES—\$6.50 for \$5.40, \$7.50 for \$6.25, \$9.00 for \$7.75, \$9.00 for \$8.00, \$9.50 for \$8.00, \$10.00 for \$8.00, \$9.50 for \$8.25, \$10.50 for \$8.50, \$10.00 for \$8.75.

TERMS—NET 30 DAYS FIRST OF FOLLOWING.

# F. F. KELLY, Montreal.

## NEW GOODS IN WHOLESALE TRADE.

THE W. R. BROCK CO., TORONTO.

**T**HE W. R. Brock Co., Limited, Toronto, are just now having remarkable success with muslins, printed muslin lace effects and dimities, which they are selling at 40 per cent. under market values. A shipment of cardinal cashmere is just coming in. These goods are scarce and much in demand. A line of black and white shepherd checks, all wool, for 50c. retailing, are going well. They are also showing a line of black and white muslins, sightly goods, to retail at 25c.

This and next week they are opening up repeat orders of tapestry carpets, and will be, during the month of May, in a position to show a very desirable and select range of patterns. They have also a complete range of linoleums in 8 1/2 and 16 1/2 widths, and floor and table oilcloths. The curtain department is booming. Many new lines have been added, and the entire range is still intact, beginning at the lowest number. Art muslins are selling freely, and they have just added to stock a number of ranges at popular prices.

In fancy worsted suitings, the woollen buyer reports stock is still well assorted in all shades of greys, both checks and stripes, with a big demand for them. Also, a large range of homespun, all shades of greys and fawns. These are scarce goods. The firm have just cleared out the balance of the stock of goods of two large Canadian mills, about 400 pieces, which they are showing at and below mill prices. The sorting trade in woollens has been exceptionally good during April.

In the muslin department, Brocks are showing good values in all lines of muslin. This is clearly demonstrated by the fact that three or four advances have taken place since present prices were marked on the goods. This applies to Victoria lawns, apron lawns, etc. A repeat order placed with a Manchester firm had to be cancelled, because their firm would not pay the price of to-day, preferring to be out of the goods rather than ask customers the necessary prices. They also show a large lot of fancy white muslins picked up in the Manchester market by Mr. B. B. Cronyn from a manufacturer who wanted cash rather than goods.

The fancy goods department have a large range of parasols, sunshades, black fringes and gimps, belt buckles in nickel, gilt, medallion, patriotic combinations, etc., also pulley belts, buckles and rings in large assortment, fancy garter lengths put up in attractive cabinets, chiffon neckwear, the latest novelties bought at a sacrifice from the Cookson, Louson factory. Fancy ribbons in large variety; all widths and combination of colorings are shown.

Wise merchants will this season lay in a larger stock of flags and patriotic decorations than for many years, on account of the great wave of loyalty that is spreading from Halifax to Victoria. The Brock Co. have anticipated this demand and can supply flags of all kinds and all nations in cotton at moderate prices, including Union Jacks, the British Ensign, Canada, Scotland, Ireland, St. George's Cross, Royal Standard, French tri color, and Yankee flag, etc. Also ribbon flags, patriotic pins, clasps and all such articles to suggest loyalty and patriotic feeling.

Waterproof clothing is a line many houses have dropped, but The Brock Co. have a very large stock of all kinds and

styles in men's and ladies' goods, including Scotch, American and Canadian manufactures.

Plum and kangaroo are the names of two lines of cashmere socks that can be retailed at the popular prices of 25 and 35c. per pair. The Brock Co. claim that there is nothing to even equal them in value, and will send sample dozens on application. The firm have secured lately, in addition to 2,000 dozen of men's up-to-date neckwear, bought from the Cookson, Louson factory, 1,000 dozen of men's half-hose much below the cost of production; also several lines of underwear which will interest parties on hunt for trade stimulators.

The stock of ladies' and men's underwear is very complete in men's balbriggan, merino and natural wool, also ladies' ribbed in all kinds, sizes and prices. Fabric and kid gloves are a big line with Brock, every size, kind and style wanted for the masses can always be had, together with a good assortment of sensible fancy lines to tone up stock. A stock lot of ladies' blouses, recently picked up, to retail at 50c., are fully 50 per cent. below good value. They also show some white muslin blouses and dresses, put up one in a box, with sufficient muslin edging and insertion properly matched to trim the garment as it should be.

This is the month for sorting-up the hosiery stock, and the immense assortment carried by the Brock house would lead a person to conclude that anything that was wanted in any line of cotton or cashmere here could be supplied. They place orders for thousands of dozens where a short time ago they would buy ten, so a merchant can always depend on getting good value.

The wash goods department report a large demand for mercerized foulard, which is a very fine light-weight fabric in foulard silk patterns—pink, sky royal, harvest, navy blue, cardinal and black grounds. They have already had several large shipments that have not nearly met the wants of customers, as everyone who has had the goods finds that they sell like hot cakes. They expect another shipment about May 1, which will comprise over 100 different designs, repeats of the best selling patterns.

Mercerized brocaded foulards are having a tremendous run in the United States and Great Britain, and are impossible to get at the present time in the regular way. Brock's buyer very fortunately secured part of an American firm's lot. It is a nice soft, silky-feel, good firm fabric, in black and white, harvest blue and white fancy polka patterns.

Foulard satanas is a cloth with a very high satin finish, as bright as the highest priced satins, which has taken the trade by storm. Every lady who sees it is in raptures at once. A great difficulty has been to get deliveries. They have just passed into stock a lot of over 400 patterns, which are being picked very quickly.

Notwithstanding the heavy advances, the last shipment of two of their specials in towelings was bought at a special price when the market was at its lowest ebb, namely, m43, a 16-in. check glass cloth, retailing at 5c. a yard, could not be jobbed now in a regular way at less than 7c.; b18, an 18-in, wash huck toweling, pure white. This line retails at 10c. and bears a good profit, which is less than the regular wholesale price. B30, a 58 in. cream damask table linen, extra heavy weight, a line to wear like wire, to retail at 30c., and a leader at that.

WYLD-DARLING CO., LIMITED.

In their staple department, Wyld Darling Co., Limited, have their stocks well assorted. They are offering special values just now in all domestic cotton goods, which they bought before the recent advances. They have several new ranges of art denims, art satens and cretonnes in designs

We stock probably the finest line in the trade.  
Allover Laces and Nets, Lace Scarves,  
Swiss Embroideries and Allovers,  
Esprit Lace and Nets,  
Lace Braids, etc., etc.



Our LACE CATALOGUE FOR 1900 is now ready,  
and will be sent to any reliable merchant on application.

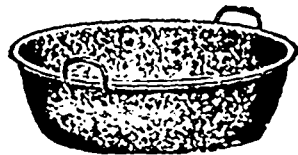
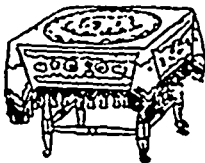
**F. Robertson & Co., Toronto**

## We Have Made a Superb Line of Parasols.

Buyers are especially invited to call and inspect our range at our show room,

*20 Front Street West,  
 Toronto.*

## The Irving Umbrella Company, Limited.



**The Standard Electrotype Co., Wilmington, Del., U.S.A.**

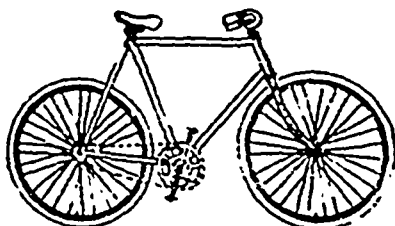
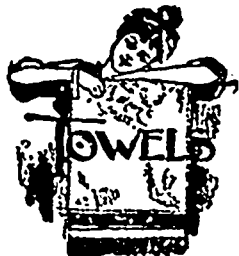
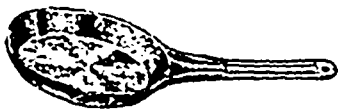
**The Pugh Co., 67 Yonge St., Toronto, Ont.**

DISTRIBUTING AGENTS for the DOMINION OF CANADA

To whom all inquiries and orders should be sent.  
 Electrotypes will now be furnished with postage and duty prepaid at the following prices—

|                          |                             |
|--------------------------|-----------------------------|
| Less than 10, 25c. each  | From 25 to 49, 23c. each    |
| From 10 to 24, 24c. each | From 50 to 99, 22c. each    |
|                          | From 100 or over, 21c. each |

Send for proof-sheets. Hundreds of cuts to select from.  
 Illustrations attract attention to your advertisements. Make your ad. the most prominent on the page by the use of cuts. Half-tones, Zinc Etchings, Electrotyping and Stereotyping.





# KNITTING WOOLS.

**BALDWIN & WALKER, LIMITED**

HALIFAX, ENGLAND.

Manufacturers of the



“**LADYSHIP**”

**KNITTING and FANCY WOOLS**

*Scotch Fingerings, Vest Wools, Highland Soft Knitting Wool, and X Fingerings.*

The OLD WEARING PROPERTIES combined with QUALITY and FAST COLOURS.



**Do not place your Fall Orders till you have seen our newest samples, now on the way from England.**

# TAILOR-MADE SUITS



IN ALL THE LATEST CUTS.

