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Let Your Customers
Know . . .

that you sell
"Health" Brand
Underwear.

THE MONTREAL SILK
MILLS CO., Ltd.

. . . MONTREAL

They | KNOW | It, and
| LIKE and | will
WANT |

COME TO YOU for it, if you
tell them you have it. One
of the best ways is by newspaper
advertising, and if you drop us a
line we will send you some first-
rate electros. free of charge.

Established 1792

KNOX'S



Tailors' Linen Threads

— ARE —
UNEQUALLED

FOR

.. Evenness and Strength ..

IN USE FOR THE PAST 100 YEARS BY THE

Best Tailors
Throughout the World

DEMAND KNOX'S AND TAKE NO OTHER



"I crow over all."

Shirts . . . Overalls and Working Jackets

ROOSTER BRAND !

- Made for Canadian Lumbermen.
- Made for Canadian Mechanics.
- Made for Canadian Farmers.
- Made for Canadians Generally.
- Made by Canadian Working People.
- Made of Canadian Cottons.
- Made of Canadian Woollens.

A THOROUGHLY CANADIAN "ROOSTER"

If you want the most reliable SHIRTS and OVERALLS in Canada always buy the ROOSTER BRAND

ROBERT C. WILKINS

198 McGill Street . . Montreal

Lister & Co. Limited

32 Inch Black Silk Velvet

For Sport Coats.

18 Inch Black and Colored Silk

Millinery and Dress Velvets

NONE TO EQUAL.

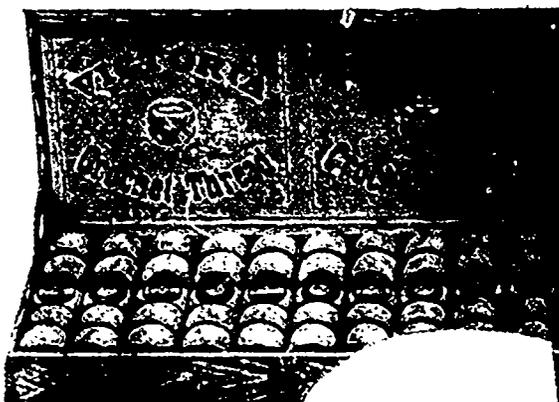
To be obtained from leading wholesale houses in Canada.

Manningham Mills

BRADFORD Eng.

Queen Victoria

THE VICTORIA IS QUEEN OF CHOICEST THREADS



Wholesale stock is complete of all assortments

ADVANTAGES OF THE V

- SOFT AND SILKY
- WILL NOT KINK
- NOT HARDENED BY WASHING
- NUMBERS ALWAYS THE SAME

One trial will convince the user of the superiority of this thread over all others.

If you are unable to get it, write for names of those who do.

R. HENDERSON & CO.

Sole Agents for Canada.

323 St. James St., MONTREAL

S. Greenshields, Son & Co.

MONTREAL and VANCOUVER, B.C.



SPRING, 1896




Our travellers are now shewing full range of samples in Imported, Domestic, and American Goods.

DRESS GOODS DEPARTMENT

Special value in Black Alpacos, Mohairs and Sicilians in Plain and Figured. Also in Serges, Cheviots, French Velour, Black and Colored Silks. Blouse Silks, etc.

SMALLWARES DEPARTMENT

Special lines in Hosiery, Embroideries, Gloves, Plain Ribbons, etc. Extra value in Kid Gloves at popular prices.

STAPLE DEPARTMENT

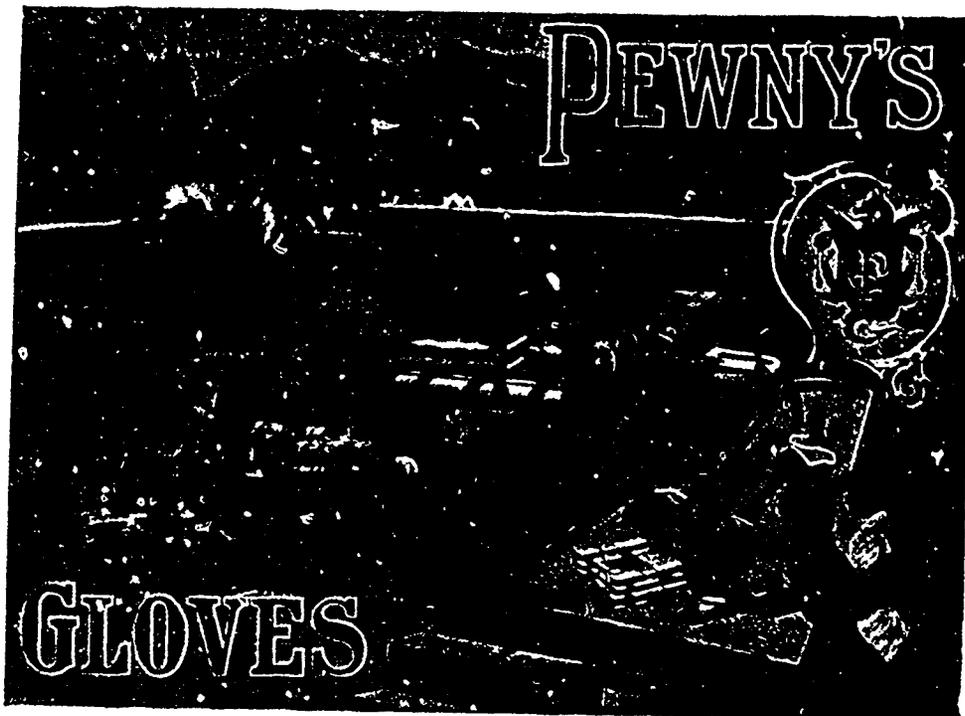
Crums' Prints, Canadian Prints, Linings, Summer Suitings, Flannelettes, Shirtings, Gingham, Denims, Cottonades, Canton Flannels, Tickings. White and Grey Cottons.

LINEN DEPARTMENT

Splendid value in Towellings. Brown and Bleached Damasks, Towels, Napkins, Apron Dowlas, etc.

S. Greenshields, Son & Co.

FULL
STOCK
ON HAND
OF
STANDARD
LINES IN
LINED AND
UNLINED



PLACE
YOUR
IMPORT
ORDERS
NOW
AND
INSURE
EARLY
DELIVERY

Special! 5 Hook Lacing Gloves
at \$7.25 for immediate
delivery.

Emil Pewny & Co.

Sun Life
Building

MONTREAL

English Finished
Collars
and
Cuffs



Examine our samples of English Finished Collars and Cuffs; they are 20 to 30% better value than imported goods. Why pay from \$1.50 to \$1.75 for an imported collar, every thread of which is pure cotton? You can buy better goods from us at \$1.25 per dozen. Try them, wear them, and you will recommend them.

CAUTION!! Some of our names and shapes are being copied. See that every collar you buy is stamped T.B.

TOOKE BROS.

Montreal

ONE OF THE ADVANTAGES

in buying from us lies in the practically unlimited variety offered for choice

IN . . .

Dress Goods
Prints, Muslins
Linens, Silks



IN . . .

Tweeds, Cloths
Tailors' Trimmings

We show every Staple and Novelty that the World's market has to offer.

Stewart & McDonald

MONTREAL OFFICE,
206 McGill Street.

 GLASGOW

Our aim in life

is to supply the wants of the Men's Furnishing Trade of Canada with the newest and best things in the market, and to make our goods interesting alike to the peasant and the prince. Our stock for the Spring Season is now complete in every department, and our travellers are on the way to show our samples.

If you want to lead the

BRACE TRADE

buy the "Handsewn Reliable"
with our own patent cast-off.

Ask to see our specialties in

UMBRELLAS

Numbers 4141, 4142, 4202, 4209.

Special values in TIES in the "Marlboro," and "Scarboro" Knots, the "Viscount" and the "Earl" Band Bows, the "Elysee" Graduated Four-In-Hand, etc.

Large assortment in Hosiery and Underwear, Waterproofs, Handkerchiefs, etc.

Matthews, Towers & Co.

Board of Trade Buildings,
St. Peter Street, MONTREAL

CALDECOTT, BURTON & SPENCE

TORONTO


January 1896


We draw attention to our
large and splendidly assorted

Smallware Department

in which everything needed for a well
kept stock will always be found, including

Elastic Belts and Beltings, Leather Belts, Jet Trimmings, Silver Buckles, Belt Clasps, Gilt, Silver
and Jewelled Buttons, Hair Pins and Pins in every style, Dress Shields and Steels;
BRAIDS -Worsted, Llana, Hercules, Silk; Silk Sewings, Wash and Embroidery Silks, etc.

Progressive Merchants find a well assorted stock of Smallwares and Notions a constant attraction.
Orders are sure of prompt attention.

CALDECOTT, BURTON & SPENCE**SPECIALIST IMPORTERS****W. R. BROCK & CO.**

MEN'S
WOMEN'S
CHILDREN'S

Waterproofs

GREAT VARIETY
and
NEWEST AND BEST
MAKES.....



Samples of our selection of general
stock for Spring are now in the
hands of our

Travelling Representatives

We solicit orders from the Trade, and,
as in the past so in the future, we

PROTECT OUR CUSTOMERS

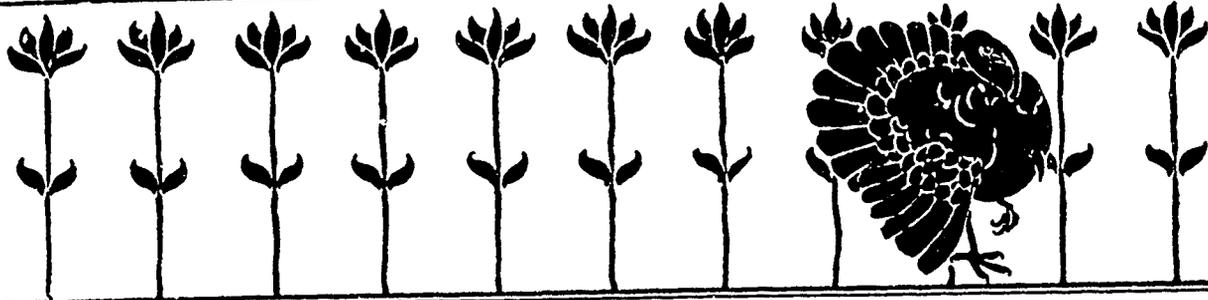
and endeavor to place them in a position
to meet any fair competition.

LETTER ORDERS CAREFULLY FILLED**W. R. BROCK & CO.**

Publicity Paves the Path of Prosperity.

THE DRY GOODS REVIEW

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



Vol. VI.

MONTREAL AND TORONTO, JANUARY, 1896.

No. 1.

THE MacLEAN PUBLISHING CO., LTD.

Trade Journal Publishers.

and

Fine Magazine Printers.

MONTREAL, - - - - 146 St. James St.
TORONTO, - - - - 26 Front St. West.
LONDON, ENG., - - Canadian Government Offices,
R. Hargreaves. 17 Victoria St., London, S.W.

JOHN CAMERON, General Subscription Agent.

J. B. MacLEAN,
President.

HUGH C. MacLEAN,
Sec.-Treas.

Subscription, \$2.00.

Published the
First of Each Month.

NOW IS THE TIME TO ACT.



ONE month from to-day will be issued our Spring-Summer Trade Edition of THE DRY GOODS REVIEW for 1896. We have already stated that it will be one of the finest numbers ever issued in this country.

The appearance and contents of each page will be its selling value.

Its readers will be the most responsible buyers in Canada.

They will not buy before they read the Special Edition of THE REVIEW.

They will buy the goods they are most familiar with, and from the people who ask them to buy.

They will not go to your office; you must go to theirs.

THE REVIEW has advertisers because it has readers; it has readers because it contains information worth reading.

The advertiser continues advertising because it pays him to

do so; the reader continues reading it because it brings him in touch with the seller of something he wants to buy.

Don't you see where it pays both advertiser and buyer?

It is the business of you both to encourage, with your money and your interest, the trade paper of character, for such a paper is as much a part of your business, and is as necessary to your business, as your desks and your counters.

Let us have copy for Special Edition as soon as possible.

WANT OF CONFIDENCE.

It is a common complaint that there is no mutual co-operation among wholesale dry goods houses in the same city. They distrust one another. They are hard to unite on any plan for the general interest of the trade. Even in small details one is not ready to help the other. There is, if report speaks truly, no inclination to show confidence or a candid spirit in the thousand and one transactions and incidents of business life. It is not, in some (happily rare) cases, thought necessary even to keep agreements made in good faith. An illustration of this occurred just the other day. Certain firms had agreed with the manufacturer of a line of goods not to cut below a fixed price. All went well for a time until the other firms found that the orders were all going to one particular party to the agreement. "Oh, Mr. So-and-So does better for me than that," was the explanation made by the customers to the travelers. The manufacturer was appealed to, and an inquiry was made, as provided in the agreement. The invoices were examined, and seemed all right. The stipulated price was apparently being adhered to. But an accident revealed the truth. The house suspected had adopted the expedient of booking the order at the price agreed upon, but shipped a larger quantity of goods. In this way, of course, they got the business at the expense of their confiding competitors. This, let us suppose, is an exceptional case. But, even so, the fact remains that a better spirit is sadly needed. It is not so with the wholesale grocery trade, as a rule, where far more amicable relations and a franker policy prevail. There is no reason for the opposite state of things in dry goods, and we mention it in the hope that 1896 will evolve a distinct reform in this matter.

FRAMING A TARIFF.

BY THE Constitution a general election must take place in Canada within the next four or five months. There is no escaping it, and we business men, whether we like it or not, must face it.

Although the politicians are talking a good deal of humbug, as they usually do, the great question of prime importance to every business interest is the tariff. That is the real issue.

Now, **THE DRY GOODS REVIEW** is not a party paper, and has no interest whatever in the success of one party more than another, except as tariff policy affects Canadian commerce. We want to see the manufacturing, wholesale and retail trades of Canada in 1896 get the full benefit of the world's revival in business. The past year was better than the previous one, but unquestionably it did not come up to expectations. This year promises to be far more prosperous, and nothing but bungling on the part of our national legislators can prevent its being so.

The weak spot in the tariff policy of both parties is that it emanates from men who are either lawyers or professional politicians. There are some good business men on both sides, but they are not the controlling influence. The tariff cannot be raised or lowered without vitally affecting the trade of the country. But what provision is there in our political system (as it works out in practice) for the men who control that trade to have also a controlling voice in framing the legislation that affects commerce?

Each party assure us that they alone understand what is wanted and will provide the necessary article. But, as everyone knows very well, the result is that Cabinets of Lawyers and Politicians settle the whole thing. Deputations go to Ottawa, and if they have "a pull" duties are arranged to suit them. If they only represent the public interest and the national welfare they get no sort of serious attention.

What is needed is a feeling of absolute confidence amongst our merchants and manufacturers that tariff policy will in future be regulated by business interests and public requirements. A tariff to raise a revenue is necessary. How shall it be framed so as to produce revenue, and at the same time promote the common prosperity? That is the whole question, and we submit that either set of politicians cannot, unaided, satisfactorily solve the problem.

Before the general election both parties should be made to give a pledge, through their recognized leaders, that future tariff policy shall be regulated, in the main, by the recommendations of the business community. The Ministers need not be divested of their responsibility. But an Advisory Body composed of representatives of the retail, wholesale and manufacturing departments of trade should be constituted. If this Advisory Body gave bad advice, its errors could be publicly dealt with. But secret conferences, deputations with "a pull," and the advice of political wire-pullers should be utterly done away with.

And when the rates of duty are decided on they should re-

main in force for a term of years, thus avoiding the continual tinkering which is the bane of business.

IT'S ALL WRONG.

The politicians are talking about the school question.

The real school question is the way in which too much knowledge is being crammed into young people's heads so as to unfit them for trades, the farm, and business. Instead of teaching them to cipher quickly and accurately, to read well, be able to write a good business hand, or to farm according to modern methods, pupils are filled with sciences and arts and 'ologies so that they are ashamed of honest toil.

It has come to this: That after spending several years at a public school a lad has to take a special course somewhere to fit him for business. The most skilled workmen don't come from our schools. The best clerks are not high school graduates. The shrewdest business men didn't loaf four years in a university.

It is a practical education, a knowledge of men, an honorable character, and an industrious disposition that produce most of our successful men. The schools are "not in it" with these factors in life. When our politicians get down to business and stop talking clap-trap **THE DRY GOODS REVIEW** will be with them every time; will print their names in big letters; and surround each name with a gilt border.

SHOPLIFTING.