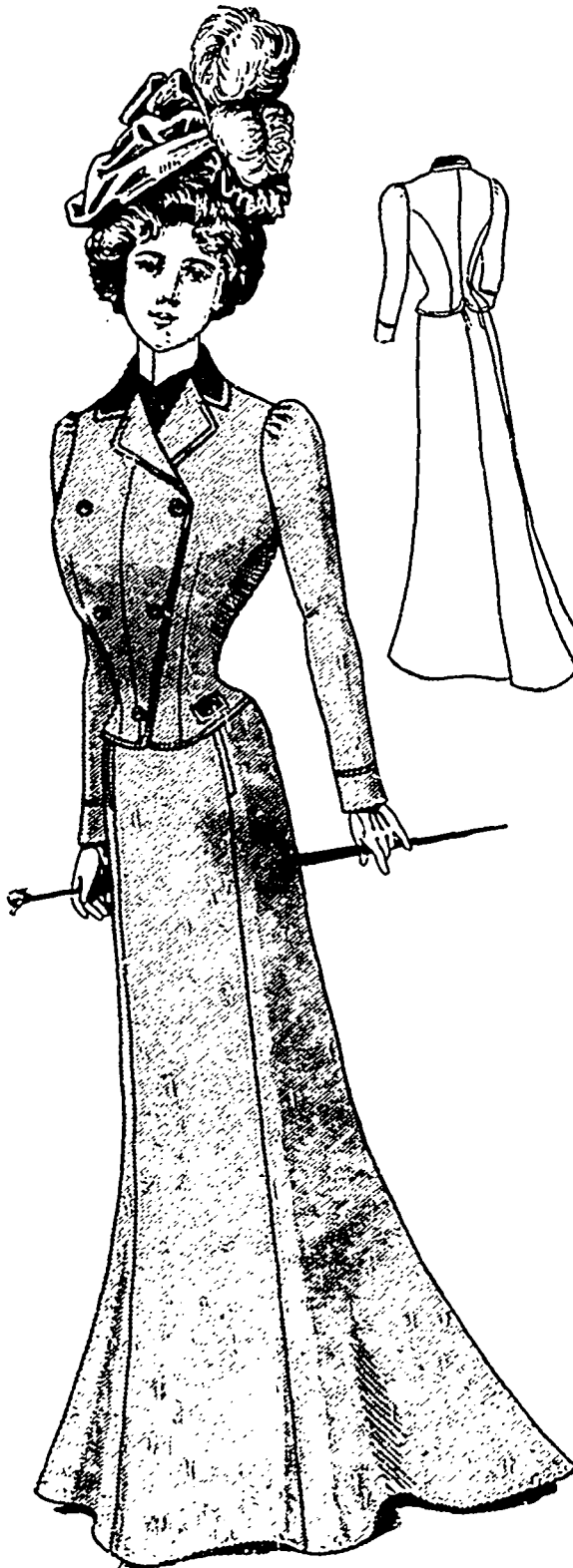


## NEXT MONTH

Our factory will be prepared to give quick deliveries in

## WASH GOODS

White Pique  
Linen Crash  
Khaki Cloth  
Suits and  
Skirts.



## WHITE SKIRTS

Will be in great demand.

We are making up special new designs in Pleated Skirts; also New Backs.

## PIQUE SKIRTS

25 DESIGNS

To retail \$1.50 to \$10.00 each.

## CRASH SKIRTS

15 DESIGNS

To retail \$1.25 to \$3.00 each.



STYLE 954—CHOICE OF 100 DIFFERENT CLOTHS.

MADE IN NAVY AND BLACK SERGES, TO RETAIL \$15.00. MADE IN HOMESPUNS AND TWEEDS.

# Boulter & Stewart,

Manufacturers,  
TORONTO.

**WHOLESALE TRADE—Continued.**

exclusive to themselves, and are showing an unusually fine range of dress gingham, both domestic and imported. An exceptional drive is offered in white pique, which they bought early and under such favorable conditions that they are enabled to offer them to the trade at less than manufacturers' prices.

In their dress goods department, special attention is being paid to a range including more than 20 patterns of blouse silks in the fancy attractive stripes so popular just now, which they are offering at such favorable terms that they could be retailed at 50c. per yard. These goods have had an unusually good sale. Another line which is taking well is 24-inch cream and white satin to retail at 50c. A large stock of these goods is being carried. This department also contains large and attractive assortments of serge in navy, black and cream, to retail at 50c., and of plain and fancy lustre to retail at from 20c. to \$1.

An unusually good business is being done in the woollen department. The stock carried here is the largest they have had for some years, and is one of the largest carried anywhere in the Dominion, comprising all the lines that are proving popular this season. This firm anticipated the coming into favor of tweed and light-colored worsteds, especially in greys, for suitings, and of coverts in olive and green mixed, for overcoatings, and secured complete stocks before the advance in prices. As they still are selling at the old prices, it is not surprising that this department is very busy with orders for immediate shipment.

The Spring demand for men's furnishings is also proving exceptionally brisk. In underwear they are showing a big range in fancy striped balbriggan, mercerized cotton in various colors, and have some special values in natural wool in various weights. In Summer half-hose they have some neat and stylish effects in stripes, checks and plain royal blue, with a small white spot, the last of which is taking a big lead just now. In cotton socks, a black sock with natural wool foot is winning much attention. This, as all other black socks sold in this house, is dyed by Hermsdorf. By May 10 they will be putting on the market the newest style in gentlemen's collars for Summer wear, to be called "Wyl'd's Hi-Hi." This, they state, will be just what the trade have been asking for, and will be a quick seller. In waterproof coats this firm have received large shipments from leading manufacturers of black coats with capes and single or double-breasted covert coats, which they are offering at popular prices. In sweaters, they have a full range of all goods, including the novelty of the season, the genuine khaki color sweater. To meet the requirements of many dealers for extra large belts, this house have had lines especially made in sizes from 42 to 48 inches.

In the fancy goods department, their stocks are complete throughout. They are showing the newest shapes in ladies' stand-up and turn-down collars at close figures. In belt buckles, many novelties are shown in steel, gilt and jet; also the new pulley buckle and pulley belt. The latest feature is the "Koch" pulley belt, with taffeta or moire ribbon stiffened with featherbone. In ladies' ties, they have a full stock of the newest thing—the brussels net tie, and also of the chiffon bow, and three lines of stock collars in fancy assorted colors, known as the "Zara," the "Becky Sharp" and the "Sappho." In hosiery, their values are all A1, and are considerably below the market. They are showing one line of full-fashioned, fast-black imported stockings to retail at 12½¢ per pair. Their range of ladies' underwear is very

large, and comprises sleeveless, short-sleeve and long-sleeve goods, bleached or unbleached, in all the latest trimmings, and to sell all the way from 5 to 50c. each.

In fabric gloves, their special line in black, tans, cream and white, to retail at 25c. per pair, is exceptional value. A complete range of silks and lises is offered, to retail at from 25 to 50c. per pair. This department has just received into stock a further shipment of black velvet ribbons, which have been scarce lately, and are now in a position to fill all orders in Nos. 4 to 50. For the Queen's Birthday, a full range of national ribbons in all widths, also national belt ribbons 2 in. wide, and of cotton flags, Union Jacks and Dominion ensigns, to retail at 5, 10 or 15c., is offered.

**McINTYRE, SON & CO.**

McIntyre, Son & Co. have put into stock new white goods in a variety of styles, patterns, and prices; also, white all-over laces and white tuckings.

In the dress goods are new ranges of black and white shepherd's plaids, in various sizes and prices, and a good assortment of black and fancy wool and silk grenadines.

**KYLE, CHEESBROUGH & CO.**

One of the best-selling novelties for this season is the chiffon and liberty silk tie with fringed ends. These come in white, cream, and black; also saun-striped chiffon ties in assorted light shades, which are very effective; also plauens. Butter-colored lace collars are the rage, made over white satin, or worn over white satin yokes. This firm have them in several pretty designs, and have just put to stock over 2,000 pieces of cambric and Swiss embroideries of the cheaper grade of goods. These were on order for them since last Fall. Therefore, anyone who secures them at present prices will do so without paying the big advance. These goods cannot be bought to-day at 15 per cent. advance on these prices.

They have a nice assortment of fancy lace all-overs, ranging from 25c. to \$2.50 per yard, in white, ivory, cream, butter, ecru, and two tone; also, Swiss and cambric all-overs and flouncings in the ordinary and schiffli makes.

Their range of black and cream silk and various makes of cotton laces is quite large and complete. They want to be seen to be appreciated. As to price, they will speak for themselves.

Small buttons in jet, gilt, and fancy metal are coming in again—pleasant news to some. Kyle, Cheesbrough & Co. have been the largest house in Canada in buttons, and hope to retain this lead. The stock is complete in trimmings, jets, sequins, silk, wools, and tinsels.

**BROCK'S, MONTREAL.**

The linen department at the Montreal house of the Brock Co. have opened out five different qualities of art linen for fancy embroidery work, and are showing four different qualities of beautiful double damask tablecloths, and napkins to match, in all sizes, suitable for fine trade. The lining department are opening out many scarce shades in foulards, silesias, surahs, etc. In prints, novelties in wash fabrics, crash and khaki skirtings, are now much in demand. They are running a line of "job" honeycomb quilts in 9-4, 10-4 and 11-4 sizes at interesting prices.

There has been opened out a range of chiffons, crape de chine in all shades. These goods are now most popular,

"A garment made to fit the body is a source of unalloyed pleasure to the wearer."

# THE Northway GARMENT

## RESULTS PROVE MERIT ❁ ❁

You may have formed your opinion of tailor-made garments from some of those which gave the wearer the appearance of being hunchbacked or lopsided—made to adapt themselves to any kind of a shape. Don't confuse the NORTHWAY GARMENT with anything of that kind. Our garments are the cumulative result of over a score of years of successful experience. We have learned to adorn the natural body by adopting nature's own methods—our models are alive—our system has made it the proper thing for the best families to wear tailor-made suits and skirts. The style, fit and finish of the "Northway" has made them the standard of excellence, and they are to be seen on the streets in every part of Canada, more especially in the wealthier districts—a fact that fully attests to the high position they have attained. ❁ ❁

If you have not had an opportunity of seeing them, it will pay you to do so. They will satisfy your most fastidious customer and add to the profits of your business. . . .

We will be pleased to hear from you or have you visit us when in the city.

### John Northway & Son

◆◆◆◆◆ Limited ◆◆◆◆◆  
32 Wellington St. W.  
❁ ❁ Toronto ❁ ❁

## The Review's Directory of Agents.

British, American and Foreign firms who are looking for Canadian connections will find in this column the names of leading agents who are eminently fitted to represent them in this country.

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

Representing: { Wm. SIMPSON, Sons & Co., Philadelphia, Pa., Prints, Linings and Draperies.  
CANTWRIGHT & WARNER, Limited, Loughborough, England, Hosiery and Underwear.  
D. SANDEMAN & Co., Leicester, England, Yarns and Warps.

A. ROLAND WILLIAMS Manufacturers' Agent, Room 509 McMillan Bldg 19 Melinda St., Toronto. Woollens, Silks, Ribbons, Gloves, Fancy and Staple Linens, Felt Hats, Dress Trimmings, Canvas, etc.

## WANTED, PURCHASER . . .

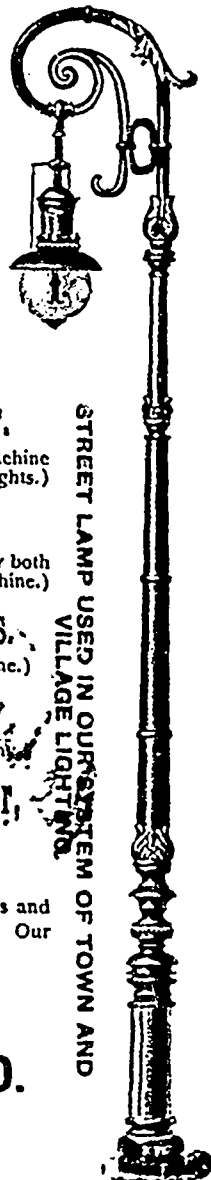
for Dry Goods part of General Store, in live, growing town in Northwest Territories. Store is so arranged that Dry Goods can be run separate from other lines, and expense divided. Good reasons for selling. Stock about \$8,000, half cash. Apply to

CODVILLE & CO. - - WINNIPEG, MAN. (5)

## The following

is a partial list of the Goods we manufacture :

- The Sun Lighting Machine. (sprinkling system.)
- The Beacon Acetylene Machine. (immersion system.)
- The Simplex Acetylene Generator. (the best and cheapest machine made for supplying a moderate number of lights.)
- The Duplex Acetylene Machine. (the only machine that will supply both Light and Heat from one and the same machine.)
- Acetylene Gas Stoves and Ranges. (for use with the above machine.)
- Special Photographic Apparatus. (beats sunlight for photography.)
- The "Crescent" Acetylene Burner, Acetylene Gas Meters, etc.



We also make a specialty of lighting Towns and Villages, for which we design special apparatus. Our goods are all guaranteed. Send for catalogue.

## THE ACETYLENE MANUFACTURING CO. LIMITED

Head Office, LONDON, ONT.  
Capital, \$300,000.

**WESTERN** Incorporated 1851  
**ASSURANCE COMPANY.**

**FIRE AND MARINE**

Head Office  
**Toronto, Ont.**

Capital Subscribed - \$2,000,000.00  
 Capital Paid Up - 1,000,000.00  
 Assets, over - 2,320,000.00  
 Annual Income - 2,300,000.00

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

**BEAVER LINE ROYAL MAIL STEAMERS.**

Sailing weekly between Montreal and Liverpool.

Calling at Quebec and Montreal, P.Q., and Moville, Ireland, each way, to embark and land passengers and mails.

"LAKE ERIE" and "LAKE CHAMPLAIN" (New) 9,000 Tons, Twin Screws

| From Liverpool.    |                                 | From Montreal.  |
|--------------------|---------------------------------|-----------------|
| Saturday, April 11 | LAKE MEXANTIC                   | Thursday, May 3 |
| " " 21             | LAKE SUPERIOR                   | " " 10          |
| Tuesday, May 1     | LAKE ONTARIO                    | Friday, " 18    |
| " " 8              | L'ESPANTA                       | " " 25          |
| " " 15             | LAKE CHAMPLAIN, New, 9,000 tons | " June 1        |
| " " 22             | LAKE MEXANTIC                   | " " 8           |

These sailings are subject to change, and passengers booked will be promptly advised should any change be made.

Special Notice.—The New Twin Screw I.M.R. "Lake Erie," now engaged in the transport service by the British Government, will be placed on this service as soon as she is released, and revised sailing lists will be issued announcing her sailing dates.

Steamers sail from Montreal at daylight. Passengers embark the evening previous, any time after 8 o'clock.

**SYSTEMATIC SAVING**

Can be accomplished by taking out an

**Unconditional Accumulative Endowment Policy**

IN THE

**Confederation Life Association**

HEAD OFFICE - - TORONTO

Under this form of Policy a man can obtain complete protection for his family, while capital is built up from year to year, to be used by himself in his old age. The Policies are absolutely free from conditions, and contain liberal privileges as to Extended Insurance, Cash Surrender and Paid-up Insurance.

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

**W. C. MACDONALD,**  
 Actuary

**J. K. MACDONALD,**  
 Managing Director



**The B. & C. Wright Bust Form**

**IS SUPERIOR TO THE CORSET**

For the following reasons:

- It is graceful and perfect in shape.
- Durable, easy and comfortable.
- No heavy front, side or back steels.
- The slender woman may wear a tailor-made gown.
- It is a gentle shoulder brace.
- The low bust effect may be obtained with our Form without padding.

**It is the figure that makes the dress, not the dress the figure.**

**SAMPLE ORDERS SOLICITED.**

MANUFACTURED BY

**BRUSH & CO., TORONTO.**



# "Maritime" Wrappers

NEW STYLES  
NEW FABRICS  
NEW SHADES  
NEW TRIMMINGS

Made and designed in the best style  
for **Sorting Trade.**

THE . . .

## Maritime Wrapper Co.

Limited

Ontario Agent  
J. H. PARKHILL  
46 Toronto Arcade, Toronto.

**WOODSTOCK, N.B.**

# GLOVES

We have a full, fresh stock of

## Pewny's

French Kid Gloves for

### Summer Trade

Best Styles  
Best Shades  
Best Wear

S. Greenshields, Son & Co., Montreal  
AGENTS FOR CANADA.

# BATTING..

Guaranteed free of Threads and other  
weak and lifeless stock

*NORTH STAR,  
CRESCENT  
AND PEARL*

## ..COTTON BATTING..

Quality for this season still better than ever.  
The best at the price. Made of good pure  
Cotton—not of shoddy. Ask for. . . . .

North Star, Crescent  
and Pearl Batting.



Design A.

## DORCAS THIMBLES

(Horner's Patent)



Design D.

# STERLING SILVER

Having an intermediate lining of steel  
are almost impenetrable and of un-  
equalled durability, rendering them

The Most Popular  
Thimbles of the Day.



Design G.

Canadian Agent

**H. PEARCE**

Temple  
Building

**MONTREAL.**



Design K.

**WHOLESALE TRADE—Continued.**

being used largely on hats, for yokes of dresses, as well as for scarves and fichus, and very pretty boas can also be made of it.

The men's furnishing department are showing many novelties, amongst others, low-priced unlaundered shirts, and a special flowing-end scarf, handkerchief patterns, both lines very fast sellers. Also felt in all colors at the old price. They claim it to be a star line.

Belts in "Pulley," "Dog Collar," "Beaded," "Kid," "Jewel," "Elastic," "Khaki," and "Pique," and, in fact, almost every kind known to the trade. Lace effect belts, for Summer wear, appear to be all the rage just now.

Brock's, Montreal, are making the present a special "waterproof and umbrella sale" month. They draw attention to the men's "wholeback" waterproof as a special.

The hosiery department have now moved into their handsome new quarters, where they are carrying a larger stock than ever of seasonable cashmere hose, taffeta, and pure silk gloves. Also blouses in white, black, and many dainty colorings—the fine qualities ranging to upwards of \$30 per dozen.