Thieving has been pretty common in the stores of several large cities this season. In Montreal some flagrant cases were reported. In Toronto the offence has not been so prevalent. **THE REVIEW** learns that the severe sentences of the Police Magistrate there have acted as a deterrent. A recent case shows how boldly and systematically the offenders go about their crime. A woman and her daughters, hailing from Markham, came into Toronto with the evident purpose of making a big haul. They had large pockets under their skirts, and were prepared to do an extensive business in free goods. Sentences ranging from six to eighteen months put a period temporarily to their energies. It is said that one of the largest stores in Toronto kept closed during the evenings of Christmas week, partly because the cost of light and the amount of goods stolen outweighed extra sales. It is good policy for merchants to take trouble in prosecuting the thieves. No doubt it is often an unpleasant duty. One would think from the outcry raised by female thieves when detected that their sex should protect them from punishment. But the public interest must come first, and the law should always be made a terror to evil-doers.

TWO GOOD EFFECTS.

We hope President Cleveland's angry and uncalled-for threat of war against Great Britain and Canada will have two effects:

First, to make British capitalists see the wisdom of investing in Canada and other British countries where threats of war won't ruin their investments, where debts due in Britain will never be repudiated, and where the individual citizen already buys more British goods per head than the foreigner does.

Second, that business men will learn (for the seventy-seventh time) how completely politicians defy commercial interests in playing their own games.

THE SAMSON, KENNEDY & CO. FAILURE.

NOT for years has so much discussion taken place over a business collapse in Canada as has resulted from the failure of Samson, Kennedy & Co. in Toronto last month. This is due to several causes: First, the failure was one of considerable magnitude; secondly, the head of the firm is well-known throughout the country both from his high official position and his career as a merchant; and, lastly, from the business methods which brought the house to its end.

THE REVIEW shares in the sympathy which is undoubtedly felt for Mayor Kennedy personally in the trying circumstances through which, at his age after achieving success in life, he is now compelled to pass. But THE REVIEW would be wanting in its duty to the trade if it were too cowardly to say what the situation demands, namely, that Samson, Kennedy & Co. collapsed largely on account of their own mistaken methods, not through any sudden financial stringency (such as might overtake any firm), and not from general depression in trade. Goods were being sold at prices too low to ensure reasonable profit, so that the failure was bound to come, and ought to have been foreseen by the firm. Such a basis on which to do business is utterly unsound. Large capital, exceptional nerve, and an immense turnover might stave off disaster for long, perhaps forever. But, speaking generally an adequate profit is necessary to do a straight sound, business, and whenever a firm departs from the healthy principles that prevail in the best commercial quarters, failure inevitably results. The career of a house like this is bad for trade all round. It is not fair to other houses which try to do business on legitimate lines, and which suffer heavy losses by reckless trading. A bad example is offered both to the retail and wholesale trade by any organized attempt to set the plain rules of sound business at defiance. The firm's failure, therefore, must be taken as a solemn warning to all who think they can evade shipwreck by neglecting the elementary principle of adequate profit.

Sympathy will be felt for the English creditors, who sold largely in the knowledge that the head of the firm enjoyed a high reputation, and who were not so well posted about conditions as those nearer home. For the largest Canadian creditors, especially the agents of the mills, we cannot find that sympathy is expressed. In fact, the trade seems rather pleased at the losses made. It has transpired since the failure that the mills were warned that Canadian goods were being sold at too low figures, and that it would be better for trade all round if encouragement to continue this were stopped. It was distinctly pointed out to the agents that other houses, large patrons of the mills, were injuriously affected by the firm's course. The mills turned a deaf ear. It is said on their behalf that Samson, Kennedy & Co. were believed to be a safe risk, that they bought largely, and were not the only people who dealt on too narrow a margin of profit. Be this as it may, THE REVIEW believes that the profit on Canadian goods would be better maintained if the agents of the mills avoided bolstering up any firm which sold too low. It is impossible to help Canadian goods if the makers of these goods are at no trouble to maintain fair prices.

THE DIRTY BILL NUISANCE.

The remarks of THE REVIEW, in its last issue, about the dirty bank bills and defaced silver coins of our currency, has drawn forth a number of comments. Says The Toronto Globe: "As THE REVIEW says, we cannot expect the evil to be re-

medied by trades refusing to accept the currency; the merchant is too glad to get money of any kind. But the banks and the Dominion officials might do more in the way of the speedy destruction of worn notes. The appearance of some of the Dominion notes in circulation would indicate a belief that the bit of paper possessed some intrinsic value, and that its destruction would be a national loss, a calamity to be averted as long as possible. We don't know exactly how much it costs the country to manufacture a note, but it is not enough to offset the danger of allowing filthy and diseased bills to circulate."

MYOPIA OR SHORT-SIGHTEDNESS.

Dr. G. Sterling Ryerson, the well-known eye specialist and professor in Trinity Medical College, had an article in The Lancet, which has been reproduced in the leading papers and magazines in the States. It is specially interesting to business men and commercial travelers. He says:

"Myopia being essentially a condition due to abuse of the eye, one is constantly obliged to say 'don't' to patients. It occurs to me that it might be useful to put these prohibitory rules in aphoristic form:

- (1) Don't read in railway trains or in vehicles in motion.
- (2) Don't read lying down or in a constrained position.
- (3) Don't read by firelight, moonlight or twilight.
- (4) Don't read by a flickering gaslight or candlelight.
- (5) Don't read books printed on thin paper.
- (6) Don't read books which have no space between the lines.
- (7) Don't read for more than fifty minutes without stopping, whether the eyes are tired or not.
- (8) Don't hold the reading close to the eyes.

"It would almost seem as though some of these rules were too obvious to require mention, but practical experience shows that myopes abuse their eyes just in the ways stated. Reading by firelight or by moonlight are favorite sins. Reading lying down tends to increase the strain on the accommodation, and reading while traveling tires the ciliary muscle because of the too frequent adjustment of focus. In short, anything which tends to increase the quantity of blood in the organ favors the increase of the defect, leading in extreme cases to detachment of the retina and blindness."

WAR PRICES.

A highly interesting document was shown to THE REVIEW the other day, giving the prices of manufactured cottons in the United States thirty years ago. The difference in the quotations of that date compared with those of to-day is striking. The document was a printed sheet of Claffin's prices, dated August 27, 1864, and of course two causes have been at work to diminish prices since. The first is that 1864 was a war year, when values were inflated. The second is the fall of prices of manufactured cottons all over the world owing to improved methods of manufacture and increased competition. Still the difference is remarkable. Selecting a few lines and comparing them with Canadian prices to-day, the drop will be seen. For instance: ticks in August, 1864, were quoted at 30 to 62½ cents, against 7½ to 16 cents now; canton flannel ranged from 44 to 75 cents, against 5½ to 12½ to-day; denims were from 40 to 70 cents, compared with 8 to 16 now; brown sheetings ranged from 45 to 72½ cents, against 3½ to 8 now; bleached cottons were quoted at 43½ to 74 cents, against 4½ to 11½ at present, and bleached sheetings from 65 cents to \$1.60, against 15 to 25 cents now. It is not likely the United States will ever see such prices again

TOPIOS OF THE MONTH.

If a merchant were made Minister of Justice how the legal fraternity would howl! Yet when a lawyer is put over Customs, Tariff or Commerce the business men of the country are expected to look happy.

Deliveries of English goods are likely to be slow, and the chances for repeats are slim. One firm is taking orders for delivery "as soon as possible."

Peter Robinson, the great London retailer, left an estate of nearly \$4,700,000. The death duties took enough of it to pay half the cost of the Ashantee expedition.

Justice North, in the English courts, has decided that the word Trilby cannot be registered as a trade mark. Under the English Act the name doesn't even belong to its author, Mr. DuMaurier, who wrote the famous novel.

Not only in Canadian centres has the mild winter affected trade. In Paris summer costumes were figuring in December, and dressmakers were seriously deprived of business.

John Redfern, who founded the well-known tailoring house of Redfern & Sons, died last month in England, near Cowes.

THE HUMOR OF THE SEASON.

FROM THE COAT AND SUIT REVIEW.

Mrs. Plankington—Here is my new dress all right, but where is the bill?

Boy—I couldn't carry both.

Clara—Is it raining out?

Maude—Yes, dear.

Clara—Then wait a minute. I want to change my garters.

Hazel—What made Spangson go into business for himself?

Nutte—Had to. Couldn't get a job anywhere.

Bereaved widow—I can't bear to see that agonized expression on the face of the deceased. Can't you make him look more natural?

Undertaker (respectfully)—Not unless you let me take off that shirt you made for him, madam.

NEW GOODS AND NEW FASHIONS ABROAD.

'Tis said there's "nothing new under the sun,"
But people will think so—there lies the fun.

In London's west end shops are seen scarfs of the old India or bandana pattern in rep squares. The fashionable set are wearing them.

A novelty of the season in Parisian millinery are aigrettes. They are either extremely high, standing up like a dart, or low, curve over, the ends turning in. They are both pretty and stylish. The high ones are generally for hats, as every hat has an aigrette, while the low ones are for capotes.

A revival in grenadines is heralded by the French dress goods material called crepon grenadines. The crepon effects are obtained by silk thread figures on the grenadine ground.

Crepon effects are also being shown on poplin ground weaves. These new materials show the abiding strength of the crepon idea.

The printed velvet or velveteen in the cashmere or Paisley style is taking in England, chiefly for blouses. The colorings are rich.

A CANADIAN'S PANAMA HAT.

A Canadian who lately returned from Cuba brought with him a Panama hat. THE REVIEW, after admiring its beautifully close-woven appearance and fine finish, asked the price. "Well," he replied, "I won't tell you what I paid for it in case my friends put me under restraint, but I will relate what happened in New York. I was strolling up Broadway and, observing a fac-simile of my Panama in a window, went in and enquired the price. 'Seventy-five dollars,' was the reply." The palm leaves from which these hats are made are found in quantities in Cuba. Owing to the rebellion in Cuba prices have gone up. The hats themselves are made in France, Germany, and Hertfordshire, England.

BY THE CANADIAN PORT.

It is interesting to note (when there is talk of a war which would prevent Canada from importing goods via Yankee ports) that quite a number of dry goods houses are bringing their goods in by St. John this winter. In the manifest of the Lake Superior, one of the Beaver Line boats, lately arrived, we observe shipments for such well-known firms as Jas. Johnson & Co., Montreal; Manchester, Robertson & Allison, St. John; John Macdonald & Co., Toronto; Gault Bros. & Co., Montreal; P. Garneau, Fils & Cie, Quebec; J. M. Garland, Ottawa; Henry Morgan & Co., Montreal, and others. Last winter these shipments would have been coming in by Boston, Portland or New York. This year Canada gets the handling, freight, etc., and strengthens the movement to bring winter shipments via our own ports. It is a good tendency. Let it go on.

THE DUTY ON COTTON WAISTS.

By a circular to collectors of Customs, dated June last, "ladies' shirts, shirt waists and vassar shirts, and all articles of like nature known under any other name," are no longer admitted at 32½ per cent. under cotton clothing, but pay duty at 25 per cent. and \$1 per doz. This is done to protect the native articles, which are being manufactured in large quantities.



A LITTLE SERIOUS REFLECTION

Should convince you that you cannot afford not to advertise in the Spring-Summer Trade Edition of THE DRY GOODS REVIEW, issued February 1st, in time to catch the spring and summer trade orders.

THE REAL AND THE UNREAL BUSINESS PAPER.

By Nath'l C. Fowler, Jr., Doctor of Publicity, New York.

Imitation is the order of the day.
 Imitators are everywhere.
 The real and the unreal live side by side.
 The good and the bad are neighbors.
 There are trade papers which are trade papers.
 There are trade papers which trade on the trade, and have nothing to trade with.

The profitable trade paper is very profitable.
 First-class trade papers make money.
 All first-class men are successful.
 All honest men succeed.
 Dishonest men try to, and sometimes do.

There are papers masquerading under the names of legitimate publications which are nothing more nor less than advertisements bound together in pamphlet form.

There are so-called trade papers which have no circulation, and which cannot get any circulation.

There are trade papers run by men who know nothing about the trade they represent.

The popular impression that all trade papers are successful, has thrown upon the market numerous illegitimate publications which attempt to float on the water which has passed, and to sail by the wind of others.

A trade paper can be three-quarters advertising, and yet be a good trade paper.

A trade paper can be half clippings, and yet be a real trade paper.

The trade paper which is a trade paper, is the paper which contains part advertising, part original matter, part clippings, and is of interest and benefit to its readers, and such a trade paper is obliged to have circulation.

The trade paper which is all sample copies is illegitimate—it has no right of existence.

The trade paper which is all clippings is not a real publication.

The trade paper which is all advertising cannot be classed in the first class.

The trade paper which contains nothing but puffs is not worthy of consideration.

The trade paper which has all of its reading columns for sale, and which sells nearly all of its reading matter space, is worthless as an advertising medium.

The trade paper has a perfect right to print a paid notice. Every publication, excepting a few of the magazines, do that.

The trade paper can legitimately speak well of its advertisers—it ought to do that—the advertisers expect it.

The trade paper which speaks illy of those who do not advertise in its columns is a trade paper which has no standing, and which is worth little.

There are trade papers in the country which are nothing more or less than blackmailing sheets, which the Government ought not to transmit through the mails, and which are a detriment to the trade they represent, and to the honesty of the craft.

The legitimate trade paper, the trade paper of character, and the trade paper which pays the advertiser, is the trade paper which carries a large amount of advertising, for such advertising is as valuable to the reader as the reading columns themselves, for these pages of advertisements present pictures of progress, and tell the buyers what to buy as well as where to buy.

The legitimate trade paper contains a reasonable amount of reading matter, part of it original and part of it copied.

The legitimate trade paper balances its advertising with its reading matter, and its reading matter with its advertising.

It prints legitimate reading notices.

It speaks well of its advertisers, but it is not a paper of puffs—it is a paper of news and comment, simply the right combination of all that which makes up a first-class publication.

Beware of the trade paper which has a different rate for every advertiser.

Look out for the trade paper which has a "Seeing-it's-you" concession for everybody.

Look out for the trade paper which does not stand on its own dignity and say to the advertiser, "My space is merchandise. If you

want it, you must buy it as you buy your clothes or your shoes."

Look out for the trade paper that puffs everybody indiscriminately.

The trade paper can be known by the quality of its representatives.

First-class advertising men work for first-class papers.

Second-class advertising men work for second-class papers.

The representative of the legitimate trade paper is a gentleman—a man worthy of your confidence—when he calls he is entitled to your consideration, and should be given an audience.



Effectiveness in "get-up" — the eye-catching features of an advertisement—are factors in

Result-Getting Advertising

only when employed in a medium having circulation, prestige and influence with

A Buying Constituency

under whose eye it must come. There are others, but none of its class having so strong a hold upon the buyers in your line as has

"The Dry Goods Review"

circulating exclusively to buyers—having influence with buyers—endorsed by the buyers of goods in your line, etc., etc.

Has No Waste Circulation

What about the Special Edition?

It is your business to discourage the illegitimate trade paper. It is your business to encourage, with your money and your interest, the trade paper of character, for such a paper is as much a part of your business, and is as necessary to your business, as your desks and your counters.

THE JANUARY TRADE.

JANUARY is the judgment month of the year. It is the month that shows strength or weakness of a concern.

In January stocks are inventoried, accounts settled and the business of the year is weighed in the balances.

Don't listen to doleful ditties. Look for the brighter times that are crowding the already prosperous present.

Remember that "no wound did ever heal except by time."

Don't expect too much in a few months' improvement.

And if your business has no bright side it must be because it sadly needs polishing.

Please remember, says The Dry Goods Economist, that although January is the great month of the year for clearing sales, the merchant who uses no other means to make business will have but a sorry month's trade.

Wide-awake merchants all over the country have rescued the month from the old-time quietness in which it was once enshrouded, but it has been done by timely offering of new and desirable goods, and these methods have also enabled them to work off the balance of their winter stock with greater ease and to much better advantage.

They have also made January a very strong and important advertising month, not merely as regards newspaper work, but in the superlative values which are offered to their customers and which—like actions—speak louder than newspaper talk.

January is the month in which to thoroughly advertise the business, and to lay a good foundation for spring and summer work, by methods which will convince old customers that their confidence is well placed, and by winning new ones and enlisting them heartily in the cause.

January is seed time, and neglect now will mean useless regrets when a bountiful harvest is looked for. The merchant who says that it is a no-account month makes a mistake. Work as earnestly as you did for the Christmas trade, and you will make no mistake.