**BLOUSES.**

With the advance of the Spring and Summer season, the demand for all kinds of blouses becomes wonderfully increased. The demand for white goods in ladies' blouses continues to increase. In these, the French back, dress sleeve, all-over fronts and stock collars constitute the favorite; but there is also considerable demand for all-over yokes, back and front. The white blouses with insertion up and down the front, are taking particularly well. Other lines that are selling largely are the colored cambric shirt waists in stripes, these with white yokes

and also as insertion. The latter are made with short sleeves and laundered collar and cuffs, and pointed yokes.

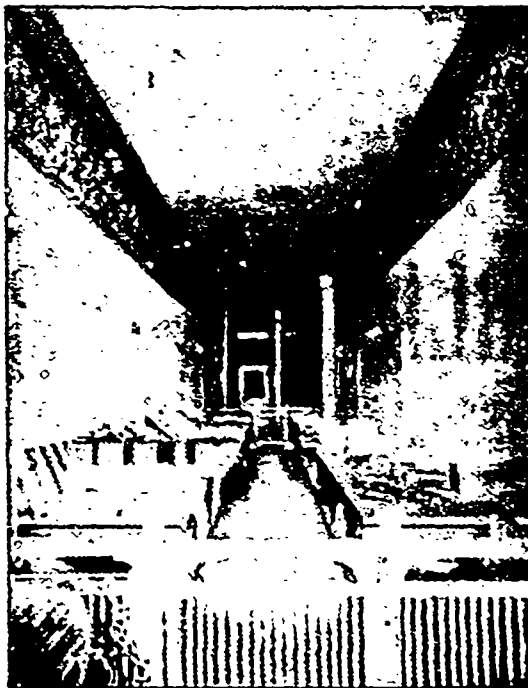
The demand for silk waists is better than ever. These ranges are made in plain colors, with tucks and cords in front and back. The same is the case with fancy weaves and the better class of goods. They are made to retail as high as \$15 apiece. A good many are taking up the New York style of bordered silk blouses, bandanna handkerchief silk blouses as they are called, with Persian effects. These lines are ready for present delivery, and will retail at \$7.50 to \$10.

The latest novelty of all in blouses is the khaki, in tunic effects, shoulder straps and all. Even the ladies are bound to imitate "Tommy Atkins" in dress as far as possible. Lawns and repp cloths will be utilized extensively, and there will be sure to be a big demand for them.

Mr. A. W. Grasett sailed for Europe April 28. It is said he will arrange to secure agencies for British and foreign firms in this market.

At a meeting of the Retail Merchants' Association of Sarnia, April 19, the following officers were elected for the ensuing year: President, J. B. Watson; vice-president, James Fry; secretary-treasurer, M. A. Sanders; executive committee, J. R. Geddes, E. P. Battley, Robert Wanless, J. Newton and John Garroch.

Arthur Parks has gone to Montreal to enter the employ of S. Greenshields, Son & Co., says The St. John, N.B., Sun. He has been employed in the Courtenay Bay cotton mills as shipper. He will be very much missed by his large number of acquaintances and friends. Mr. Parks was presented before leaving with a dressing-case by some of his admirers. The military fraternity will lose a capable officer, Mr. Parks being connected with the 62nd Batn.



Luxfer Prisms successfully lighting a store 100 feet long.



Ordinary glass made the store unrentable without artificial light.

A visit to our test rooms will furnish ample proof that these contrast pictures underestimate rather than exaggerate the lighting results of Luxfer Prisms. Write for our blank form and obtain an estimate of cost.

Specified  
by  
Architects.  
Approved  
by  
Owners.  
Appreciated  
by  
Tenants.

Form  
Your  
Own  
Opinion.

**THE LUXFER PRISM CO., Limited**

98-100 KING STREET WEST,

TORONTO

The Sale of  
**The Koch**  
**Pulley Belt**  
**and Collar**



has quite outdistanced any other article, in the shape of a novelty for ladies' wear, that has ever been placed upon the American market, its peculiar fitness for the present day styles at once commending itself to the ladies, as it is particularly well adapted for wearing with the Eton coat, which is now so much in vogue.



The utility of the Pulley Belt and Collar was made possible by its bracing with **Featherbone**, the pulley arrangements permitting the tightening and the featherbone giving the shape and preventing the sash from stringing.

The many advantages to the wearer, in addition to the smart and comely appearance it gives, mark it as an article that will long be in demand and must be looked upon no longer as a "Fad," but as part of a lady's wearing apparel, which will remain in style as long as belts are worn.

We beg to advise the trade that we have purchased the Canadian patents for the Koch Pulley ideas, as applied to belts and collars. This is the only genuine Pulley Belt and Collar, and we advise all merchants to see to it, that the goods they buy have the Koch and Canadian Featherbone Company's label sewn thereon. We are prepared to supply the trade at the following prices:

**WARNING**  
 The CANADA FEATHERBONE CO. are instructed by Messrs. S. KOCH & SONS to proceed against anyone making an imitation of their goods for sale, in contravention to the patents issued to them, by the Government at Ottawa.

|        |                                                                                                                                                                                       |                                             |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| No. 1  | {<br>all Silk Moire, wide, black and colors. Pulley<br>Collars in beautiful light weight silk, fancy<br>edges, or first quality Satin.<br>}                                           | \$11.50 per doz., or<br>\$130.00 per gross. |
| Grade. |                                                                                                                                                                                       |                                             |
| No. 2  | {<br>All silk, Black Taffeta. Fine all Silk Moire,<br>slightly narrower than Grade 1, black only.<br>Best quality Satin, slightly narrower than Grade<br>1, in black and colors.<br>} | \$9.00 per doz., or<br>\$103.00 per gross.  |
| Grade. |                                                                                                                                                                                       |                                             |
| No. 3  | {<br>Good quality Satin, boned lengthwise, pad<br>in centre, in black and colors.<br>}                                                                                                | \$7.20 per doz., or<br>\$80.00 per gross.   |
| Grade. |                                                                                                                                                                                       |                                             |

**N.B.**—Every live merchant carries a full line of Featherbone. It is admitted, by every dressmaker acquainted with its use, to be the best article extant for the various purposes for which it is recommended.

**CANADA FEATHERBONE CO.**

MAIN OFFICE AND FREE DEMONSTRATING PARLOR,

207 McKinnon Building

TORONTO.

(Address all correspondence to Toronto Office.)

Montreal Branch and Free Demonstrating Parlor, 15 Birks' Building,  
 St. Catherine Street and Phillip's Square.

Factory, London, Ont.

Pleating Department, 3 King Street East, Toronto.



## ACCOUNTING FOR COTTON MILLS.

At a recent meeting of the New York Chapter of the Institute of Accountants, an address on "Accounting for Cotton Mills" was delivered by A. O. Kittredge, F.I.A., C.P.A., president of the Account, Audit & Assurance Co., Limited, of New York, and editor of *The Accountants*, the office magazine. The address was made attractive to laymen, and interesting and instructive to professional accountants as well, by the display of samples of the raw materials used by cotton mills, and specimens of the product at various stages of manufacture up to the completion of the finest goods. There were also shown various charts and diagrams of special technical value.

At the outset, the speaker set forth the objects to be accomplished by a system of accounts when applied to any business enterprise. These, stated in the simplest terms, are a perpetual, or going, profit and loss statement, and a perpetual, or going, balance sheet. "It is no longer satisfactory to the enterprising and aggressive business man," said the speaker, "to learn at the end of a long fiscal period, say six months or a year, what the results are of the business that has been transacted. Instead, there is demanded a gauge of business, showing at all times its measure of profitableness and its condition of solvency, that is as available for reference and as correct in statement as is the thermometer that is employed to show temperature. A manufacturing enterprise is a complex problem compared with a merchandising undertaking. The latter buys and sells, with the costs of the goods handled on the one hand, and the selling figures on the other, constantly in contrast. In the mill or factory, there is first required of the accountant a going statement of the cost of the goods produced, comprised in the three divisions of materials, labor and general expense, and then a corresponding statement of the selling or commercial expenses of the establishment.

"Costs of making goods have nothing to do with the expenses of marketing the goods. Nor is the outlay for distribution of the goods any proper part of the cost of production. However cheaply goods may be made, all chance of profit can be sacrificed by extravagance in selling expenses, and however well the sales department may be manned, and however economically it may be conducted, profit will not follow unless the costs of making the goods are reasonable in amount. The manufacturer then has all the problems of the merchant confronting him, and, in addition, a long list of those which are peculiarly his own.

"Modern manufacturing consists of a series of operations. A well-regulated mill or factory departmentizes to an extreme degree. The product of each of the several departments is the raw material of the next in succession, and therefore the costs of the goods in process must be shown at every stage.

"Cotton is first picked and carded and then slightly twisted, resulting in 'rovings.' Rovings, under certain conditions, are marketable, and frequently, in the case of associated mills, are transferred from one to another, and therefore their cost, including the cotton consumed, the labor applied, and their pro rata of general manufacturing expenses must be shown, as though they were the final result. This is necessary in order that transfers from one mill to another may be properly recorded. More especially is the cost record necessary,

because in the mill in which the rovings are produced they become the raw material for the yarn which next follows. Yarn must be similarly treated because it is the raw material for the weaving or cloth department, and so on to the end.

"By 'costs' is meant actual costs day by day—not estimates, nor yet general assumption—but, instead, an ascertained result, so nicely and accurately determined that the total of the costs of all the articles finished in a given period shall exactly balance with the total charges to the mill or factory during the same period."

By way of summary or recapitulation, the speaker said that the adequate system of cost accounts, whether applied to a cotton mill or to a factory in any other line, would show, among other results, the following:

1. Either daily, weekly or monthly, according to the time schedule employed, the cost value of the raw material on hand both in gross and in as fine detail as desired.
2. At corresponding periods, the cost of the work in progress, either as a single unit, or preferably in each of the several departments in which the mill is operated.
3. At corresponding periods, the cost of the finished product on hand, both in gross and in as fine detail as desired.

In the sales department, the speaker declared the showings would include among others a perpetual showing of the gross profits on sales, in contrast with the commercial or distributing expenses. This results in a "going" profit or loss statement. All these results, he assured his audience, are quite easy of accomplishment and really cost less in the way of clerical labor than the usual plans of bookkeeping. Besides this, their value to the business man is almost beyond estimate.

The general system of accounting referred to in the address is one that has recently been put into operation by two very prominent cotton mill corporations in the northern part of the country and by another in the south. The same system has been adapted to the requirements of various other industries, and is in use in many of the largest establishments throughout the nation from bicycle factories to engine works and from publishing concerns to department stores.

### DOMINION COTTON CO.

At the 28th annual meeting of The Dominion Cotton Co., April 12, Mr. A. F. Gault, presiding, the directors submitted a proposition to issue preferred 5 per cent. stock to the amount of \$1,000,000, the same to be allotted to the present shareholders in the ratio of one to each share already held. The idea appeared so popular that there is no doubt about the entire issue being taken up in the manner devised. The proceeds of the issue will go to repay heavy advances which the banks have made on improvement and machinery account.

The annual report was read, and considered eminently satisfactory. The sales for the past year exceeded those of the preceding year by \$500,000. The report was adopted, and the authorization of the stock issue was unanimous. The old board was reelected, and Messrs. A. F. Gault and Jacques Grenier were reelected president and vice-president respectively.

H. A. Anderson, of Lunenburg, N.S., who has been with C. & W. Whitney for 11 years, has opened a business for himself in staple dry goods, ready-made clothing and men's furnishings. Mr. Anderson is a live and intelligent young man, and intends to conduct his business on the cash basis. He is a reader of *THE DRY GOODS REVIEW*.

# Down Quilts

FROM \$39 TO \$171  
PER DOZEN.

Special Value in Silk-Covered Down Quilts.

14 splendid new designs and styles in Sateen-Covered Down Quilts, bordered and plain.

Do not buy a single Down Quilt before seeing our line. This is not disinterested advice, but it is good advice all the same

OUR TRAVELLER IS HEADING YOUR WAY.

**P U R I T A S**

We are making the best Waisted Comforters and Down Quilts, that we know how to make. When we say the best, we mean just that. Your comfort trade depends upon the kind of goods you sell. Ours are the kind that you can sell year after year to the same customers. They are the kind that make you friends and keep your friends faithful. To sell the Puritas Comforter and the Alaska Down Quilt is a convincing, money-bringing argument in favor of your store. If you are buying them now, we want you to buy more; if you are not, we want you to begin.

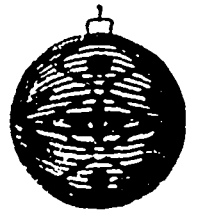
## THE ALASKA FEATHER & DOWN CO.

301 St. James St.. MONTREAL.

... LIMITED



# A Timely Tip

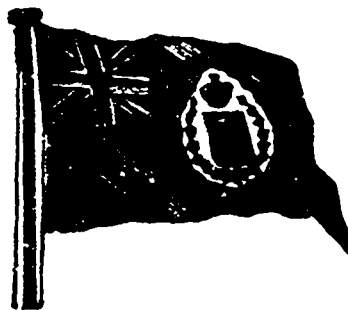


To the Trade who require catchy lines and prices for

24th MAY and DOMINION DAY

In the way of \_\_\_\_\_

Paper and  
Glass Lanterns



Flags, Pistols,  
etc., etc.

We have given these lines our special attention, and it will be to your advantage to write us for our recently issued **SPRING CATALOGUE**.

**NERLICH & CO.,** 35 Front St. W.,  
TORONTO.



The  
✦

# Millinery Season

—Mantles, Trimmings and Laces.

## MILLINERY OPENING METHODS.

THE Spring millinery openings of 1900 are over, and the milliners are settling down from their "rush" to the remaining months of steady work at trimming and repairing. Yet, as the experience of the past is a good teacher for the future, it is opportune to make a study of the methods observed by successful milliners, in the hope that such study will be useful in providing suggestions for future openings.

As all connected with the trade are well aware, the days of opening are preceded by days of preparation. Not only have the goods to be bought, and often a milliner secured, but the people desired to reach must be made acquainted with the date of, and, if possible, interested in the opening.

This problem of advertising has received considerable attention in the past, and it is now a general rule for milliners in a town or a village to unite in holding their openings on the same date—thus attracting outside buyers who might not be tempted to any of the displays if each merchant held his own separately. This is generally accepted as especially good policy in a district where several towns are contesting for the trade of the farming community adjacent to them. In such districts it is frequently customary for the merchants to advertise their opening not only in the local paper, but in the papers in adjacent towns. This policy has been followed by A. F. Hawke, Grimsby; Hodgens Bros., Clinton; D. J. McKinnon, Blythe, Ont., and others, with excellent results. Advertising in the local papers is done by practically all the up-to-date milliners. General merchants devote from one half to the whole of their usual space (and sometimes use extra space) for a week or two before the opening to their millinery department. The advertisements of those devoted exclusively to the millinery business run in size from a single eighth column to a double-quarter column, and I feel sure the best proportionate results have been obtained from the larger expenditure.

While the advertisement goes a long way towards making the date and features of the opening known, nothing helps so much to create interest in it as good window displays. These were made by the majority. The patriotic feeling was reflected in such stores as Abell & Otwein, Seaforth, and Bricker & Diebel, Waterloo, who had their windows beautifully decorated in red, white and blue. As a rule, in stores whose doorway was so placed as to give them two windows, one was devoted to millinery and the other to some line that would likely appeal at this season to millinery buyers. The window decorations of Miss Kavanagh, Prescott, were very quaint. One was artistically dressed with shirred silk, with a base of English violets showing in the centre "1900" in lilies of the valley. The

other window was devoted to nice things for the baby, which made a very pretty show. C. F. Ellis, Sarnia, made a good hit with his windows. One was devoted to dress goods, trimmings, gloves, and millinery. The other was arranged as representing a reception-room, with curtain draperies, and showing therein an attractive variety of shirt waists. W. Pickard & Co., Seaforth, displayed in one window picture hats, flowers, laces, chiffons, ribbons, silks, etc., and in the other carpets and rugs, which were very suitable at this (house-cleaning) season. The opportunities for fine effects offered the window-dresser by the soft, delicate materials so popular this season were made the most of by such stores as E. McFaul, Seaforth, who used these most effectively to show picture hats, sailors, fancy belts, parasols, etc.

All the stores decorated their millinery showrooms for the opening. Here, as in the windows, some excellent work was done. The patriotic spirit was manifested by the arrangement of flowers and ribbons in national colors, national flags, bunting, pictures, etc., in such stores as G. G. Gladman's, Parry Sound; J. S. Richardson, Tilbury; Mrs. J. G. Dobson, Moncton, and Robinson & Stork, Brampton. Others made a bower of beauty of their showroom by the use of natural flowers and foliage in addition to the artificial ones and the millinery creations on sale. C. W. Hendershot, Kingsville, had his millinery department tastefully draped with curtains and had a table banked with flowering plants. The floral decorations of the store of Youell & Wrong, Aylmer, Que., were described by the local papers as "striking and appropriate, particularly two floral hearts secured by a true lovers' knot in beautiful ribbons. This seemed very apropos, as no less than four young ladies from their millinery department are to be married this Spring."

In many stores the other departments were specially decorated that buyers would not fail to be impressed with the lines other than millinery in stock. In Geddes Bros.'s, Sarnia, the millinery department was, of course, the primary department during opening week, but a great deal of interest was aroused in the suit, cloak and shirt-waist department, while the dress goods department was left unnoticed by very few buyers. Miss Coon, Grimsby, had a large showcase artistically draped in white lace and satin, and containing a pretty selection of dainty little children's hats. Miss F. Armstrong, Ridgetown, decorated all her store in the new shades of gauzes, mousseline de soie, silk, etc., with flowers intermingled throughout. Many merchants had their stores specially lighted for opening week. The Peter McSweeney Co., Moncton, and A. Bristol & Son, Picton, gave special attention to this, and found it an excellent feature.

Good preparation generally means good results. This year, however, the reports from the majority of houses show that the

# WHOLESALE MILLINERY.



FULL  
ASSORTMENT



All departments have full assortment in all lines in demand. We mention a few :

Black, White and Colored Mechlins, Egyptian Nets, Chiffons, Mousseline de Soie, Taffetas, Satin.