The remnant counter may be in charge of a young beginner. That is all the more reason why habits of good stock-keeping should be early instilled into him. That boy if properly trained may some day be your right-hand man, and "just as the twig is bent the tree's inclined."

Besides, those remnants will sell far more readily, and with smaller loss, if they have the appearance of being useful and usable pieces of dry goods, instead of looking like a pile of dust rags.

A SPECIAL IN GARMENTS.

The demand for ready-made garments has grown to such an extent this past season that Boulter & Stewart have added five different mills, samples for spring trade, consisting of blouse waists, wrappers, etc. They are making a specialty of lines suitable for trade leaders, as advertised in this issue. It will pay you to call and see this line when in the city. Their travelers start out Jan. 6th showing these goods.

BRITISH DISCONTENT WITH OUR INSOLVENCY LAW.

A MEETING of the British Empire League was held in London, Eng., last month to promote the enactment of a Canadian insolvency law. Mr. Houss, of Cook, Sons & Co., moved, seconded by Mr. Tanner, of S. Hanson, Sons & Barter:

"That in the opinion of this meeting the fact that no legislation exists applicable to all provinces of the Dominion of Canada providing for the realization, administration, and distribution of insolvent estates tends to seriously restrict trade between the Dominion of Canada and Great Britain, and that the confidence of British traders in the export of goods to the Dominion would be increased if there existed in the Dominion legislation as to insolvent estates providing for a pro rata distribution of the proceeds amongst all creditors, the avoidance of preferential payments and voluntary settlements, the filing of adequate accounts by the debtor showing his assets and liabilities, and explaining the deficiency shown by such accounts, and the punishment of traders who trade recklessly, fraudulently, and with a knowledge of insolvency. That the Executive Committee of the League be requested to take such steps as it may deem desirable to bring the resolution under the notice of the Canadian Government."

The resolution was adopted.

Commenting upon this The London Drapery World says: "Each of the provinces which constitute the Dominion of Canada has some sort of bankruptcy laws of its own. This would not matter so very much, perhaps, if they provided for the proper realization, administration and distribution of insolvent estates, but they do not, according to our ideas, for the one thing that our laws guard most jealously against is the giving of any kind of preference to one creditor over another. In the various provinces of Canada the reverse is the case, and the smartest creditor can save himself at the expense of the others if he will. Unfortunately, this too often happens, and, of course, creditors on this side of the Atlantic have to come in at the finish and take what is left for them. Naturally, they are dissatisfied, and rather than run the risks that the existing legislation forces upon them, they let considerable business pass by; and hence it is that it is only firms who can afford the risk that do the trade."

Our English contemporary is right in contending that Canadian legislators are dilatory in this matter, and that the best business sense of the country favors a reform in the law. There may be differences of opinion as to the nature of the changes to be made, but this need not lead to the whole measure being "hung up" indefinitely. Yet that seems to be the present position of affairs.

GOOD MATERIALS FOR TAILOR-MADE GOWNS.

Tailor-made costumes are becoming almost as fashionable here, says The New York Dry Goods Chronicle, as they are in England, and they are worn by our own elegantes with as much grace and becomingness as our English sisters. Some of the most appropriate fabrics used are Irish friezes and Donegal homespuns, the stoutness of which betokens endless durability. Then there are the Caledon tweeds, somewhat softer in texture, made in plain shades or mixtures; some of the latter are beautiful blendings of color—for example, a gown made in tweed shows a small check of brown or electric-blue, a heather or rich brown, just speckled with electric-blue, and another mingled with purple, green or brown. Serges plain and diagonal and warm materials of every description, zobelines, and most styles of boucles are adaptable to the tailor-made costume.

GETTING A FREE AD.

London tradesmen are clever advertisers at times. The London newspapers of late have had items like the following: "His Majesty the King of Portugal visited on Wednesday last the establishment of John Smith, and bought several pieces of choice," etc. English shopkeepers know the value of royalties.

LATEST TRADE NEWS.

TORONTO.

Mr. W. R. Brock leaves for Europe early next month.

Messrs. G. B. Fraser and Geo. Cains, of Greenshields, Son & Co., were here on Friday.

J. P. Watson, of E. & S. Currie, has gone to buy in the European markets for the firm.

H. McMaster, of McMaster & Co., has left for the English market to purchase woollens for the house.

James Crang, jr., has opened on Yonge street near Bloor with a high-class stock of men's furnishings.

Several young Toronto dry goods men are thinking of emigrating to the States. They include Messrs. Percy Millar, of Brock's; Millichamp, of Macdonald's, and J. Robinson and F. Lillie, of Wyld, Grasset's.

Of the travelers for the late firm of Samson, Kennedy & Co., it is understood that Messrs. Hatch, Bradshaw and Chapman have gone to Gault Bros., and Mr. Turner to Thibaudeau Bros. & Co.

Miss Eva M. Kennedy, the only daughter of Mr. Warring Kennedy, was married on the 23rd ult. to Mr. Frank L. Webb, of Osgoode Hall, barrister-at-law, son of the late George W. Webb, of Colborne, Ont.

ONTARIO.

Mr. Little, of Robinson, Little & Co., has been re-elected mayor of London without opposition.

The New Hamburg Woolen Mills have resumed operations.

The hosiery mill at Kingston has been enlarged by a brick addition.

Thomas Cole, of the People's Store, Woodstock, Ont., has purchased the dry goods, grocery and boot and shoe stock of Jones & Co., Jarvis.

Mr. Wakeley, tailor, who has sold out his business in Port Perry, has taken W. King's store on Simcoe street, Oshawa, and will open up Feb. 1, adding men's furnishings to his stock.

E. R. Bollert & Co., Guelph, had a very attractive and realistic Santa Claus window for Christmas week. The scene or act of Santa's mysterious visit was enacted before a crowded auditory on the sidewalk nightly.

Mr. J. J. Grafton, of Grafton & Co., clothing manufacturers, Owen Sound, has sailed for England, visiting Scotland, France and Germany to select the latest designs and materials suitable for the coming season used in manufacturing their fine lines of clothing—Scotch tweeds, English worsteds, serges and meltons, German beavers, French trouserings.

On the 17th ult. at Codrington, 10 miles north of Brighton, Ont., fire totally destroyed John A. Robinson's general store. The post office and Wade's telephone office were in the same building. Nothing was saved. Insurance on stock, \$800; on building and contents, \$900 in the British American. Cause of fire unknown. This makes the third post office inside of a year that has been destroyed by fire on this route between Brighton and Campbellford.

Mr. R. B. McGregor's clothing house, 367 Talbot street, St. Thomas, Ont., was very seriously damaged by fire and water on the morning of the 23rd December. Mr. McGregor stated that he carried a stock of from \$12,000 to \$14,000, and that

only a few days before he received a quantity of new goods. The stock of furnishings, valued at \$1,000, will be a total loss. The clothing damaged by water he says he will not be able to sell for half what they are worth.

A. Devitt, who was manager of the Peterboro' Woolen Mills, has left for Brantford, where he takes the management of a mill. On the eve of his departure Mr. Devitt was made the recipient of a complimentary address and a gold-headed cane from the employes of the Peterboro' Mills.

MONTREAL.

Robt. Henderson made a business trip to New York during the Christmas holidays.

Fitzgibbon, Schafheitlin & Co. have removed from McGill street to one of the commodious warehouses on Victoria square.

Mr. W. Kissock, of Caverhill & Kissock, returned to England on the 4th inst., per s.s. Paris, to visit the French and English markets.

Another traveler, Mr. N. E. Brais, is now on the road for Matthews, Towers & Co. The increased facilities the firm have for reaching the trade are resulting in a much larger business, and the firm are ready for it.

QUEBEC.

Mr. J. C. Stockwell, of Danville, Que., has sold by auction his dry goods, etc., and will only sell drugs and groceries.

MANITOBA AND THE WEST.

Three eastern wholesale houses have given it out that they will start branches in Vancouver, B.C., within the next three months.

One of the large windows in Thomas Haughton & Co.'s dry goods establishment on Yates street, Victoria, B.C., is very artistically arranged as a country winter scene. There is a miniature old-fashioned log cabin, the ground around being covered with cleverly imitated snow, and dolls dressed as boys and girls are supposed to be playing about, while one small boy is lying sprawling on a small ice-covered pond.

MARITIME PROVINCES.

The purchase has just about been completed of a property in a central part of Halifax, on which is to be erected a general department store on the plan of Jordan, Marsh & Co., Boston. Toronto and English capital is back of the venture.

Gault Brothers, of Montreal, did not discontinue their suit against Goldberg, at Halifax, and join the other creditors, but went ahead through their solicitors, Harrington & Chisholm, and replevined what goods could be found in Goldberg's store that came from them. The sheriff secured about \$600 worth of goods, which are now held for Gault Brothers. The receiver of the Goldberg estate has already paid about \$3,700 into court.

HE SCRATCHED HIS HEAD.

"Why don't you do more advertising?" I asked a man who had the blues. "Well, there's no business. People have no money. There's no use o' advertising when there's no business." "If that's the way you figure it, why don't you close the store, give the clerks a day off, and reduce expenses in that way?" When I left him he was scratching his head.—A. W. Paine, in Brains.

hair checks, costume cloths, extraforts; also serges of very special value. There is a fine range of blouse silks, including the glace, both printed and woven, shot taffetas, and black and white chinos. In low-priced stuffs the house is well placed, the buyer being in the market early. In the better fancy stuffs, principally in bright goods, mohair, mohair and wool, and silk and wool, the range is pretty. A large range of black lustrés, bought low and since advanced greatly in price, is shown.

A DRY GOODS ACTION IN HALIFAX.

A SUIT brought by Murdoch's Nephews, a wholesale house in Halifax, against Kane, Flett & Co., retailers in the same city, for 15 cents has created a great deal of interest in the dry goods trade. Judgment was delivered in favor of defendants. Writing to THE REVIEW they say: "When the trouble over the early closing movement arose, we owed Murdoch's Nephews considerably more than a discount of 35 cents would lead one to suppose, but on account of having been refused the regular discount, and to avoid trouble, we paid only the due portion of the account.

"On the first of the following month we were furnished with a statement of balance due, which was also subject to discount, but we only took off the discount on \$7.06, which was for goods bought two weeks previously, or, in other words, a day or two before the unpleasantness referred to.

"In answer to this we received word that they would not allow us any discount and a memo to the effect that they retained cheque, but afterwards claimed the word was intended for return cheque, but not finding the cheque in the envelope we thought we read aright and so dismissed the matter from our minds for the moment. You can imagine our surprise on being served in the County Court only a day or two afterwards and without the least warning or notice of any kind.

"We immediately wrote their lawyers, Borden, Parker & Co., stating the case and telling them we had no desire to have anything to do with their clients, especially over so small a matter as 35 cents and enclosed them the amount in full.

"In reply to this we were told that the writ would only be stopped on the payment of costs, but thinking this just a little too much for human nature to stand, we took legal advice and defended the suit.

"The plaintiffs admitted in their evidence that we were entitled to 20 cents discount at least, and so this writ was issued against us on a claim of 15 cents, for purchases of two weeks' standing, and without any warning."

A COLLINGWOOD MANUFACTURING FIRM.

The Williams, Hurlburt Co., of Collingwood, Ont., have just closed a successful year, their sales being 40 per cent. in advance of any previous year. Their Reliance brand of hosiery, "Fast Black," is well known and sought after by consumers. Their advertisement appears in this issue, and is worth a perusal.

A FIRM CHANGE.

It is announced that on Dec. 31st the following change took place in the firm of John Macdonald & Co.: Mr. Paul Campbell retired and Messrs. Duncan Macdonald and A. N. Macdonald were admitted as partners in the firm. Mr. Campbell's retirement is due entirely to the state of his health which, it is hoped, will entirely recover now that he is free of business

cares. He has been unable to do active work since last February. There are now four sons of the late Senator Macdonald in the firm, which continues, of course, its old name unchanged.

THREAD MEN IN BRITISH COLUMBIA.

Mr. W. Samuel, of Thos. Samuel & Son, Montreal, returned from the Northwest last month. While there he met Mr. John M. Barbour, of William Barbour & Sons, Limited, Lisburn, Ireland, and Mr. J. E. Barbour, of Paterson, N. J., who have been visiting Western Canada as far as the Pacific Coast. While in British Columbia they looked into the suitabilities of the land for growing flax. The Barbours do a large trade in threads and nets for salmon fishing, and are now making gilling nets, having put in new machinery for this purpose.

SPECIAL LINES.

Special lines announced by John Macdonald & Co. this month include lace curtains 3½ yards long, in two patterns; plush mats, 12 by 30 inches; plush rugs, 2 by 4 feet; fifteen ranges of pearl buttons, 18 to 30 line; derby ties, new designs in knot ties, cashmere and silk mufflers; new veilings, new Swiss spot muslins, which are in demand, and embroideries; very special colored surah silks; also colored pongees, all shades; special 15-inch toweling, a low line; a special line of tea cloths, colored border, 23 inches wide; special pure linen crash, 24 inches; a special job in 56-inch loom damask toweling. The prices in these lines are something attractive.

PRETTY GIRLS IN BUSINESS OFFICES.

Here is a little story which seems to indicate that the pretty girl's business prospects are hampered by her prettiness.

The secretary of a large eastern insurance company decided a short time since that it would be better for his office work to introduce half a dozen or more women as typewriters, operators and assistant bookkeepers. He had noted that of the feminine employes in his office the pretty ones were the least effective and attracted the most attention, to the detriment of the work of other clerks. So he decided to engage only women who were of mature years and experienced in office work. First he advertised, stating that applicants should give age and number of years' experience. He did not succeed in getting a single satisfactory reply. Then he went to a well-known business college and told the manager that he did not suppose he would have any trouble in aiding him, as he did not want a young or attractive-looking woman.

The manager listened to him while he explained his wants, and then, going to a desk, took out a file of letters with a smile and laid them before his visitor. There were upward of half a hundred applications from banks and commercial institutions, and every one of them, without a single exception, asked for a woman of mature age. The manager said that it was absolutely impossible to supply the demand for employes of the description that business men now demanded, but he had rafts of pretty girls at all times who were applicants.—N.Y. Herald.

The commercial travelers of the United States expend in passenger fares annually \$172,000,000, book 600,000,000 tons of freight each year, pay nearly \$25,000,000 for excess baggage, and nearly \$1,000,000 in storage.

THE FAILURE RECORD FOR 1895.

BRADSTREET'S has prepared the statement of failures in Canada and the United States for the year 1895. This year Bradstreet's has very wisely separated the Newfoundland statement from that of Canada, which is only fair to the Dominion. The tabular statement is as follows:

	No. of Failures.		Assets.		Liabilities.	
	1895.	1894.	1895.	1894.	1895.	1894.
Ontario	820	704	\$2,411,692	\$2,022,631	\$6,024,214	\$6,584,304
Quebec	749	706	2,400,855	2,561,262	6,881,281	7,130,066
New Brunswick	67	90	238,603	931,977	446,394	1,637,803
Nova Scotia	114	111	148,070	300,338	838,088	561,417
Prince Edward Island	11	7	46,300	31,050	80,800	49,250
Manitoba	18	11	168,340	421,104	159,200	773,367
Northwest Territories	11	12	77,300	37,190	152,700	67,431
British Columbia	85	63	272,065	599,751	405,104	920,993
Totals, Canada	1,876	1,814	\$6,054,127	\$7,800,301	\$15,347,911	\$17,724,633
Newfoundland	47	22	245,050	414,050	445,628	6,260,650

The total number of business failures reported from the Dominion of Canada and from Newfoundland for the calendar year just closed is 1,923, or 50 more than in 1894, while the aggregate liabilities are \$15,793,559, as compared with \$23,985,283, a decrease of 60 per cent., which can only be construed as a remarkably favorable exhibit. The corresponding falling off in assets of failing traders in the Canadian Dominion and in Newfoundland is a little more than 50 per cent.

The usual annual report of business failures throughout the United States for the calendar year just closed, it will be understood, covers a complete year, beginning a few days prior to the close of 1894, and ending with the final returns by wire. While the year covered, therefore, does not coincide exactly with the calendar year 1895, the report includes business failures throughout the country for a completed year. It should also be explained that the only business embarrassments included as failures are those in which total liabilities are in excess of actual assets, except in cases of banks, in which instances a suspension of payment during business hours, for however brief an interval, is regarded as a failure.