Black and White Brussels Net. Full range Fancy Gauzes. Tri-Color Ribbons.

Turbans—Mara, Hilda, Warwick, Eastlake, Troubador

Misses—Whim, Marlowe.

Short-backs—Sappho, Orienta.

Sailors—Paris, Knox, Kearsage, Navahoe, in all sizes.

All-over Nets—Full range. Big demand.

The "Tyrol," large flat in New Cuba Straw, in the light tints and natural shades.

**NO DELAY IN FILLING ORDERS.**

## THE D. McCALL CO., Limited

TORONTO, MONTREAL, WINNIPEG, OTTAWA.

A BRIGHT STORE DRAWS TRADE

### THE AUER GASOLINE LAMP

is brighter than City Gas or Electricity and costs less than an Oil Lamp to run.

Approved by . . .

Canadian Fire Underwriters' Association.

SEND FOR CATALOGUE.

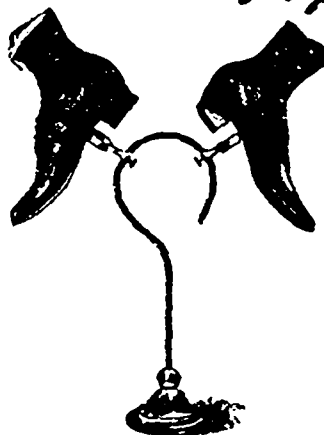
Auer Light Co., Montreal.

### TORONTO BRASS MFG. CO.

make a specialty of everything in the display fixture line.

Forms, Wax Figures, Brass Signs and Railings.

No up-to-date merchant can afford to do without suitable display stands. We are now manufacturing *to order* to meet the demand of any line of trade.



Send for Catalogue and Price Lists.

Toronto Brass Mfg. Co.

91-95 Richmond St.

TORONTO

**MILLINERY—Continued.**

sales have been especially large and gratifying—a condition anticipated in these columns early in the season.

**A PRACTICAL TALK ON STYLES.**

"We presume you want to know more about styles than you do about trade," was said to our representative when he called at S. F. McKinnon & Company's. "There is so much to say about both that one must take refuge in hesitancy. The trade this year has been beyond all expectancy, and everything points to an almost abnormal season in Summer goods.

"A deal of this is due to the general prosperity of Canada, but a deal, still, is due to the great variety that is justified in millinery. There seems to be no one prevailing style in millinery, in either shape or trimming, but we have managed it so far, though we have had to carry at times over 300 styles of hats—don't mean 300 colors, but 300 styles, and of each style a full range in colors.

"Women, this year, have the rare opportunity of selecting exactly the kind of hat that is most becoming, and finding themselves quite in style.

"The milan and leghorn and chip and the tuscan straws are all popular, but the best-liked seems to run to the rough, satin-braid, light-weight and flexible.

"Then, again, come in those hats of tucked or corded or accordion-plaited stuffs, of satin, chiffon, silk muslin, maline (silk illusion) and brussels net. You will find them made over wire frames, in toques, turbans or picture hats, and trimmed with all sorts of things—flowers, fruits, lace, feathers.

"You will even find the sailor trimmed with tucked taffeta. All-white hats will be seen on young faces, but you will find that the more artistic hats will be in the delicate pastel shades. As a rule, these pale-hued confections will be trimmed with gauzy stuffs and flowers that are an exact match in color.

"There is much more in this than you will be apt to take note of in the mere hearing. Take a white or black gown, or a Summer silk or lawn, have the hat and parasol to match, and, where the color is carefully selected, imagine the effect gained by surrounding the face in a mass of one color.

"Truly, the wholesaler has much to think of, and little chance for dreaming; he must have what daily whims call for and have it daily and in constant readiness.

"Readiness—that's our point, and ready we are and ready daily for daily needs, even in the scarf goods. Look around

**THE D. MCCALL CO., LIMITED.**

"Since you were here last," said Mr. D. McCall, president of The D. McCall Co., Limited, to THE REVIEW representative, when asked for the latest millinery news, "there has not been much change in the way of materials. A greater demand for chiffons and mechlins is noted, particularly in black, white and cream, while there is the usual strong demand for all the leading shades. We have found an unusually good demand for gauzes, the more so, probably, on account of the exclusive patterns and novelties we have been able to secure in these lines. Black velvet and satin ribbons have also been very much to the front in the past few weeks, there being dashes of this material shown in knots, bows and various ways on the greater number of hats trimmed for present use. Oriental satins are still in strong demand. We have also done a good business in taffeta ribbons in wide widths, and, no doubt, the run

of these goods will continue as the season advances. All-over laces have also been selling exceptionally well, necessitating the placing of large repeat orders which are coming to hand this week. There has also been a decided feeling for all-over nets for millinery trimmings. We are having, too, a considerable call for national ribbons, the demand for which is due, without doubt, to the patriotic feeling in the country.

"In our flower and feather department the popularity of foliage in all the newest tints has been increasing daily, while roses and violets hold their places as favorites among the flowers used this season.

"Turbans and dress hats have been exceptionally good sellers all season, a condition which we have not experienced for some years, and which has likely been caused by the coolness of the weather. However, we are still running the Amarita, Troubadour, Coliseum and Vernon (turbans) and the Rehan, Talford, Fairmont and Tabor (dress hats). We are now getting considerable call from the trade for sailor hats, which demand will doubtless in the course of a week be at its height, and will continue to run through the balance of the season. We have laid in an exceptionally large and varied stock of these goods, which we think will meet the requirements of all classes. At present we are running the Kearsage and the Regatta in white rustic straw, which makes a very desirable everyday hat. For a better hat we are offering the Navahoe and Knox in fine split straw. In ready-to-wear hats we have an excellent range, as you may see, and are meeting with considerable success in placing them."

**SUMMER MODELS IN ENGLISH FASHIONS.**

The new models, says The London Millinery Record, are very Summerlike in effect and show much use of soft Italian plait and crin, used in conjunction with folded tulle, crepe de chine, taffetas metallic and some chiffon, but there are other materials now to share the favor so long shown this latter trimming. The colors affected beyond white, creme, and tuscan, which are a long way in the ascendancy, are pastel tints of light blue, pink, mauve, and dead-leaf tones.

In the feather departments, shaded ostrich tips and flats are once more favored, as are also black, white, and creme three-quarter flats. Fancy wings, mounts, and quills of net, straw, and spangle, in white, tuscan, and black, with black jet, gold or steel beads, and edges of fancy straw, are the favorites of the moment, but these in their turn may be displaced as the season advances. Flowers are in great demand, and, curious to say, here, as in other things, the "old order changeth." The flower departments have begun at the other end of the season, and are experiencing a demand for Autumnal tints and foliage, while Autumn berries, velvet cherries in black, red, or red and white, full-blown poppies and large roses are amongst the first favorites of the hour. Exquisitely delicate-hued muslin blossoms and foliage in pastel tints are much used in the West End trade, and a new idea is a toque composed principally of large begonia leaves.

There is some considerable use made of ribbons in the Summer models, but one great thing against the interests of the ribbon trade is the persistent use by the Paris milliners of piece-silks, taffetas, brillantes, mousseline, chiffons and various gauzes; and where Paris leads London must follow. The lace departments are evidently going to do big business with Cluny, Luxiel and Chantilly laces in black, white, creme and a greyish tone of creme color. Fringe is applied to some of the new pattern Chantillys, also to some of the more exclusive patterns in wide all-overs.

S. F. McKINNON  
President  
J. M. ALEXANDER  
Vice-President

R. MILLICAMP  
WM. GUTHRIE  
J. S. McKINNON  
Directors

# S. F. McKINNON & COMPANY

LIMITED

Importers of Millinery Goods and Manufacturers of Mantles

## SUMMER AND SUMMER GOODS

Summer trade was fairly opened by our display of trimmed millinery and of millinery goods the last week in April.

To do a good thing once in a while and then fold one's hands content is not the policy of leadership.

Our opening was a success, but that success has produced no lethargy here. Our attitude is that of daily and constant readiness.

That attitude will be maintained and your daily wants will be met out of the largest and, we believe, the best bought stocks in millinery goods ever assembled for a Summer season in this Dominion.

## OUR NEW FACTORY AND WAREHOUSE.

Our present home is a new building and a good one. The main building, running south from York Street, has an annex running west to Wellington Street. In the rectangle formed by these two buildings, at the corner of these two streets, the nine-storey structure now building by our President, and nearing completion, is intended for us. The events of the past few weeks demonstrate our need of it, and we will be in occupancy before the close of May. We are glad to share our prosperity with you.

# S. F. McKINNON & COMPANY

LIMITED

TORONTO.

35 Milk Street, LONDON, ENG.  
75 Queen Street, OTTAWA

1886 Notre Dame Street, MONTREAL  
70 St. Joseph Street, QUEBEC.

**THE COTTON AND WOOLEN MARKETS.**

**THE COTTON AND WOOL MARKET IN CANADA.**

PRICES are steady, and the demand is at present more than the mills can supply. Nothing very striking in the way of advanced prices for some time past. However, in the normal condition of business, if the mills could supply during January, February, March and April the demand of the trade, they would have either to shut down or accumulate large stocks in the Fall months.

The Canadian market is essentially a wool goods market for six months in the year, probably more so than Europe, Britain or the United States. Our long season of cold weather accounts for this. All the reports from the dress goods and clothing trade confirm the opinion that prices are very stiff, and that no change is to be looked for yet awhile. What result the cotton crops will have on the situation remains as yet in doubt. They are expected, perhaps, to modify things a little; but this cannot be counted on surely.

**MAGOG PRINTS PRICE LIST FOR FALL.**

|                                         |        |                               |        |
|-----------------------------------------|--------|-------------------------------|--------|
| Salisbury .....                         | 8      | Ladas tweed.....              | 12     |
| N. F. fancy costumes .....              | 9      | Heavy moles .....             | 16     |
| N. B. fall suitings .....               | 9      | Extra heavy moles.....        | 20     |
| Fancy wrapperettes.....                 | 11     | Twill cretonne .....          | 7 1/2  |
| Reversible wrapperettes .....           | 11     | Ottoman cretonne, 30-in ..... | 9 1/2  |
| Costume twills .....                    | 10     | Oatmeal cretonne.....         | 11     |
| Coat lining.....                        | 10 1/2 | S. C. indigo.....             | 8 1/2  |
| T. K. napped skirting .....             | 11     | N. H. H. indigo.....          | 10 1/2 |
| S. K. ....                              | 12 1/2 | D. C. ....                    | 10 1/2 |
| Morcen skirting.....                    | 10 1/2 | G. C. ....                    | 12 1/2 |
| N.N.K. ....                             | 10 1/2 | H. H. H. prints .....         | 9      |
| Heavy twill .....                       | 11 1/2 | H. H. H. awilines .....       | 10     |
| Napped satens (ashline and indigo)..... | 12 1/2 |                               |        |

**SLEEVE LININGS.**

|              |          |
|--------------|----------|
| No. 11 ..... | 8 net    |
| No. 22.....  | 9 1/2 "  |
| No. 33.....  | 10 1/2 " |
| No. 44 ..... | 12 1/2 " |

**OVERCOAT SLEEVE LININGS.**

|                          |          |
|--------------------------|----------|
| No. 22 N.....            | 11 net   |
| No. 22 embossed.....     | 11 1/2 " |
| No. O. C. ....           | 12 "     |
| No. O. C. embossed ..... | 13 1/2 " |

**CARPET PRICES.**

The changes in the prices of jute carpets and Canadian oilcloths will be found in our Carpet, Curtain and Wall Paper department.

**CANADIAN COTTON NOTES.**

April 12, The Montreal Cotton Co. advanced H. J. interlinings and other goods about 5 to 7 1/2 per cent.

April 17, The Dominion Cotton Co. issued a circular drawing attention to the fact that the price of packing cases of various sizes and kinds had gone up 50 per cent.

April 10, The Merchants Cotton Co. issued a booklet containing their price list on all lines. The figures show a rise on an average of 7 1/2 per cent. since October last.

April 12, butter and cheese cloths up about 5 per cent.

Wm. Parks & Son, St John, N.B., have withdrawn some lines of flannelettes and skirtings, having sold as many as they can make during the next three months. The price of carpet warps has been advanced 1c. per lb. by this mill.

In future the cotton companies intend to charge for freight, casing or baling on all Fall goods.

All the Canadian cotton stocks are quoted high just now. On April 26 the Montreal quotations were:

|                                  | Share. | Dividend<br>1/2-yearly. | Sellers. | Buyers. |
|----------------------------------|--------|-------------------------|----------|---------|
| Montreal Cotton Co.....          | \$100  | 4                       | 148      | 141     |
| Canadian Colored Cotton Co ..... | 100    | 3                       | 80       | 76      |
| Merchants Cotton Co .....        | 100    | 4                       | 137      | 133     |
| Dominion Cotton Co. ....         | 100    | 3                       | 100 1/2  | 99 1/2  |
| Montmorency Cotton Co. ..        | ...    | ...                     | 115      | 110     |
| Colored Cotton Bonds.....        | ...    | 3                       | 100      | 99 1/2  |

**WOOLLENS IN THE UNITED STATES.**

If a careful diagnosis of the market for manufactures of wool is gone into, says The New York Daily Dry Goods Record, the actual situation will be found as unprecedented in the history of the trade. Not even in war times was the output of wool blankets so well sold ahead or for the remainder of the year. That of worsted and wool dress goods is even better conditioned, as some orders extend into next year. Since the introduction of knitting mills in the forties, the productions of such factories were never so well conditioned as to oversales and nominal, if any, stocks. And it is the same with wool and cotton hosiery. For clothing house woollens the mills were never so well occupied on advance orders, and yet there are annoyances of some frequency in the way of reducing or the cancellation of quantities that the mills willingly concede if such orders are not too far advanced in the process of execution. It has been an exceptional season in all respects, and in a number of instances manufacturers have provoked cancellations by much tardiness in the delivery of sample pieces. And yet when considered in the entirety it proves the best one to the mills since the Autumn of 1865, when it was only necessary to show them to insure ready and large sales from stocks or very near delivery, as then it was very easy to sell 28 inch heavy-weight goods at \$2.50 to \$3 per yard, although in six months one half those prices were regarded as good values, owing to prices for wool having shrunk more than correspondingly.

**THE ENGLISH MARKETS.**

The next series of wool sales begin on May 8. Meantime the market is steady, but dull. Prices for English wools continue low. Advices from Australia show that there is practically nothing doing in wools. Supplies are short.

The deep-sea exports of wool from Sydney and Newcastle since July 1 last now total 470,067 bales, as against 574,128 bales shipped during a similar period in the preceding season, or a decrease of 104,061 bales. There are now four months before the end of the statistical year comes around, and in order to reach last year's total of 646,000 bales, shipments during this period will have to run up to 176,000 bales, which they are not at all likely to do.

"Everything points," says a New South Wales letter, "to wool being very scarce again towards the end of the year, for it is now estimated that the South American decrease reaches 40,000 bales, a quantity equal to 80,000 bales Australian. The effects of the drought are plainly visible in the wool export returns of our own colony. By coast and borderwise the decrease in the quantities despatched now amounts to 112,612 bales. Not only will the output for the current season show a heavy decrease of probably over 100,000 bales, but the ensuing clip will be of only moderate dimensions. A large area in New South Wales is still suffering from a continuance of the drought, and in many places there will be no lambs, and in others only an indifferent lambing this Autumn. In Central

SPRING TIME - IS A GOOD TIME TO BUY - PRETTY COLORS

# The M. & K. Mfg. Co's Goods

Carried by the leading Jobbers in Canada from the Maritime Provinces to the Pacific Coast.

*Morse & Kaley's Silcoton*

*Morse & Kaley's Silcoton Embroidery*

*Morse & Kaley's Turkey-Red Embroidery*

*Morse & Kaley's Knitting Cotton*

*Victoria Crochet Thread, etc., etc.*

## ROBERT HENDERSON & CO.

Dry Goods Commission Merchants

181 and 183 McGill Street

MONTREAL

# The Fall Trade Number OF The Dry Goods Review

will be issued as usual on July 1. It is always a matter of pride with us not only to maintain the standard of excellence hitherto associated with Special Numbers of THE DRY GOODS REVIEW, but to be always "going one better," if we may be excused the expression. We will endeavor to maintain this record in the production of this Fall Trade Number.



THE MacLEAN PUBLISHING CO., Limited

MONTREAL, TORONTO, WINNIPEG, LONDON, ENG.



**COTTON AND WOOLLEN MARKETS—Continued.**

Queensland a very severe drought is raging, and sheep are dying in thousands, a factor which will assist in curtailing the quantities of wool available for sale in London in July and September."

The Manchester cotton market is steady. Cloths and yarns are quiet, with a moderate inquiry. The Liverpool cable report of April 27 says: "Cotton—Spot—Moderate demand; prices higher; American middling 5 15-32d. The sales of the day are estimated at 7,000 bales, including 500 for speculation and export. Receipts, 1,000 bales, including 700 American. Futures steady at the advance. The tenders for delivery at to-day's clearings were 500 bales new docket.

**IMPROVEMENTS AT HAMILTON.**

R. McKay & Co., successors to McKay Bros., Hamilton, are to have a fine new store. The plans call for a new front, with a large entrance in the centre and two large show windows. The interior walls are to be pulled down and replaced by iron pillars on both first and second floors, and the building is to be extended in the rear the full depth of the lots, thus giving two very large floors. Both flats will be fitted up with low fixtures, and the rear will be largely of glass, so as to make the store light and bright. The windows are to be fitted with prism lights, and plate-glass mirrors will be largely used. The floors will be of hardwood and the ceilings of metal. It is expected that the work will be completed in two months. The new business will be run by the new firm of R. McKay & Co., who will open out with a fine new stock as soon as the improvements will allow.