The total number of failures in the United States in 1895, as reported in Bradstreet's, is 13,013, contrasted with 12,721 in 1894, an increase of 2.2 per cent. This is the largest number of failures ever reported since the record was begun, with the single exception of 1893, two years ago, when the aggregate was 15,560, compared with which year the falling off in 1895 is 16 per cent. An increase in the second year following one of panic is exceptional. In the panic year 1884 the total number of failures was 11,620; in the following year the aggregate was 11,116, and in the year succeeding it was 10,568, nearly 5 per cent. less than in the first year after the panic of 1884. The year 1891 was conspicuous during the greater portion thereof for marked depression in trade, following the reflection thereof of the Baring panic, and may, therefore, be regarded as having followed a panic year. The total number of business failures in that year was 12,394, an increase of 16 per cent., but in the year following there was a sharp falling off in the number of failures, amounting to more than 17 per cent.

The year 1892, therefore, the second after the Baring crash, corresponded to the year 1886, the second year after a year of panic.

But in 1895, a second year following a panic, there is an increase in the number of failures over the year before, and the

year itself is conspicuous as one of financial complications for a brief period at the close.

The total amount of liabilities of failing firms, corporations and individuals in the United States during 1895 amounted to \$158,842,445, more than \$9,000,000 in excess of the total in 1894, an increase of less than 6 per cent., or three times the rate of increase in the total number of failures. The grand total of assets of failing firms, corporations and individuals during the year amounted to \$88,115,530, or more than \$8,000,000 in excess of the like total one year ago, an increase of more than 10 per cent., showing a relatively greater degree of solvency of those embarrassed than in the preceding year. This record of the total number of failures, together with gross liabilities and assets for 1895, makes it plain that the after-effects of the panic of 1893 were more far-reaching than anticipated one year ago. During the past four or five months, reaching back to a period when business generally was more active than at present, and when prices generally were higher, serious embarrassments in commercial and industrial lines have been showing a previously unsuspected increase.

The annual report of the number of individuals, firms and corporations in business shows a marked but not unexpected increase in what may be called the commercial death rate during the past year:

	Number in business.	Number failing.	Per cent. failing.
1895	1,054,000	13,013	1.23
1894	1,047,000	12,721	1.21
1893	1,050,000	15,560	1.50
1892	1,035,000	14,270	1.00
1891	1,010,000	12,394	1.22
1890	989,000	10,073	1.07
1889	978,000	11,719	1.20
1888	955,000	10,587	1.10
1887	933,000	9,740	1.04
1886	920,000	10,568	1.15
1885	897,000	11,116	1.25
1884	875,000	11,600	1.32
1883	855,000	10,299	1.20
1882	820,000	7,635	.93
1881	780,000	5,929	.76
1880	733,000	4,350	.60
1879	703,000	6,652	.94

COMMERCIAL TRAVELERS IN THE WEST.

At the annual meeting of the Northwest Commercial Travelers' Association at Winnipeg, a motion was presented by A. L. Johnston, seconded by S. S. Cummins, to elect a committee to secure lower passenger rates on all lines west of Sudbury.

Mr. Johnston, in moving the above resolution, showed that a traveler from Montreal or Toronto in buying a through ticket to Vancouver or Pacific Coast points paid about 2 1/4 cents a mile, while a ticket from Winnipeg to the same point would cost over 3 cents a mile, and from the views of the different travelers they feel that the association should have a rate of at least 2 1/2 cents a mile, or a 1,000 mile ticket for \$25.

Mr. Johnston's motion was carried unanimously.

The following were elected officers for the ensuing year: President, A. S. Binns, acclamation; vice-president, A. L. Johnston; treasurer, I. C. Macintyre, acclamation; secretary, J. M. O'Loughlin, acclamation; Board of Directors, J. A. Lindsay, K. McKenzie, M. W. Rublee, F. W. Drewry, T. H. Locke, G. F. Stephens, J. B. Perse.

Hennessy & Co., the new Chatham, Ont., general merchants, made their bow to the public last week.

THE NEWEST IN LONDON HATS.

Looking at the new models in millinery this week, says the correspondent of a London paper, I am struck with the prominence given to peacock shades in ribbon and velvet. An original toque is composed entirely of small peacock eyes, mounted and forming upstanding and outspreading wings. The brim of the toque resembles the peacock's breast, while on the centre of the crown reposes the bird's head and neck, with the plumage arranged fan-fashion. Toques are becoming gradually smaller. A pretty but modest one is of peacock-green velvet, with peacock-hued ribbon, arranged in two fans across the front, and completed with a steel buckle. Two dark sable veils trim either side, but on the left side, in addition, is a tall black and white aigrette. In large hats, a new model in green velvet, rather a bright shade, has three rouleaux of satin, a little distance apart, round the jam-pot crown. A bright crimson rose lies on the outside edge of the brim, and black plumes mount guard behind. Myrtle green velvet is becoming popular for covering large hats, which have puffed brims. Blue and green pleated rosettes trim blue chenille and felt hats, with blue, green, and white wings artistically arranged at the sides, accompanied by an aigrette or marabout and buckle. Pink and turquoise blue, as fashionable colors in millinery, have lost ground, violet, blues and greens being without doubt la mode now.

THE RECOVERY OF DEBT.

Some curious features deserving the careful attention of traders appear in a case for the recovery of debt recently heard in the Manchester County Court, says an English exchange. Mr. Hale is a draper at Preston, and to his establishment came

Miss Russel, the eldest daughter of a gentleman of apparent position, living in that town. An order for various articles was given by Miss Russel, but before the bill was paid Mr. Russel became bankrupt. Mr. Hale claimed against the estate; but, at the same time, he also claimed payment from Miss Russel personally. In acting thus he made a mistake, for, on hearing of the latter claim the trustees to the bankrupt's estate rejected the proof of Mr. Hale's debt, as he was doubtless entitled to do under the circumstances. And when the creditor carried his claim against Miss Russel into the County Court he lost the case, as the judge rightly held that there was no liability. It can hardly be doubted that in the first instance Mr. Hale considered that he was giving credit to Mr. Russel; and as after her father's insolvency Miss Russel was compelled to earn her living as a governess, it was scarcely the right thing to endeavor to make her responsible for the debt she had incurred on her father's behalf. It is always disagreeable to lose money, but in the legal recovery of debts traders cannot be too careful to take proceedings only against the right persons.

THE SAMSON, KENNEDY ESTATE.

The sale of Manitoba lands held by the Samson, Kennedy estate takes place early this year, the assignee being authorized to sell them. The next meeting of the inspectors appointed at the Montreal meeting takes place in Toronto on Friday morning next, January 3rd, at 11 o'clock.

J. J. Baldwin, of Halifax, England, has obtained an injunction restraining the Forbes Co., of Canada, and any other makers, from using the trade mark Beehive in fingering yarns.

Three Good Wishes

We wish you a Happy New Year.

We wish you the attainment of every business success desired.

We wish you to buy from us and thereby add to your happiness and success.

We thank you for all past favors.

We have a most complete stock of new, handsome, fashionable goods for Spring and Summer of 1896.

We will surprise you with our variety and originality of new lines.

Our Travellers will extend you a personal greeting about the usual date and book your valuable demands, which we now ask you to reserve for us.

BROPHY, GAINS & CO., Montreal

196 MCGILL STREET

HOW TO SAVE ONE DOLLAR.

There are hundreds of general merchants who are subscribers to THE DRY GOODS REVIEW who should be subscribers to The Canadian Grocer as well. This latter paper contains as much valuable information as the former. Each number is profusely illustrated, and contains valuable pointers on new goods, bargains, window dressing, store management, etc. We club the two papers for Three Dollars a year. Please send in One Dollar while you have it in mind, and begin with the first issue of 1896.

This is what a traveler says :

I have watched with great interest the growth of your paper, which is now acknowledged to be the best in America. Your editorial and market columns, and reports from your own correspondents, are replete with information, and your selections from leading papers of the world are always good. By the way, I sometimes think the wholesale prices you quote are just a little below the mark - at least, it sometimes happens that they are below what I am at liberty to sell at, but as your paper is published particularly in the interests of the retail trade, I suppose it is commendable to err on the right side, or in the interest of your customers, but, the trouble is, the prices quoted on some things occasionally show no margin at all, and the storekeeper is willing to swear you are right.



New Spring Neckwear. MATTHEWS, FOWERS & Co., Montreal.

NOVELTIES FROM PARIS AND LONDON.

A larger show of novelties is being made by Kyle, Cheesbrough & Co. this year than ever before. A late novelty is the large side-comb which the firm shows in great variety. In steel and brilliant buckles there are many handsome lines, and pins for the blouse are also shown. In small-sized buttons for clustering, now in full fashion in Paris, the range includes jet, metal and silk. These will be used for dresses and blouses and will embellish the costume very prettily. In veilings, fashion is rather veering from the fishnet and plain to the gauze net with spots, which is rapidly coming to the fore. The firm have a complete range in these. The golfer is still a favorite, and seems likely to continue so for some time. Elastic and silk belts will be worn more than ever with blouses and golfers. Special lines in black terry elastic are seen, and belts are being worn from two to four inches in width. Buckles of white metal to go with these are exceedingly handsome and of superior grade.



New Spring Neckwear. MATTHEWS, FOWERS & Co., Montreal.

A FINE DEPARTMENT.

By a change in the internal arrangements of their warehouse, McMaster & Co. have brought together on one floor their men's furnishing, haberdashery, hosiery and glove depart-

ments, and the combined stock in these lines forms one of the most complete and attractively arranged departments in the trade. Every preparation has been made for the coming season in new goods, and the firm's customers will appreciate the new order of things.

MEN'S FURNISHINGS.

TOOKE BROS.' men's furnishing department is a pronounced success already. The firm are opening the two warehouses, 20 and 22 St. Helen street, on the 1st of January with everything in the way of men's wear.

In neckties, Wyld, Grasett & Darling have received the bulk of their purchase of spring ties and the remainder is in transit. It was previously found difficult to secure medium colors, but this year their range is largely made up of this class of goods. There is considerable demand for green, and graduated derbys, bows, and clubhouse ties continue favorites.

The season calls for full dress shirts, white kid gloves and white muslin bows. Wyld, Grasett & Darling report a complete range of all styles in all sizes.

A checked tweed rubber coat with sewn seams, three large pockets and 26-inch cape, to button, is shown at Wyld, Grasett & Darling's. It can be retailed at \$6. Umbrellas are in large variety in gingham, alpaca, gloria, leventine and silk, with small cane and steel rods, nicked and japanned, with nobby handles.

Special value is being shewn in this department by W. R. Brock & Co. in regatta, neglige, outing and flannelette shirts, etc., etc. Leaders are offered to retail at 25, 50, 75c. and \$1. A selection of neckwear for spring in knots, derbys and clubhouse shapes, excels any previous season for value, shape, design, and all testing points—the silk-lined goods to retail at 25c.

BRITISH COLUMBIA NOTES.

Mrs. Ross, milliner, has opened in Vancouver.

M. Ryan has opened in clothing at Three Forks.

Stevenson & Powers, clothing, Nanaimo, have sold out to C. E. Stevenson & Co.

The Robie estate (tailor), Nanaimo, has been sold at 43c. on the dollar.

T. L. Davies, clothing, Union, has sold out to Simon Leiser.

Wm. Sutherland has opened in the fur business at Vancouver.

H. Marymont, late of Victoria, has opened in the clothing line at Rossland.

FOR JANUARY TRADE.

W. R. Brock & Co. are offering through their travelers samples of winter goods in all departments and allowing large trade discounts to clear them out to make room for spring goods arriving daily. Odd lots and broken ranges of hosiery underwear and gloves are also being offered at clearing prices. Merchants in want of goods to boom their January sale should not miss this opportunity.

Wm. Clapperton & Co.'s calendar this year is very handsome—a lady's head in appropriate colors.

A WOMAN WHO STOLE FROM STORES.

SOME of the Boston retail men are still wondering how it was that a kleptomaniac named Rebecca Jewelllyn managed to steal \$1,500 worth of the finest kind of goods from their stores without being detected in the first instance. The woman will never tell. She died in the gaol while awaiting trial. And nobody else can tell, for the very good reason that nobody else knows. The business houses are deriving some benefit from the study of the situation which has been brought about by the revelation of the woman's thefts, and if the reforms which have been instituted are enforced, the probabilities are that at the end of the year they will find their profit account materially increased. The woman was no ordinary shoplifter, says The Cloak and Suit Review, tempted by a lace handkerchief or a card of buttons. Nor was she a professional who made it a business. She was doubtless a kleptomaniac and was probably induced to commit the acts of which she was accused by the influence of morphine, to which she was a slave. Nevertheless, she was a dangerous customer. Instead of a handkerchief or a few buttons, she was in the habit of helping herself to Paris dresses, sealskin capes, fancy silk waists, and the most costly lingerie. She obtained four dresses, worth over \$500, from Jordan, Marsh & Co., a valuable cape from C. F. Hovey & Co., a sealskin cape worth \$175 from Otto Piehler, hats from two or three millinery houses, and various kinds of fine underclothing from different houses. How? Nobody knows exactly. When detected at Jordan's she was walking off with a cape and was carrying it under her arm. It was probably in the same manner that she obtained the dresses.

Some will say "Impossible," but nothing is impossible to a clever woman. She could not have worn them from the store, they say. There was no opportunity for her to wear them from the store, and she carried no valise, or parcel, and was innocent of the usual big lining pocket of the professional shoplifter. The moral of this sermon is that, in spite of what appear to be strict regulations, most of the big stores are careless in the way they display goods, and ought to institute a reform at this the harvest time of the year for the shoplifter. Apart from this view of the case, the story of this woman's life is a sad and interesting one. By birth a Maine girl, she came to Boston and graduated as a nurse at the Massachusetts General Hospital. It was probably while on duty there that she began to experiment with the drug which caused her ruin. It injured her in many ways. Her sister, a wealthy Pittsburg woman, could not put up with her oddities, and exiled her on a weekly portion large enough to pay her expenses. There was no necessity for thieving, but steal she did. Most of the articles taken were recovered by the police, so that the loss on her account is very small, and if the merchants profit by the experience which they have gained it will be purchased cheaply enough.

THE HAT SPRINGS.

These novelties make it possible for a lady's hat or bonnet to be put on or taken off readily without disturbing the hair or injuring the hat. D. McCall & Co. are sole agents in Canada, and the springs retail at 25 cents, leaving a good margin for the dealer.

FULL RANGE DOMESTIC AND IMPORTED

Spring Samples

NOW IN TRAVELLERS' HANDS

See our
Special Lines of

American Gingham
American Cotton Worsteds
Kentucky Jeans
Ladies' Cotton Vests

Also a select lot of LADIES' well-fitting BLOUSES in the latest and best ideas.

PRINTS—Colorings and styles are effective for Spring, 1896. Our orders have been good.

IF YOU HAVE NOT PLACED YOUR SPRING ORDER, GIVE US A SHARE

KNOX, MORGAN & CO.

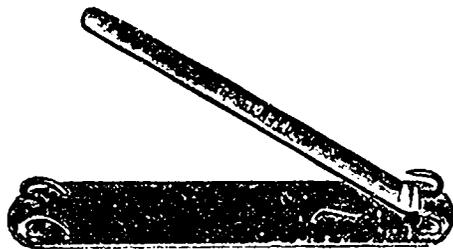
Wholesale
Dry Goods

HAMILTON.

SPRING MILLINERY.

TRAVELERS will be out again next week with spring goods. The orders thus far promise a favorable season. Ribbons are good stock, prices having appreciated 15 to 20 per cent. within the last few months.

D. McCall & Co. have issued a very prettily gotten up circular to their customers anent the spring season of 1896, in which the trade are wished a Happy Christmas and New Year, and treated to some sensible, candid remarks on present conditions and the future outlook. The firm announce for '96 the largest selection of straw goods from New York, London and Italy the house has ever shown. In ribbons shot and chine effects are correct,



Without. With.
THE AUTOMATIC SHIRT HOLDER.



THE SEQUIN TRIMMINGS.

and in flowers and feathers there will be over 1,000 different styles to select from. Other attractive lines are the latest novelties in parasols, laces, velvets, silks, ladies' underwear, mantles, trimmings and gloves. The firm's travelers will be on their respective routes early in January.

S. F. McKinnon & Co.'s travelers will go out to the trade next week with a full range of new spring goods. The firm are further embellishing and improving their Bay street warehouse, where they intend to remain.

The "dustalayer" is a new invention of practical value to milliners and others whose goods are liable to suffer from dust. It is a compound for painting the floors, so that the dust never rises from the floor and can be swept off without dispersing. A leading house said to THE REVIEW, "I consider it worth \$5,000 a year to us."

Printed art velvets and printed plush of fine Lister make, for millinery purposes, are taking in England, and are likely to do well here. Printed velveteens and printed velvets are both high in English favor just now.

Caverhill & Kissock, of Montreal, are now showing on the road a very complete and large range of samples of millinery and fancy dry goods for spring 1896.

Mr. J. D. Ivey has just returned from the European markets, and reports trade much improved abroad. The coming season promises to be one of the largest in the history of the millinery trade in fancy ribbons. There are striking features in chine patterns, and ribbons for dress bows and for the neck

are in variety. The ombra shades in ribbons are shown in many lovely patterns. Flowers will be used in quantities, and roses are much seen abroad. Mr. Ivey says that merchants carrying big stocks need not feel uneasy, as prices in goods continue stiff.

The steady advance in price of ribbons lately has played havoc with the market. Messrs. Caverhill & Kissock having purchased heavily in this line before the rise, are showing a large range at old prices, and in some cases less.

Caverhill & Kissock are showing a very large assortment of children's headwear for the coming season. This firm make a specialty of this department, and buyers will do well to inspect their samples before purchasing.

Scotch advices say that the Ayrshire lace trade is healthy. Several Canadian houses were there last month and placed fair orders.

A leading feature in dress trimmings this year are sequins, and Kyle, Cheesbrough & Co. are showing a large range in colors and black. The fashionable ornaments are made of beads and sequins, both in colors and black. Foragers for dress fronts are seen in these combined materials and produce a handsome effect. This house is also showing a large variety of lace collars in the most stylish modes. These goods are made in Plouen and Paris and are being largely worn abroad.

The brilliant button ornaments to be much used for millinery purposes this year are exceedingly pretty and turned out in great variety of design and coloring. They will be employed on the fronts of blouses as well as in millinery trimming, giving a striking effect to the dress.

All merchants should seek to maintain and elevate as much as possible the character of business. This should be particularly kept in view by the younger houses, for they will find a good name even better than capital. It is pleasant to notice that these firms are composed of men who have been trained in the best school of commercial honor and enterprise, and that the business interests with which they are now connected have already gained in strength through their character and efforts.—Am. Exchange.



THE HAT FASTENER.

The Dominion Oil-Cloth Company

Branch Office -
Corner Front and Yonge Streets,
Toronto.

MONTREAL.

MANUFACTURERS OF

FLOOR OIL-CLOTHS TABLE OIL-CLOTHS CARRIAGE OIL-CLOTHS

NEWEST STYLES and COLORINGS.

ETC., ETC.

Our Spring Samples are now in the hands of all the Wholesale Dry Goods travellers. Be sure and see them before placing orders for any foreign lines, as our Goods and Prices are Right.

Office and Works

Cor. St. Catherine and
Parthenais Sts.

MONTREAL.

WRAPPERS



B. & S. No. 1009



Made Full Length, with
Pleated Front,
Watteau Back,
Sleeves Latest Cut.

WRITE FOR SAMPLE DOZENS



BOULTER & STEWART



WRAPPERS



B. & S. No. 1009



This Cut Represents our Special
Trade Line

To Retail At . . . **\$1.00**

THESE ARE TRADE PUSHERS



30 WELLINGTON ST. EAST . . . TORONTO

SAMSON, KENNEDY & CO.

FAILURE OF THE FIRM—STATEMENT OF ASSETS AND LIABILITIES
—LIST OF CREDITORS—THE MEETING AT MONTREAL.

THE wholesale dry goods house of Samson, Kennedy & Co., Toronto, suspended payment early last month, and subsequently an assignment of the estate was made to E. R. C. Clarkson for the benefit of the creditors. The partners were Warring Kennedy (Mayor of Toronto) and his son Frederick Kennedy. The firm was formed in 1869, the principals having been employed by John Macdonald & Co., where Alexander Gemmel was office man, Andrew G. Samson the home buyer, and Warring Kennedy the warehouse manager. These three formed the original firm. Mr. Gemmel retired in 1879, and Mr. Samson died in 1891. The firm did a large business, but were crippled by lack of capital and by the conditions under which business was done. From the statement drawn up by the assignee it appears that the firm's direct liabilities amount to \$444,474.39; the indirect to \$15,477.69; the preferred, covering wages, etc., to \$6,186.66; and the secured, consisting of customers' paper discounted in the Bank of Commerce, to \$310,407. The bank is secured by the notes, which, except a small proportion, are considered good, and by a mortgage on the warehouse, which cost \$20,858.38. The following statement shows the position of affairs:

ASSETS.

Merchandise, as per stock sheets	432,665 11
" " " " " "	41,240 91
" " " " " "	23,236 32
" " " " " "	11,597 15
" " " " " "	23,425 84
" " " " " "	15,221 38
" " " " " "	14,082 86
	\$181,492 57
Sundries, trunks, chattels, furniture	3,181 02
Cash on hand	39 00
Book debts, good	33,310 59
" " " " " " "	1,810 28
Notes	3,811 20
Manitoba lands, 8,410 acres	6,000 00
	\$233,674 66

LIABILITIES.

Direct	\$444,474 39
Indirect	2,500 00
Preferred	6,186 66
	\$453,161 05
Deficiency	\$219,486 39

The principal creditors are:

CANADIAN

Canada Colored Cotton Mills Co	\$61,286 96
Dominion Cotton Mills Co	41,724 44
Pomuan Mfg. Co., Paris	34,854 00
Montreal Cotton Co	23,659 15
Merchants Mfg. Co	13,411 70
Trent Valley Woolen Co., Campbellford	8,507 20
Joseph Simpson, Toronto	8,208 52
Granite Mills, St Hyacinthe	7,863 89
Eagle Knitting Co	7,463 51
Ed. Schultz, son & Co	5,831 57
Belding, Paul & Co., Ltd.	5,457 05
Paris Wincey Mills Co	5,671 53
Robt Henderson & Co., Montreal	4,372 15
Estate Mrs. Kennedy (cash)	4,428 97
Jas Lockhart, son & Co	4,304 67
W. G. Kennedy (wages)	4,102 91
Forbes Co., Ltd., Hespeler	4,818 67
Wm. Algic, Acton	4,238 16
Slingby Mfg. Co., (Ltd.), Bradford	4,261 83
A. H. Sims & Co., Montreal	3,363 55
Central Agency, Montreal	3,239 36
Jas. A. Cantle & Co	3,169 83
Standard Shirt Co	3,071 12
Jas H. Wylie, Almonte	3,003 77
Paton Mfg. Co., Sherbrooke	2,727 14
J. Walshaw, Bolton	2,639 87
H. H. Wolfe & Co., Montreal	1,232 30
M. R. & L. Co., Montreal	1,003 80
Wm. Parks & Son, Ltd	1,033 82
S. T. Willett, Chambly	1,009 83

Millicamp, Coyle & Co., Toronto	1,722 82
R. McRoberts, Toronto	1,543 00
Jas. Stanbury & Co., Toronto	1,330 71
Galt Knitting Co., Ltd.	1,804 93
B. Lennard & Son, Dundas	1,722 47
Kingdon Hosiery Co.	1,683 45
Brodie & Co., Hespeler	1,346 23
D. Graham, Hons & Co., Inglewood	1,314 00
Can. Hair Cloth Co., St. Catharines	1,022 25
These and other Canadian liabilities under \$1,000 aggregate	\$322,618 31

BRITISH AND FOREIGN.

Beattie, Wilson, Knowles & Co., Manchester	18,220 94
I. & R. Morley, London	15,081 79
A. & B. Henry & Co. (Ltd.), Bradford	8,407 81
Henry S. King & Co., London	5,103 00
Henry Delafon, Paris	4,958 42
Foster, Porter & Co. (Ltd.), London	4,581 49
Cook, Sons & Co., London	4,216 31
York St. Spinning Co., Belfast	4,069 11
Wm. McLaren, Sons & Co., Glasgow	3,476 58
Thos. Adams & Co., Nottingham	3,026 70
Dent, Allcroft & Co., London	2,930 09
Toms, Steers & Toms, London	2,210 64
Tootal, Broadhurst, Lee & Co. (Ltd.), Manchester	2,711 03
Stewart, Moir & Muir (Ltd.), Glasgow	2,472 48
Mrs. A. G. Samson, Bournemouth	2,060 98
Wm. Klar, London	1,922 62
Tubbs, Lewis & Co., London	1,627 88
Th. Michaw & Co., London	1,472 37
Wm. Nimmo, London	1,066 44
R. Isaac & Bro., New York	1,672 33
H. B. Clafin & Co., New York	1,007 58
Chas. Lemon & Co., Bradford	1,502 65
Gillies, Garnett & Co., Bradford	1,089 14
Midland Laco Co. (Ltd.), Nottingham	1,682 38
Pool, Larrimer & Tabberer, Leicester	1,291 30
Steel & Co.	1,048 46
Edward Guauck, Chemnitz	1,010 89

The total British liabilities amounted to \$102,039.21; the American to \$5,723.61, and the foreign to \$14,063.23.

MEETING OF CREDITORS.

There was a largely attended meeting of the creditors of the firm at the Windsor Hotel, Montreal, on Monday morning, Dec. 30., all the principal firms being represented.

D. Morrice occupied the chair, and the assignee's statement of affairs was submitted to the meeting by E. R. C. Clarkson, F.C.A. There was some discussion of the situation, the outcome of which was the appointment of D. Morrice, Alex. Ewan, J. Stevenson, A. T. Robertson, H. L. Smythe and Jos. Simpson as inspectors. The stock will be offered en bloc for sale in Toronto on the 3rd of January, and it is estimated that the estate will realize 35c. on the dollar for the creditors.

No proposition of settlement was made by the firm. D. E. Thomson, Q.C., of Toronto, was present to look after the interests of the English creditors, who, as above noted, are in for \$102,000 odd.

Portion of a private letter from Mayor Kennedy was read to the meeting, in which he said: "I cannot tell you how much I feel pained for the creditors of my firm, who will sustain an almost total loss. The assignment should have been made not now, but twelve years ago, when Mr. Gemmel withdrew from the firm, but Mr. Samson and I decided that we would try to place the business on a paying basis, with what poor result you know."

Mr. Clarkson announced that in appraising the estate everything had been valued at cost price; the four trust stocks and Manitoba lands possessed no present market value. The Scott street warehouse had been valued at its cost, but it would no bring that sum now.

A somewhat heated discussion took place as to the propriety of one of the gentlemen present taking notes, presumably with a view to a newspaper report. The chairman was against it. Mr. R. L. Smythe was strongly in favor of publicity, and contended firmly that no friend of the business interests of Can-

CAVERHILL & KISSOCK

IMPORTERS OF

Millinery and Fancy Dry Goods

91 St. Peter Street

OUR travellers are now out with a complete range of Samples for Spring 1896.

. . . . INSPECTION SOLICITED.

MONTREAL

Wholesale Millinery

A FULL RANGE OF

GOLF JERSEYS

IN STOCK.

Orders filled promptly

Our travellers are now on their respective routes with samples of

Parasols, Straws, Laces, etc.

The Trade is invited to inspect our styles and prices. . . .

D. McCall & Co'y.

Wholesale Importers

Toronto and Montreal

ada favored concealment. Mr. Robert Henderson also thought the public should not be kept in the dark.

Mr. Thomson enquired if any stock had been delivered back to any creditors.

Mr. Clarkson replied that "on the night of Monday, December 2, and the morning of Tuesday, December 3, eighty-two packages of merchandise were delivered by the Dominion Cotton Mills Company. On Thursday, December, 5, they were returned to the company. I am informed by a member of the firm that Mr. Warring Kennedy gave instructions that there should be no more goods received. If any were delivered after December 4 they were to be refused and sent back."

Mr. Smythe said that if those had been English goods they would not have been given back.

"Had he found forty cases of English goods he would have returned them," said Mr. Clarkson. "We have the assurance of both members of the firm that they declined to accept any spring goods, except some from the Merchants' Manufacturing Company, which went off immediately."

Said Mr. Thomson: "They go so far as to say that they sent back goods that were brought to the door of their warehouse. I think the members of the firm treated all the creditors alike. They say they did not know those 82 cases were there, and that they sent them back to the consignors. Under the Act the Cotton Company would have had trouble in getting them back. Therefore I don't think this is a preference. There was no attempt to cover up any facts, and if it is a preference I think the Cotton Company is perfectly good for it."

"That's all right, so far as your opinion goes," objected Mr. Smythe. "The point is this: my clients and other European creditors will hear that goods have been returned, and will want to know why."

"There's quite a lot of English goods in bond," explained Mr. Clarkson.

"Well, the inspectors will give us full information," said Mr. Morrice. "I think we had better elect them."

The inspectors having been elected, Mr. Clarkson was authorized to take legal advice as to the returned goods.

THE COMING SALE.

Much interest attaches to the public auction of the stock on January 3. It is quite likely the bidding will be brisk, as the trade do not desire the goods to be sacrificed, and will doubtless take care that a fair price is paid. Representatives of many leading houses in Toronto and Montreal have inspected the stock during the past fortnight, and are well posted as to its value. There was a rumor current that the trade in Toronto would take united action to get hold of the stock, but a leading merchant said to THE REVIEW: "I don't think there is anything in such a report. What the trade would have liked would be to have the stock disposed of in twelve or fifteen lots, so that it could be dispersed throughout the province without any injurious effect upon retailers. Now that it goes en bloc the highest bidder will get it. This, no doubt, suits the owner of the building, who wants a tenant, and the agents of the mills who don't want to be deprived of a customer. The policy of continuing the business, so to speak, in this shape enables the house to fill the orders already taken for spring by Samson, Kennedy & Co.'s travelers. The goods may have been sold at close figures, but the expense of taking the orders has already been incurred, and goes against the estate."

AS TO THE FUTURE.

There have been several rumors as to the future intentions of the Messrs. Kennedy. They have many friends who would be glad to see them in business again. Mr. Frederick Kennedy is a young man of activity and ability. THE REVIEW asked Mr. Kennedy, sr., if there was any basis for the rumors regarding himself and son. "We have made no plans, and have not considered the future. Until the estate is disposed of it is impossible to make any plans. I do not know what we will do."

FASHION HINTS FOR WINTER AND SPRING.

White cloth, leather and moleskin girdles will in all probability be quite fashionable next spring. They are shown in Paris in various colors, and large orders have been placed by American buyers. Paillette girdles and narrow india rubber girdles in all colors appear to have equally good prospects.

Linen collars, trimmed with valenciennes insertions and laces, will again be an important article next season.

There is still a large demand for crepon, and there are indications that point to a run on it for '96.

From Paris comes the intelligence that the demand for fur is inordinately large. It is used wherever there is the least excuse for it. Many dresses entirely of fur, astrakhan, or breitschwanz are seen. Waists of mink, sealskin, persianer, etc., are also to be seen in the shops and on the streets. Some are content with a pair of fur sleeves. In one word, never, perhaps, has so much fur been worn, or rather is to be worn, as will be the case this winter.

The little animal heads are no longer liked. Tails look more effective as trimming.

Some Paris costumiers are of the opinion that covert-coatings will soon be neglected, but this is contradicted by the fact that England ordered largely at the end of last season, and therefore it may fully be expected that they will also sell next spring.

We learn that the Plauen mills are very busy on embroidered gowns and cambic and madapolane embroideries.

Great things are expected of the perforated stuffs. They have been brought out in really charming patterns. There are two kinds: one is worked into the open mull, batiste and nainsook ground, which is better adapted for blouses than the closer satin for ground.—Exchange.

SPECIALS IN HOSIERY.

W. R. Brock & Co. are offering all their leading lines of hosiery at last season's prices. In cotton there are "The Leader," "Whopper," "Magnet," "D 10," "D 26," "Leather," "Tickler," "200," "300," and several others. In half-hose the department is also offering special value in Hermsdorf, stainless black, to retail from 10 cents per pair up to 25 cents, and extraordinary value in all prices of cashmere.

A well-known dry goods store recently displayed the following placard:

"Fine stock of kids. Assorted colors and sizes. Step in and examine them."

How it happened no one knows, but the next morning the sign was seen fastened at the entrance of the orphan asylum around the corner.—Truth.

KYLE, CHEESBROUGH & CO.

The Lace Warehouse of Canada.

—: IMPORTERS OF NOVELTIES IN :—

*Dry Goods,
Trimmings,
Silks,
Braids,
Curtains,*

*Embroideries,
Gloves,
Hosiery,
Muslins, and
Dress Goods, etc., etc.*

Our travelers are now on their respective routes with a full line of samples in Dry Goods Novelties, gathered through the best facilities and with the greatest possible care from all the leading fashion centres of Europe. It will interest you to see our collection before placing your order for the Spring Trade, and we solicit for our representatives, who will call upon you shortly, your usual kind consideration and esteemed favors With best wishes for a successful year in 1896.