**MUST KEEP AT IT.**

In the opinion of a magazine writer the man who aims to sell to people whom he cannot reach personally is the man whose advertising must be most carefully planned and the most thoroughly executed. He must have a perfect system of following up inquiries. He must never let a man forget him after that man has once shown an interest in his proposition. Orders rarely come with the introduction. They are the result of frequent visits. The more frequent, the more likelihood of the reception of an order. It works in the same way in advertising as it works in selling through salesmen. A very good advertisement may catch at once; same way with a salesman; but more often the frequent visit of an advertisement, a little different each time, like the persistent salesman, gains the permanent trade.

**THE LOCAL CLEARING HOUSE.**

In the average community there is a sort of clearing house of experiences, and every inhabitant knows from his neighbor's tales of troubles just the manner of the conducting of every store. These exchanges of views are a mighty power in the making or unmaking of a business, and just so much as the people find against a store and the salesmen connected with it that much greater is the fight for trade to be made by that store, and just that much more difficult is the drawing of new customers who are always asking of the reputation of a store before they begin their trading there.

Look out for the spirit of exaggeration among your salesmen, warn them against making any statements which can be taken wrong end first by your customers and don't allow your place of business to get the rogue's stamp attached to it.

**NOVEL BRACELETS.**

The arm of the fashionable woman will undoubtedly twinkle with one of the very new butterfly bracelets this season. Just a perfectly plain tight-fitting band of flexible gold it must be, clasping the arm above the elbow and set with a gold, jewel-besprinkled butterfly. The long, lovely and large wings of the glorious insect are so poised that at every movement of the arm the gleaming pinions tremble, open and shut.

Another equally curious and beautiful armlet has a mere gold thread to fasten above the elbow. Across it is fixed a thin enameled lizard, which, at a short distance, appears to have climbed so high on the white round member that gives it support. Not one of these new bracelets is clasped at the wrist or below the elbow.

**BOTH ORNAMENTAL AND USEFUL.**


The Spring fashion plate, gotten up by the D. McCall Co., Limited, this season, has won for that firm many letters of praise from their customers, as it is undoubtedly one of the finest plates ever offered to the Canadian trade. In point of utility it is fully up to the former plates, for it contains designs of all the correct shapes of the season, and as it is a veritable work of art, it will not fail to prove a fit ornament as well as a useful work of reference in any millinery establishment. The McCall Co. offer to send one of these plates to any of the trade who have not yet secured one.

F. A. Crowell, of Sydney, N.S., has formed a copartnership with Prowse Bros., of Charlottetown, P.E.I. They expect to be open for business on or about August 15. Their new departmental store, corner Prince and Charlotte streets, has a floor space of 16,800 square feet.

**CONDENSED OR "WANT" ADVERTISEMENTS.**

Advertisements under this heading, 2c. a word each insertion; cash in advance. Letters, figures and abbreviations each count as one word in estimating cost.

**TWO BROTHERS, RESIDENT IN BELFAST, NORTH OF IRELAND,** with a practical knowledge of all classes of Linen, Cotton and Woollen Goods, gained by long experience as buyers of these departments for a large wholesale firm in Ireland, are now free to buy on commission for a good wholesale store. Splendid connection amongst all the leading makers of above classes of goods in England and Ireland. For further information and particulars apply to **S. STEWART WARD, 11 Waring Street, Belfast.** (5)



**If you Want to Learn Anything About Advertising.**  
 If you are a business man and get or want to get business by any kind of advertising, and want to know how to advertise and make money; or if you are an employer and expect to go into business for yourself; or if you want to get into a new and profitable profession—we furnish the foundation—the accumulated knowledge on the subject. Investigation costs you nothing. Invaluable information will be sent Free. Address Advertising World Publicity Club, Columbus, O.

**ADVERTISING IN WESTERN CANADA** will be... CAREFULLY, EFFICIENTLY and PROMPTLY attended to, by **THE ROBERTS ADVERTISING AGENCY, WINNIPEG, CANADA.**

**THE MERCHANTS MERCANTILE CO.**

260 St. James St., Montreal.

MERCANTILE REPORTS AND COLLECTIONS.

Our method of furnishing commercial reports to our subscribers gives prompt and reliable information to date. Every modern facility for the collection of claims  
 Tel. Main 1985.

THE  
**CANADIAN COLORED  
 COTTON  
 MILLS COMPANY**

Cottonades, Tickings, Denims, Awnings, Shirtings, Flannelettes, Ginghams, Zephyrs, Skirtings, Dress Goods, Lawns, Cotton Blankets, Angolas, Yarns, etc.

Only Wholesale Trade supplied.

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

**DYEING  
 DRY GOODS and MILLINERY**

Dress Goods, Cloths, Tweeds, Drills, Ducks, Cottons, and Velveteens, Hosiery, Yarns, Gloves, Braids, Etc.

DYED, FINISHED AND PUT UP.

Also FEATHERS, SILKS, VELVETS, RIBBONS, LACES, Etc. And Garment Work of all kinds.

**BRITISH AMERICAN DYEING CO.**

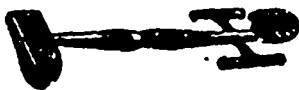
Technical, Chemical Dyers and Finishers.

JOSEPH ALLEN, Managing Partner.

Principal Office—215 McGill St., Montreal.  
 257 Yonge St., Toronto.

123 Bank St., Ottawa  
 47 John St., Quebec.

Use the "Derby Link," No. 2



Patented Nov. 23, 1890.  
 FOR ALL CUFFS.

Use the New "Star" Cuff Holder



Patented.  
 For Link and Plain Cuffs.

Keep your trousers up with the  
 "Automatic" Bachelor Button



WRITE  
 TO YOUR  
 JOBBER.

NO  
 NEEDLE  
 REQUIRED.

The New Automatic



U.S. Patent June 5, 1891. Eng. Patent No. 11630.

"Au Fait" Scarf Retainer



Patented.  
 Opens Wide at Mouth.

For Sale by Principal Jobbers Everywhere.

The J. V. Pilcher Mfg. Co., Sole Manufacturers,  
 LOUISVILLE, KY.

**The Celluloid Company**

30, 32, 34, 36  
 Washington Place

**NEW YORK**

ORIGINAL and ONLY  
 Manufacturers of

"CELLULOID" Interlined Waterproof  
 Collars and Cuffs . . .

All goods made by us are stamped as follows:

Absolutely No



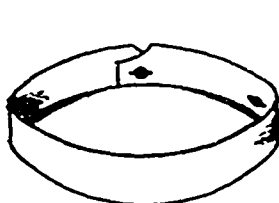
TRADE

**CELLULOID**

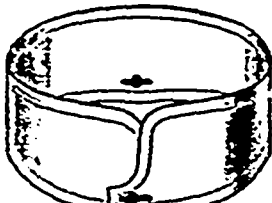
MARK.

Others Genuine

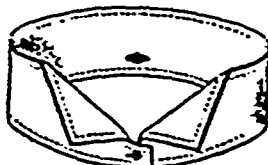
Positively waterproof. When soiled simply wipe off with a damp cloth or sponge.



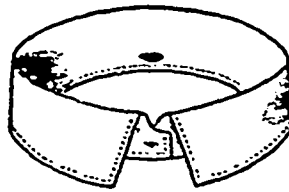
ROMAN



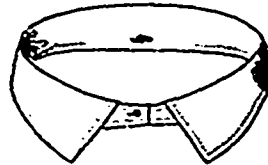
BERKELEY.



TITAN.

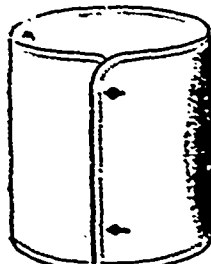


BICYCLE.

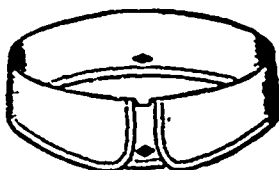


ROYAL

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



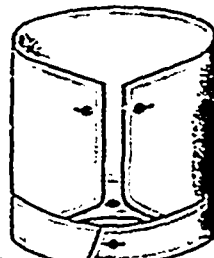
EXCELSIOR.



SAVOY

**CAUTION**

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



**The Celluloid Company** FIFTH AVE.

# To The Trade:



## *Speaking of Our Wednesday Five Corner Sales*

we simply ask you to call and see the lines therein displayed. Life is too short and newspaper space too expensive to catalogue in detail the oddities, bargains, cut-prices, job-lots and snaps we are showing; a peep at these corners will tell the story, and an object lesson is worth volumes of talk. These corners are full of real money value to those who require the goods they contain.

## *We Are Winning on New Lines*

which are uncommon energy and industry—searching the markets of the world for special values and manufacturers' overmakes—keeping our stock clean by clearing all odds and ends at reduced prices—commencing every season with new, fashionable goods that are in demand—by every possible means keeping our stock well assorted—selling on the smallest remunerative profit, and giving liberal cash discounts.

## *Having Incorporated the Golden Rule*

into our business rules, the small retailer can buy from us as advantageously as the large departmental store. We do not believe in making special prices for a favored few more than we do in class legislation. We find "the truth, the plain truth" the best business-bringing axiom. As you are passing drop in and see our five corners. It is satisfactory for us to know that

## *Buying People Are Appreciating Our Efforts.*

---

# **John Macdonald & Co.**

Wellington and Front Sts. E.

\*\*\* **TORONTO.**