We are, obediently yours,

Kyle, Cheesbrough & Co.
MONTREAL.

From One Ocean to the Other



Our trade comes from all parts of the Dominion,—from the Atlantic to the Pacific. No place is too far away. No order is too big for us to handle. There has been no accident about our success. Merchants give us their orders simply and solely because we give them better service in return and charge as little for the best work as others charge for the ordinary.

Our business is re-dyeing and re-finishing all kinds of Dress Goods, Tweeds, Overcoatings, Soft Silk and Union Ribbons, Ostrich Plumes, Flats, Tips, Woollen Hose, Berlin Wool, Yarns, Braids, etc.

We can make almost any fabric fashionable by changing the color and finish. Write us a letter and ask us questions. Tell us to send circulars and price list.

R. PARKER & CO.

HEAD OFFICE AND WORKS

Telephone 3037, 3640, 1004 and 2143

787-789 YONGE ST., TORONTO

Caps

We make for the Largest Corporations in Canada

Railway Caps
Firemen's Caps
Police Caps
Band Caps
Military Caps
Naval Caps
Society Caps
Uniform Caps
Miners' Caps

Estimates given. Samples on application. Our stock of Cloth, Tweed, Sealette, Imitation Lamb and Outing Caps for Fall and Winter is always well assorted.

Newest Shapes. Best Quality. Lowest Price.

Proprietors of *The Toronto Cap Mfg. Co.*

A. A. ALLAN & CO.

Wholesale Only.
Letter Orders
Carefully attended to.

51 Bay St. . . TORONTO

Greene & Sons Co.

MONTREAL

WHOLESALE MANUFACTURERS OF FINE FUR GOODS, JACKETS, CAPES, COATS, ETC.

HATS AND CAPS

Importers of

Gentlemen's Furnishings

LATEST STYLES.

LOWEST PRICES.

LETTER ORDERS CAREFULLY ATTENDED TO.

Our Travellers are now on the road with *SPRING SAMPLES* for 1896; also *FALL SORTING SAMPLES*.

GREENE & SONS CO.

Warehouse 515 to 575
St. Paul Street.

Montreal

E. & S. Currie

64 Bay Street

Toronto.

**MANUFACTURERS
OF NECKWEAR . .**

in every variety.

Our stock at present is very large and is composed of the latest designs both in silk and styles.

LETTER ORDERS CAREFULLY ATTENDED TO

Always the Best

**SOFTER AND CLEANER
COTTON BATTING**

A marked Improvement in the quality of

**NORTH STAR
CRESCENT .
PEARL . .**

Patent Roll Cotton Batting

Will make these Brands sell unusually well during the Season of 1895 and 1896.

Baled or Cased

In 4, 6, 8, 12, or 16 oz. Rolls.

FOR SALE BY ALL WHOLESALE HOUSES.

RETURNED GOODS.

THE case of Wootton & Co. vs. Coke, recently decided in the Ramsgate County Court, may be said to settle the law regarding the return of goods by retailers. Mrs. Coke gave an order to the plaintiffs' traveler, but a week or two afterwards, having in the meantime sold her business, she returned a portion of the goods, on the ground that her stock was too heavy for the new proprietor. Wootton & Co. declined to take back the goods, and the question accordingly arose whether they were entitled to take this course, or whether they were bound by the custom of the trade to accept goods returned within a month of purchase. To give a custom of trade the force of law it must be certain, general and reasonable. It cannot be contended that the custom of returning goods within a month of purchase possesses those three attributes. Doubtless, goods returned in bulk, and on reasonable grounds, are accepted as a matter of course; but this is not the case with goods broken in bulk. In the latter instance, when the return of the goods is allowed, it is as a favor to the customer, and not as a matter of right. This was the view taken by Judge Selfe, and in our opinion it is the only sound view. The retail trade as a whole have no ground of complaint regarding the treatment they receive from wholesale houses in this matter. We believe we are right in saying that the latter are always willing to take back goods on reasonable grounds, though naturally objecting to do so under compulsion. The action taken by Messrs. Wootton & Co. has had the result of placing the respective rights of the wholesale and retail trades in clear relief. The former are not bound to take back goods broken in bulk—that is the law. That they frequently do so is quite another matter.—London Drapers' Record.

NOVEL FRENCH WRAPS.

Exceedingly handsome models are seen in combination fur and cloth garments. A pinkish terra-cotta cloth cape has a pelerine of chinchilla. The cape is very full, and is caught into the waist at the back, giving the effect of a mantle. The high collar is of fur. Very many full-length wraps are among the lately imported models. Green in brocade, mixed with black velvet, is seen in one extremely handsome garment. In style it is half-fitting, with a broad box plait at the back and front. The wide sleeves are in keeping with the rest of the garment, which seems as much of a dress as a wrap. These long cloaks are intended for the most dressy occasions.

LEEDS AND BRADFORD REPORTS.

In Leeds the clothing trade keeps up well, and the recent colder weather has helped the retailers with their stocks of heavy goods, which were in some instances beginning to hang fire to some extent.

Serge suitings have not been in quite as much favor, but there has been a run on fancy tweeds, which has made up for any quietness in the former class of goods.

In dress meltons and serges the stocks are very low indeed, and the shipping orders for Australia, which should be got off at this time of the year, are, in many cases, still unfulfilled on account of the recent extra business in these goods for the United States.

For this market there is a promise of more business at an early date in worsted coatings for winter goods, and the issue of the returns for the last month shows that in these goods' no

less a value than £151,000 was sent out of the Bradford Consular district.

The amount for stuff goods sent out to the States last month from Bradford was £170,000, but this item includes linings and a good deal of bright dress goods which have been despatched much earlier this year, so as to be ready for the spring season.

ANSWERS TO A QUERY.

THE REVIEW has to thank several of its readers for kindly answering the inquiry of Mr. E. Beattie, of Highgate, Ont., in the last issue regarding corsets. Thompson & Co., Sault Ste. Marie, Mr. E. J. Vincent, of Parry Sound, Mrs. S. E. Mulholland, Niagara, state that the Watchspring corsets are made by the E. T. Corset Co., St. Hyacinthe, and the P. N. by I. Newman & Sons, New York. Mr. D. H. McGillivray, of A. Kirk & Co., Antigonish, N.S., also writes:

In reference to Mr. Beattie's communication re corsets in the December number of THE DRY GOODS REVIEW, I would say that the P. N. corset is manufactured by I. Newman, New Haven, Conn., with offices at 450 Broadway, N.Y., and the Watchspring is manufactured by the E. T. Corset Co., St. Hyacinthe, Que. The E. T. Corset Co. don't advertise in Canada; hence the reason why the Watchspring is not better known.

TRIMMINGS.

The character of trimmings brought out this season represents a higher standard of workmanship than is usually presented to buyers, as the demand for finer and still finer goods shows rapid development. The consumer has not been slow to appreciate the fact that the possibilities for producing rich and extreme effects in trimming are more satisfactorily obtained by the employment of a smaller quantity of the more costly styles of laces than by lavishly utilising cheaper but less effective patterns and grades.

The assortments of fine goods in the hands of importers are becoming greatly depleted. Buyers have purchased many of the more desirable lots, and from present appearances there is not the slightest possibility that either the wholesale or retail dealer will be overstocked at the end of the season.—Exchange.

S. Greenshields, Son & Co. have special value in boys' and misses' cashmere hose in eight-fold and ten-fold knees for early spring wear. Also full assortment for January trade in cashmere gloves and plain and ribbed woolen and cashmere hose at popular prices. The well-known "Ever Fast" hosiery of this firm are also selling more largely than in former years.

THE ENGLISH

WAKEFIELD SKIRT BINDING

A combination of Braid and Leather, in 38-yd. lengths. Prominent shades. An entirely up-to-date binding. Highly endorsed by leading dress-makers of London, Berlin, Paris and New York. Light and indestructible—outwears the skirt. Ask for WAKEFIELD'S Skirt Binding. For sale by the leading wholesale houses in Canada.

Wakefield Skirt Binding. Wakefield Skirt Binding.

Macdonald Bros. - Montreal

SOLE AGENTS FOR CANADA

Perrin's Gloves Peter Schneider's Sons & Co.

PERRIN FRERES & CIE.

THE GLOVE HOUSE OF CANADA

7 Victoria Square, MONTREAL.

FACTORY: GRENOBLE, FRANCE | BRANCHES: Paris, London, New York



A LARGE STOCK ON HAND.

185 and 187 Canal Street, NEW YORK CITY
27 and 29 Victoria Square, MONTREAL

Upholstery and Drapery Goods

Special Designs in Chenille Curtains for Fall Trade
Saxony, Bengal and Nepal Chenille Table Covers
Cotton Derby Curtains
Cotton Derby Piece Goods

SATIN REUSSE } For Upholstering Work—Fringes,
COTTON NEPAULS } Gimps and Cords to match.
SILK TAPESTRIES }
BROCADELLES }

Neckwear Trade

Hopsack, Matalaces, Openwork,
Tubular made Ties in Cotton and Cotton and Silk, in all shades and
fancy designs.
Fancy Silks in all shades. Special low line satin lined.
Plain Colors, White and Blacks always on hand.
Endless variety in Plain and Fancy Cottons.

Hosiery Trade

Underwear, import and domestic.
Balbriggans, single and two threads.
Natural Balbriggans.
Natural Wools in all prices.
Stripe and Spotted Underwear.
Half-hose, Blacks and Tans.
Persian and Turkish Effects.

Travellers in all Provinces

GLOVER & BRAIS, 184 MCGILL STREET **Montreal**

WOOLENS AND CLOTHING.

A NEW woolen firm in Montreal is Finlay, Smith & Co. The principals were formerly with the Gault firm. Mr. Finlay is a son of Mr. Samuel Finlay, the wealthy retired merchant.

John Fisher, Son & Co. report a good trade in worsted coatings. The firm's returns from Manitoba are better than usual, and they report a good business in New Brunswick. The outlook in woollens is good.

The cold weather early in December made business good, but the recent thaws have not improved matters.

E. A. Small & Co., whose new factory is working well, are turning out bicycle suits in dark serge and Oxford tweeds.

The advanced prices do not seem to affect the ready-made clothing trade much this season. The increased values are confined to a few lines. Next season frieze goods will cost more, judging by present prices. In tweeds the mills continue busy, and in linings have orders far in advance. One mill reports being unable to supply goods until March.

There is being made in the Paton Co.'s mills at Sherbrooke this season what the trade pronounce the finest beaver ever produced in this country. It is fully up to the highest standard, and is laid down at a little less than it could be imported for. Good presidents have been made for a long time in Canada, but beaver of the present make is exceptional.

Robert Linton & Co. have just received a full range of Yorkshire and West of England beavers.

On her latest trip from Australia, the Canadian mail steamship Miowera brought the heaviest consignment of wool ever sent by steamship to the Pacific side of America. This wool was for Boston.

Fancy tweeds promise to be a good deal used this season, report Hutchison, Nisbet & Auld. There is a tendency in trouserings to go from worsteds to tweeds.

There has been a good run on beavers, meltons, and heavy serges, but W. R. Brock & Co. report having so placed repeats as to fill all orders and still possess a good assortment. A noticeable change is from stripes in trouserings to checks in tweeds and soft finish worsteds.

Application is made in The Quebec Official Gazette for the incorporation of the Dominion Woolen Manufacturing Co. with a capital stock of \$300,000. The objects of the company are the manufacture of textile fabrics, etc., and the preliminary stockholders are William Cassels McIntyre, Duncan McIntyre, E. A. Small and C. H. Dobbin, all of Montreal.

BRIEF TRADE NOTES.

A special line of ladies' cashmere hose to retail at 25 cents is offered by Wyld, Grasett & Darling.

A varied line of American fancy weaves and printed cotton is being shown by Thibaudeau Bros. & Co.

There is a great run on down quilts this season. The Alaska Co. report a special demand for cushion pillows.

Several Montreal houses report better spring sales already for Lister's goods than for a number of years past.

In Valenciennes laces, butter, cream, and black, which are scarce, Wyld, Grasett & Darling report quite a demand.

Brophy, Cains & Co. have added a few lines in sterling silver and pearl goods to their fancy goods department, and expect a nice trade in them.

S. Greenshields, Son & Co. have now a full range of new lines in buttons in all the new designs suitable for early spring trade. Laces and embroideries are also to hand.

LADIES' GOODS.

In ornaments, trimmings, etc., for ladies, Caldecott, Burton & Spence are showing all the new ideas for this season. Buckles for bodice belts are in great variety, in white metal and oxidized, and with a great range of designs—crosses, horseshoes, butterflies, plain bars, and many other shapes. These are worn with black elastic belts, which will well set off a fancy blouse. In buttons the fashion is all for bright sparkling effects, imitative of jewelry, in gilt and silver, principally gilt, with colored stones. Brilliants are seen in buttons and buckles, as well as glittering jets. There are some pretty goods in lace tuckings and insertions in butter and white combined. The fancy ribbons in chine patterns are very popular. The new cotton crepon parasols are a feature this year, with their lace-trimmed interiors, some in spot muslin lining and some in black and white effects. The firm have quite a stock of evening lengths in silk and kid gloves.

Colwell Bros., the haberdashers at Halifax, N.S., are supplying their patrons with a useful little article—a small card, the outside of which sets forth some of this enterprising firm's novelties, and on the inside are several sheets of different colored sticking plaster.

A. B. MITCHELL'S

Rubberine, Vulcanite and Waterproof Linen

Collars, Cuffs, and Shirt Fronts, white and colors, specially adapted for Travelers, Sportsmen, and Mechanics. For sale by all wholesale houses. If you cannot procure, write direct for samples and prices. Largest and leading manufacturer in Canada of these goods.

Office and Factory : 16 Sheppard St., Toronto, Ont.

A Reduction in Freights

and in cost of handling can be effected on small importations by employing us as shipping agents. **HOW?** Write us for particulars.

BLAIKLOCK BROTHERS, - Montreal

\$500 of Real Brussels
Point Lace for **\$350**
CASH

J. D. M. MACBURNIE

Lace Importer.

MONTREAL

Wyld, Grasett & Darling

New Year Neckwear

We show this year a larger and more attractive assortment of Neckwear suitable for New Year trade than formerly. Will open first week in December a large shipment of latest London Shapes and Colorings, in

FOUR-IN-HAND KNOTS, BOWS, ETC.

Buyers interested in this Department should see these Goods. . . .

WYLD, GRASETT & DARLING

Why?

There is a reason for every success. It either fills a long-felt want, corrects a mistake, or is an improvement on the then-considered best.

In Dress Stays two faults have long been apparent. They would either bend out of shape or cut through the dress.

Brush's Peerless Double Dress Stay

Is a success because it overcomes both these faults. Made of double steels, one placed above the other, with the ends so secured as to make it impossible for them to cut through the dress, it is more pliable than any other Dress Stay, and cannot bend out of shape. Neither will it melt apart from the heat of the body.

Made in Black, White, Drab, Blue, Pink and Old Gold. Sizes, 6 to 10 in. Put up in half-gross boxes or in sets of 9 steels.

Manufactured only by

BRUSH & CO.,

TORONTO



PATENTED AUG. 10TH, 1892

McMESTER
1840

A NOTHER **Y** EAR

OF GOOD **LEGITIMATE** BUSINESS
DONE AND THE NEW YEAR OPENS
WITH US SECURE IN YOUR
ESTEEM AND **GOODWILL**
THIS WE **STRIVE** FOR AND
HOPE TO **MAINTAIN**
ALWAYS.

12 FRONT
STREET
WEST

NEW GOODS BY
EACH INCOMING STEAMER.

PRINTS—THE CHOICEST
PATTERNS ON THE
BEST CLOTHS.

CARPETS—MADE
EXPRESSLY
FOR US. THE GREATEST
VALUE AND BEST DESIGNS
IN THE TRADE.

DRESS GOODS—THE PICK OF
THE EUROPEAN
MARKETS BOUGHT BEFORE THE ADVANCE.

**WOOLLENS, HABERDASHERY,
GENTS' FURNISHINGS** AND
DOMESTIC STAPLES ARRIVING DAILY.

& Co.
TORONTO

McMESTER
1896

PLACE YOUR ORDERS WITH US



OUTING APPAREL.

IN scanning the announcements for spring, it will be found that many wholesale manufacturers of clothing have added a department for the production of outing apparel. The retailer, whether he be a clothier or an exclusive furnisher, cannot afford to miss giving due consideration to this line, which is evidently to be so strong an element in next season's business. The irresistible demand for golf and bicycle suits, which was apparent last summer, will be made with greater emphasis next year. The dealer who is alive to his opportunity will be ready to cater for this class of trade at the proper time, knowing full well that the investment will be amply repaid.

The time to sell goods at a profitable price is when the public wants them. We are approaching the time when the followers of many sports are in the majority, and a clear-eyed, stout-limbed youth, striding along the street in "knickers" is no longer stared out of countenance by rubber-necked spectators. The trade in outing clothes and accessories is not a fad—it is a necessity.

Many retailers have already shown commendable spirit and nerve; one prominent firm in Denver has followed the matter to its logical conclusion, and actually supplies the paraphernalia of the sport itself, besides the proper attire. It is but a degree in evolution to go from selling bicycle suits to supplying the wheels also. Substantial results have followed in every instance where a man has had the confidence of his conviction and put his department of outing supplies on a fixed basis. Up-to-date merchants know this and the conservatives should note now the signs of the times.

Merchants will find in a properly equipped department

devoted to the sale of bicycle, golf and outing apparel generally, a means of drawing trade for his regular lines, as well as a profitable business in itself. The goods will bear a good profit to the one who establishes a reputation for having the correct articles. Dealers should make preparations in due season to make a proper display before the actual date, when warmer weather ushers in the demand, and establish at once a reputation for being headquarters.—American Exchange.

EFFICIENCY.

The intense competition, which is one of the factors of business as conducted in this fast-moving age, has its redeeming features, for it brings out of necessity the best there is in a man. There is no longer a chance for success for the slow-going, the careless or the inattentive. They are not even in demand for the most subordinate positions. The young employes who are to be the trade magnates of the future are not the ones who think that any kind of service will do, so long as idleness and inattention and half-hearted work remain undetected. Employers are more observant than this class of employes seem to think. The fact that they could tell a good thing when they saw it, and knew how to take advantage of it, is what made them employers, and it is folly to suppose that they do not know when they are well served. As a rule, they do, and are glad to utilize the services of the faithful, the intelligent and energetic in higher positions. Hence the subordinate who wishes to rise will give his whole thought to business, which will surely be recognized by his employer, or by some other, as well as by that portion of the world at large with which he is brought in business contact.—Exchange.

Look to us for Novelties

Full range of

.. PEARL BUTTONS

Now In Stock, all styles, shades and sizes, 12 to 80 lines.

Stock complete and fully assorted at all seasons of the year.

F. F. & C. B. KELLY

8 St. Helen Street

Importers and Wholesale Dealers in
Smallware, Buttons and Trimmings

Montreal



We Are Now Showing

Fancy
Japanese Silksready for immediate shipment; all new and most
selected patterns of our own.

. . . Send for Samples.

K. ISHIKAWA & CO. Yokohama.

Canadian Office:

No. 23 St. John St., MONTREAL.

Job ^{or} Down Quilts
Lots ^{and} Down CushionsPrevious to moving our factory we offer,
TO CLEAR, several job lots ofDown Quilts to suit the Trade

Those interested kindly write for particulars to

The Alaska Feather & Down Co., Ltd.

10 ST. SACRAMENT STREET, MONTREAL

Apply to our nearest agent

PERRY & CO., Osgoodby Bldg., Toronto. J. W. WOOD, 75 Queen St., Ottawa.

J. M. MACDONALD, Winnipeg.

MANCHESTER, ROBERTSON & ALLISON, St. John, N.B.

The IRVING UMBRELLA CO. Ltd.

MANUFACTURERS OF

*Sunshades
Parasols and
Umbrellas*

20 Front Street West

 **TORONTO**

THE . . .

C. Turnbull Co.

ESTABLISHED
1859

OF GALT, (LIMITED.)

MANUFACTURERS OF ALL KINDS OF

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

WE GUARANTEE SATISFACTION AND PERFECT FIT.

TORONTO OFFICE:

GOULDING & CO.

27 Wellington Street East.

WM. AGNEW & Co.

MONTREAL

Spring goods now to hand.

Estamene . . .
and
Cheviot Serges

in Black and Navy in stock at

38c., 45c., 55c. and 65c.

SAMPLES ON APPLICATION

WM. AGNEW & CO. - - - MONTREAL

JOHN FISHER, SON & Co.

442 and 444 St. James Street

 MONTREAL

Woollens and Tailors' Trimmings

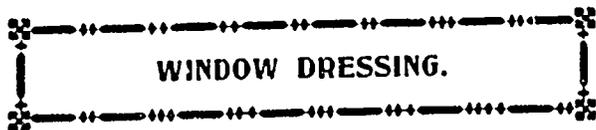
... ALSO AT ...

101 and 103 St. Peter Street, QUEBEC

AND...

JOHN FISHER & SONS

HUDDERSFIELD, Eng.
LONDON, Eng.
BELFAST, Ireland



THE Christmas windows this year showed quite an improvement over previous displays and indicate that our leading retailers realize the benefit to them of carefully arranged windows. A Christmas tree and a living Santa Claus were tried wherever possible and proved a great attraction. Both in Montreal and Toronto stores of the largest class there was a plain effort to do better in the way of trimming than in previous years.

There have been some good handkerchief windows this month. By far the best was one at R. Walker's & Sons', Toronto. The window was large, and swiss and embroidered handkerchiefs were arranged with care and taste on all sides. A few articles were put in at the bottom to heighten the effect, but the central idea was handkerchiefs. And it was well carried out. The dresser of that window has THE REVIEW'S congratulations.

A doll window seen in a Chicago store the other day is thus described by The Bulletin: "In the centre of the window was a perpendicular post about five or six inches square. Projecting from this post were steel arms about 18 inches long, and one row at two feet high and another two feet above these. From the steel arms hung yellow ribbons, like a swing, and in each of the swings were dolls. Also from the post to the side of the window was a swing with a doll. Dolls were fastened to the post and to the sides and back of window. It was a pretty effect."

January being often regarded as a sort of time of reaction after the holiday trade, is the very best month for careful displays. If you are clearing out some lines to make room for spring goods let the public know it. Dress the window with the most attractive of these lots. Put in tickets showing the reduced prices, and see if business does not result.

One of the essential points for a window trimmer to bear in mind is that of timeliness, and to avoid standing displays as the merchant does accumulating dead stock.

Frosted windows are a nuisance. Two methods of keeping them clean, even in the coldest weather, are mentioned. One is to rub the inside of the glass with a soft cloth which has been dipped in alcohol or glycerine. Do this frequently. Another method is to keep the temperature inside the window at the same degree as the outside. The window must be close enough to prevent the hot air in the store from getting in the enclosed space. The frost forms from hot air on one side of glass which is next a low temperature on the other. In climates not too severe small holes may be bored in the sash, both at the top and at the bottom, to allow cold air from the street inside the window.

An exchange gives the following directions for a severed yet living head, such as is sometimes seen in a fair or museum: Mirrors are placed in an upright position, forming a right angle with the point toward the spectator, leaving behind them the intervening space of convenient dimensions to mask the body

of the actor. A thin glass is placed on top through which the head is placed and surrounded with a section of table, the reflections of which provide the completed pedestal. By using a floor cloth covered with geometrical patterns the mirrors are so adjusted in relation to each other as to reflect the pattern and give the idea that nothing but space exists between the head and floor. Judicious drapery completes the illusion.

Get a bicycle goods display ready. Some ingenuity can make a wheel. It can be draped with stockings and other accessories, and a figure astride the wheel may wear a serge or Oxford suit. In the window gather handkerchiefs (the new silks in black and grey effects are good), and other articles of apparel likely to figure in a bicyclist outfit.

JOHN MACDONALD & CO. IN 1896.

In greeting their customers at the beginning of 1896, John Macdonald & Co. are, as usual, prepared to maintain the record of the house, and their great warehouse is now in a state of readiness for the season's trade. The spring orders already placed are larger than for a number of years, and having been in the market early and secured most of their purchases at the old prices, the firm naturally attribute to this the large trade already done, and expect to do a bigger business in 1896 than ever before.

A large shipment of Victoria lawns, India linens, nainsook muslins, dimity, piques, apron lawns and prints have just been received, and shortly the stock will be complete. The first shipments of dress goods and hosiery are already in, and in a few days larger ones are expected. In men's furnishings the house is fully assorted, and the shipments of the next fortnight will make this department complete. The same is true of the woolen, tailors' trimmings, carpets and housefurnishings' departments.

In prints the house is pre-eminent, and equal to any in the market. The new prints are opening up in every way equal to sample. The firm's trade in linens has grown rapidly, and in the range and character of goods shown they feel able to challenge comparison. In towelings alone over 70 different numbers are shown. The range of loom and bleached damask tablings surpasses that of former years, and a special study has been made of the different makes required for the different sections of Canada.

It is a strong point with John Macdonald & Co. that, though their warehouse is under one roof, each department is complete in itself, and being under an expert who knows the goods he buys, the firm feel that they are specialists in these departments—carpets and house furnishings, men's furnishings and haberdashery, silks and dress goods, woolens and tailors' trimmings, linens and staples—equally as much as if the various lines were shown in different parts of the city. By this arrangement the firm contend that they can buy on better terms and sell at less expense, and the trade reap the advantage of immense range at a minimum cost.

Notwithstanding the advance in raw silk and cotton, W. R. Brock & Co. have placed in their travelers' hands all their leading lines of gloves and mits at last season's prices. This cannot be repeated when the present purchase is exhausted. A novelty that this firm is showing is "The Melba" to retail at 25c. per pair, neatly gotten up with white and colored points and welt.

EUGÈNE **JAMMET** FRENCH KID GLOVES

Every size, leading lines **IN STOCK**



March Delivery guaranteed for any quantity of orders **NOW.**

FITZGIBBON, SCHAFHEITLIN & CO.

33 Victoria Square, - MONTREAL

WHOLESALE
RETAILERS
CONSUMERS

Know the name . . .

KLEINERT

on a DRESS SHIELD to be

*An emblem of excellence and
A guarantee of good faith*

I. B. Kleinert Rubber Co.

Toronto: 26 and 28 Front St. West.

New York: 715 to 727 Broadway.

James Johnston & Co.

WHOLESALE IMPORTERS

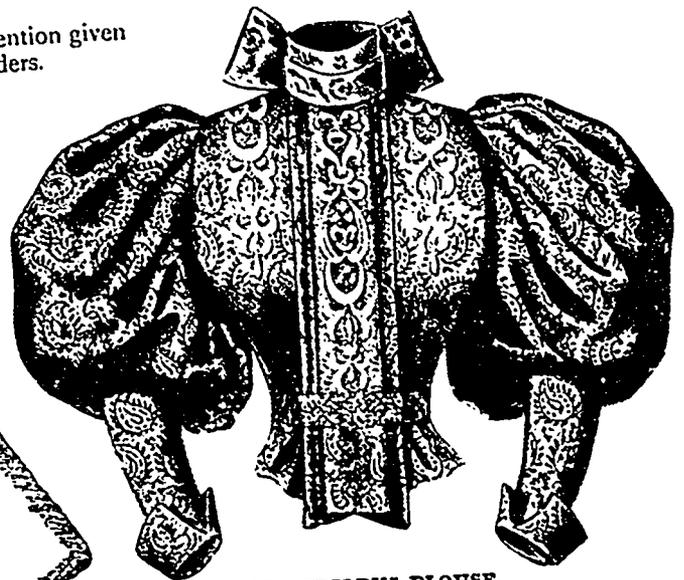
26 St. Helen Street, **MONTREAL**

SPECIAL attention given to letter orders.



Agents for the celebrated
SUNBEAM VELVETEEN
IN BLACKS AND COLORS

We invite merchants visiting the city to call and examine our stock.



THE "TRILBY" BLOUSE.

This is an illustration of how a blouse can be made up from six yards of Trilby Velvet.

We have on hand and arriving weekly a specially good range of Blouse Silks, and a full range of the new Trilby Velveteens.

WHOLESALE DRY GOODS ASSOCIATION.

The Wholesale Dry Goods Association of the Montreal Board of Trade held its annual meeting last month, the president, Mr. A. A. Thibaudeau, in the chair. The president submitted a resume of the year's work, which was adopted. The following were elected the officers of the association for the ensuing year: President, Mr. A. A. Thibaudeau; vice-president, Mr. E. B. Greenshields; treasurer, Mr. Wm. Reid; directors, Messrs. A. W. D. Howell, P. P. Martin, E. A. Small and R. N. Smyth; secretary, Mr. G. A. Irwin.

The following resolution, regarding the late Mr. R. L. Gault, was unanimously concurred in:

That the members of the Wholesale Dry Goods Association, at their annual meeting on the 11th December, 1895, desire to put on record their great regret at the loss they have sustained in the death of Mr. R. L. Gault, who was the president of this association for three years. Mr. Gault's long experience in business affairs was always at the disposal of the association, and he gave his time ungrudgingly, and spared no trouble in furthering the interests of the wholesale dry goods merchants of Montreal and of Canada. His genial disposition and kindly



TRILBY BLOUSE MADE OF VELVET, SHOWN BY JAS. JOHNSON & CO.

manner endeared him to all, and, in his death, the members of this association feel that they have lost a personal friend. They wish to express their deep sympathy with Mrs. Gault and the family, and with Mr. A. F. Gault and the other members of the firm of Messrs. Gault Bro. & Co.

BIG LINE OF FURNITURE TWILLS.

Thibaudeau Bros. & Co. report a good demand and are doing well for the holiday trade. There is a large trade in flannelettes, and spring goods are going well. Sealettes for cloakings are in request and scarce. The firm have received a full range of furniture twills, draperies, etc.

THE TRILBY BLOUSE.

A blouse bodice made of Trilby velvet, an illustration of which appears above, is pretty sure to be fashionable this season. The blouse in the illustration is made with a double box-pleat down the centre of the front, with none at all behind. Round the waist is a band of material, fastening with a buckle in front. On each side of the box-pleat the material is pleated

into the waist. Round the collar is draped a band of pompadour ribbon, which is made into a bow at the back. The sleeves are very full to the elbows, below which they are tight-fitting and made with turned-back cuffs. This blouse requires six yards of velvet and one and a half of ribbon.

THE GROWTH OF SILKS.

In England a rapidly increasing demand for silks in dresses and trimmings is noted. English jobbers placed orders for spring of 1896 several months earlier this autumn than usual, so as to ensure early delivery. The glace and chine silks made in France, Switzerland and Italy, are most in favor, but English silks also show a distinct revival. The growth of the trade in Japanese silks is indicated by the fact that exports from Japan for the first six months of 1895 were 433,090 pieces, valued at \$6,456,000, compared with 199,885 pieces, valued at \$3,166,000, for the same period the year before.

SPECIALTIES FOR BLOUSES AND DRESSES.

Some of the handsomest goods in the market are those shown by James Johnson & Co. The Trilby velveteen prints for blouses and the Trilby silks for the same purpose are likely to be very popular. They are shown in all the fashionable colors. The Doris velveteens, with the steel printed patterns, are also very fetching. The Trilby pattern, a sort of pineapple Cashmere pattern, gives a unique picturesque blouse, an idea of which is conveyed by an illustration in this issue of THE REVIEW.

THE HEART-SHAPED CUSHION.

A season specialty which takes well is the heart-shaped cushion, sateen covered, and trimmed with satin ribbons. There are loops for fastening it to the chair. The Alaska Feather & Down Co. have made large sales.

BLOUSE AND SHIRT WAISTS.

THE REVIEW asked Brophy, Cains & Co.: "Will blouse waists be worn in 1896?" The answer came instant: "Blouse waists never were as popular as they will be then." Many new and beautiful lines of goods have been made specially for blouse and shirt waists. In silks alone they will show nearly 300 new patterns and colorings for blouses. The firm are showing some very pretty English striped flannelettes for blouses, for morning wear, to be worn with white linen collars and cuffs.

JAPANESE HANDKERCHIEFS.

The trade in handkerchiefs, says a Japanese correspondent, is growing considerably, but probably the most pleasant feature is the improvement in the quality. Some years ago the trade suffered a check because of the trash which was being turned out. This setback has proved beneficial, and the great desideratum now is, good goods in preference to cheap ones. There are, however, a few firms who lay themselves out specially for cheap goods, and even buy the rejected goods from other houses. It was thought that this trade was confined to the Chinese and Hindoos, but some of the European firms are found dabbling in it occasionally.

Brilliant French plaid taffeta for smart waists is worn with zibeline, mohair, crepon or silk skirts.

For bridesmaids, mink-tail fur edgings and Mechlin lace for trimming the velvet and satin coat costumes.

Hutchison, Nisbet & Auld

34 Wellington Street West

TORONTO

Before placing your order for Spring, see our samples of

WORSTEDS
SERGES
TWEEDS
and . . .
OVERCOATINGS

Hutchison, Nisbet & Auld.



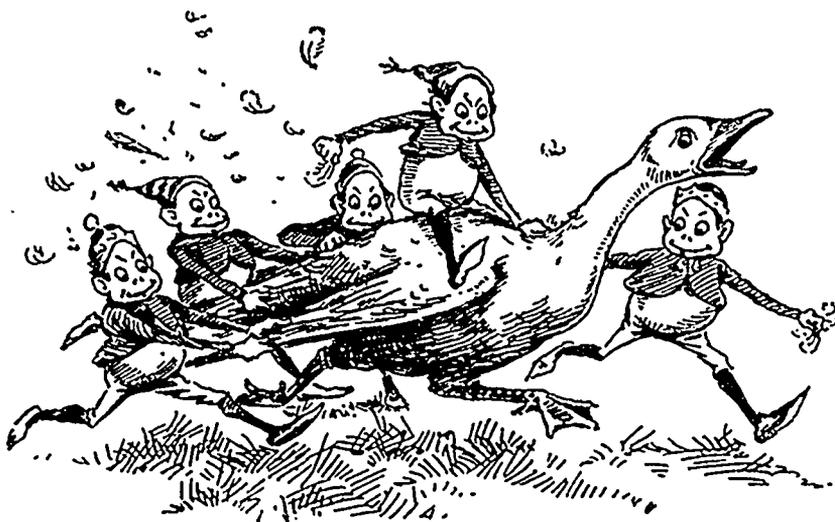
Ready-Made Clothing

We have the most complete clothing factory in the Dominion.

Samples and prices on application.

Clayton & Sons
Halifax, Nova Scotia

Toronto Feather and Down Co.



DOWN QUILTS

Our choice in these goods has been unexcelled in this market.



BOULTER & STEWART
Sole Selling Agents

30 Wellington Street East . . . ♦ ♦ TORONTO

DIDN'T KNOW CANADA.

During a business correspondence which Mr. MacBurnie, of Montreal, had with a large French firm lately, there cropped up that ignorance of Canada which is one of the difficulties this country has to contend with abroad. The firm, which is a big lace house rated at a million, said, regarding a possible extension of trade: "We do not know anything about Canada nor the rating of the firms there." This is one of many instances which prove the necessity of making Canada better known abroad.

SPRING TRADE.

Speaking with Brophy, Cains & Co. of the approaching season's business they said: "Two months ago in our REVIEW 'ad.' we asked our friends to give their attention to specialties and leading lines which we were then showing for spring 1896. The result has been away beyond our expectation; orders to date are more than double what they were this time last year. We have already received nearly 400 packages of new goods."

CLAPPERTON'S THREAD.

Trade in thread is very good, report Wm. Clapperton & Co., and double the business is being done this year to last. This is partly due to the improvements made in the manufacture of this thread, which is being appreciated generally, with a result that proves satisfactory all round.

A DEPARTURE IN COSTUMES.

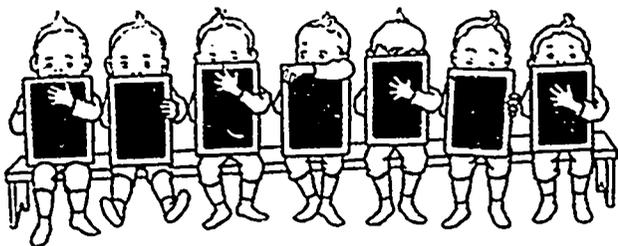
New lines are being introduced this season by Kyle, Cheesbrough & Co. in the shape of costumes and costume skirts for ladies and children. These will be shown in serges, and in all the new materials for the season. A specialty is also being made of ladies' blouses at very low prices, both in colored and white cotton and silk.

A SPECIAL IN GINGHAMS.

S. Greenshields, Son & Co. have made a large clearing purchase of fine gingham in all new designs and colorings. Can be retailed from 8½ to 10 cents.

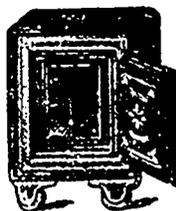
PRIZE NEEDLEWORK BOOKS.

Barbour's prize needlework series are books which everyone interested in lace-making, embroidery, needlework, etc., will like to have. They contain many beautiful patterns, with instructions how to work, and are in four issues, the latest of which have only been recently published. The books can be got in Canada from Thos. Samuel & Son, 8 St. Helen Street, Montreal, or 22 Wellington street west, Toronto.



DON'T LOOK

For increased trade, or don't expect to retain the old, without advertising. No house ever did it yet, and never will in our generation. Make a start in our Special Edition, issued February 1, in time to catch the spring orders.



Champion Fire and Burglar-Proof Safes

Made with Solid Welded Angle Iron Frame, Iron Inside Doors; 1,000,000 Changes Combination Lock. Twelve years trial have proven them the Best. Fifteen sizes in stock. Write for our Price List.

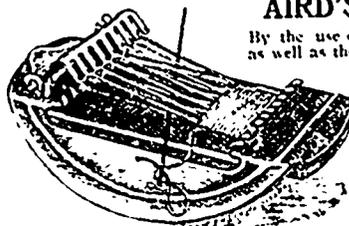
S. S. KIMBALL

577 Craig St.

Montreal, P.Q.

AIRD'S STOCKING DARNER

By the use of this little loom the finest table linen, as well as the coarsest stockings, can be more neatly and better repaired than by hand, and in one-twentieth of the time. Made in bronzed steel, and pays nearly 50 per cent. profit.



CANADIAN DEPTS.
E. C. TINLING, Winnipeg.
BLAKLOK BROS., Montreal.
Lavery & Corbett, Room 1,
Arlington Chambers, Yonge St.,
Toronto. Agents for Ontario.

NORTHERN

Established 1836

ASSURANCE COMPANY OF LONDON

Capital and Funds, \$36,465,000
Revenue, \$5,545,000
Dominion Deposit, \$200,000

Canadian Branch Office:
1724 Notre Dame St., Montreal.

ROBERT W. TYRE,

G. E. Moberly, Inspector.

Manager.

MARINE INSURANCE

THE

MANNHEIM INSURANCE CO.

Grant Open Policies to Wholesale Grocers and Importers at specially favorable rates. Further particulars obtainable by applying to Local Agent, or to

Jas. J. Riley & Sons,
Managers for Canada

.. MONTREAL

BEAVER LINE STEAMSHIPS
WINTER SERVICE

The only Canadian Line plying exclusively to a Canadian Winter Port. Sailing between ST. JOHN, N.H., and LIVERPOOL.

Proposed Winter Sailings, Season 1895-6.

FROM LIVERPOOL	STEAMERS.	FROM ST. JOHN
Saturday, December 21	LAKE WINNIPEG.....	Wednesday, January 3
January 4	LAKE SUPERIOR.....	February 5
January 18	LAKE ONTARIO.....	February 19
February 1	LAKE WINNIPEG.....	

Steamers sail after arrival of Canadian Pacific Railway Express, due at St. John 1.30 p.m.

Reduced Rates of Passage, St. John to Liverpool, During Winter Season.

SALOON Per SS. Lake Winnipeg, single ticket, \$40; round trip, \$80. Per SS. Lake Superior and Lake Ontario, single ticket, \$40 and \$45; round trip, \$80 and \$85, according to location.

SECOND CABIN To Liverpool, Glasgow or Belfast, \$27.50; to London, \$30.50. From Liverpool, Glasgow or Belfast, \$23.00; round trip, \$22.50. From London, \$23. round trip, \$23.50.

STEEPAGE - St. John to and from Liverpool, London, Londonderry, Belfast, Queenstown, Glasgow, at lowest rates.

In addition to the above fares will have to be added the rail fare to or from St. John, N.H.

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

Each steamer carries a duly qualified Surgeon and experienced Stewardess. Passengers and berths can be secured on application to the Montreal Office, or any local agent. For further information, plan of cabins, etc., apply

D. & C. MACIVER,
Tower Buildings, Liverpool,

D. W. CAMPBELL,
General Manager,
18 Hospital Street, Montreal.

BEAVER LINE OF S.S.

Montreal, December 2nd, 1895.

St. John, N.H.

Clapperton's Spool Cotton

Is superior to all other makes.
Blacks warranted fast dye. Write us for
Samples and Prices

We also carry a stock of the following lines:

- Bagley & Wright's Celebrated "Parrot"
4-ply Fingering Wool
- Stewart's Linen and Shoe Threads
- English Turkey Red Cottons
- White and Black Book Muslins
- Victoria Lawns
- Wool Mendings on Cards
- Tailors' Twist
- Full Line of Boot and Shoe Laces
- Wm. Hall & Co.'s Needles
- Shaded Crochet Cotton on 200-yard Reels

WM. CLAPPERTON & CO.
165 St. James Street . . . MONTREAL

Thibaudreau Bros. & Co.

Importers of

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

THIBAUDEAU FRERES & CIE.

Quebec.

THIBAUDEAU BROTHERS & CO.

London, Eng.

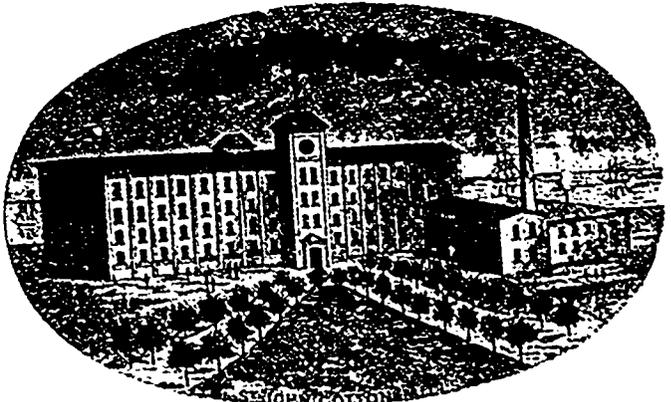
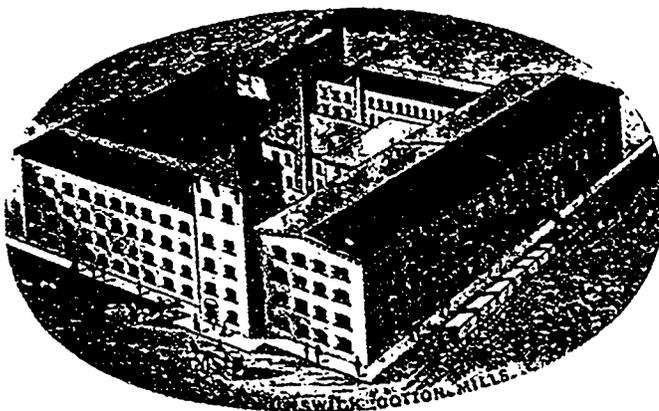
THIBAUDEAU BROS. & CO.

332 St. Paul St.

MONTREAL

WM. PARKS & SON, Ltd.

ST. JOHN, N. B.



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

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

THE ONLY "WATER TWIST" YARN MADE IN CANADA

AGENTS . . .
WM. HEWETT & CO., 30 Colborne Street, Toronto.
DAVID KAY, Fraser Building, Montreal.
JOHN HALLAM, 83 Front Street East, Toronto, Special Agent for
Beam Warps for Ontario.

MILLS | NEW BRUNSWICK COTTON MILLS.
| ST. JOHN COTTON MILLS.

ST. JOHN, N.B.

LAUNDERED WAISTS.

THE laundered waist season has opened in earnest, and in more salesrooms than ever before are shown lines that excel in variety those of any previous season. In fact, the indications are that the sales of the spring of 1895 will have been vastly exceeded before the vernal season of 1896 shall have given way to the succeeding fall. Both laundered and soft waists are now shown in profusion, and an attempt to enumerate even the shapes, the patterns of the materials or the materials themselves would be a useless task, so wide is the latitude within which the manufacturers have labored in the production of their lines.

Percalé, madras, lawn, batiste, dimity, and, in fact, all materials in any way adapted to the purpose, have been utilized. Printed lawns are a favorite fabric; the demand for percales is extraordinarily strong, and printed dimities are also "right in it." In the printed materials staple stripes are among the favorites, while small designs in delicate shades seem to be more favored than grotesque and highly-colored patterns. What the ultimate demand will be is, of course, problematical, as it is yet too early to accurately forecast the preferences of the buyers for retail departments, with whom, of course, largely rests the fate of any special class of fabrics or designs.—Clerand's Cloak Journal.

ON A CASH BASIS.

It is announced that one more Canadian merchant has joined the ranks of dealers who do business for cash only. The name of this wise man is G. H. Falconer, and since 1883 he has carried on a general store on a mixed cash and credit basis at Streetsville, Ont. He proposes now to buy and sell for cash, and on January 2 all books and accounts will be closed. In a proclamation to his customers Mr. Falconer calls attention to the fact that as he will buy for cash and take no chances on losing through bad debts, he can give his customers better value and lower prices than ever before.

THE SUCCESS OF CANADIAN TWEEDS.

FROM THE TORONTO MAIL AND EMPIRE.

Our woolen mills now turn out handsome, serviceable and low-priced fabrics, which Canadians are proud to wear. And not only Canadians. THE DRY GOODS REVIEW notes with becoming satisfaction that Canadian tweeds have made a favorable impression in more than one foreign market. It mentions as "a well-known fact that these goods are shipped to all parts of the United States," and reports a recent sale to an Amsterdam house by a Nova Scotia firm. These are pleasing signs of the welfare of this important industry.

METALLIC MOHAIRS.

The very latest novelty for blouses placed on the London, Eng., market, is metallic printed mohairs, black ground printed, absolutely fast, in gold, silver, copper, helio, moss and sky. Brophy, Cains & Co. claim that these metallic printed mohairs are confined to them for the coming season, and can be had from no other house in Canada.

CANADIAN OIL-CLOTH.

Canadian oil-cloths are in great demand this year, and spring orders have been good. The new designs seem to be capturing the trade this year, and the excellence of the cloths both in floor and table goods is having its effect.

CHARLES H. RICHES

SOLICITOR OF PATENTS

Canada Life Bldg., King St. West

Patents and Trade Marks procured in Canada and foreign countries. Handbook relating to Patents free on application.

Toronto.

BEATTY, BLACKSTOCK, NESBITT, CHADWICK & RIDDELL

Barristers, Solicitors, Notaries, Etc.

OFFICES—Bank of Toronto, cor. of Wellington and Church Sts.
TORONTO, ONTARIO.

Solicitors for Bank of Toronto; Board of Trade, Toronto; R. G. Dun & Co. (Mercantile Agency), etc.

MONTREAL the Metropolis of Canada, has vast industries that
FRINGE the majestic St. Lawrence for miles,
& the ships of many nations hang like a
TASSEL to her wharves, ready to bear away the product of her
WORKS and of the fertile soil of our Dominion.

ESTABLISHED 1827

MOULTON & CO.

MANUFACTURERS OF

Cords, Braids, Barrel Buttons, Tassels, Loops, etc.
12 St. Peter Street, MONTREAL

MILLER BROS. & CO. MONTREAL

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

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

MOZART CUFFS

Angelo & Raphael Reversible Linen Collars and Cuffs.

Only the very best materials are used in the manufacture of these Goods

World Wide Popularity

The Delicious Perfume.



Crab Apple Blossoms

EXTRA CONCENTRATED

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

And the Celebrated

Crown Lavender Saits

Annual sales exceed 500,000 bottles. Sold everywhere.

THE CROWN PERFUMERY CO.

177 New Bond St., LONDON, ENG.

By all principal dealers in perfumery.



TWELVE FIRST MEDALS.

"FITS LIKE A GLOVE."

THOMSON'S

ENGLISH MADE,

"Glove-Fitting." Long Waisted. Trade Mark

CORSETS

At Popular Prices.

The Perfection of Shape, Finish and Durability.

APPROVED by the whole polite world.

SALE OVER ONE MILLION PAIRS ANNUALLY.

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

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

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

IS
YOUR
SAFE
A
TAYLOR ?

It can be said of these safes, that after being on the market **forty years**, in not a single instance have they failed to preserve their contents in a fire.

“Pitfalls of the Dry Goods Trade”

A series of able and exhaustive essays upon the above subject is now published in pamphlet form. They furnish much food for reflection, and contain many valuable suggestions regarding matters of importance to every retailer.

Sent to any address upon receipt of

10 cents

A Pension for Life

DO YOU WANT ONE ?

See one of our agents about it, or send for explanatory circular to Head Office.

MANUFACTURERS' LIFE INSURANCE COMPANY

63 Yonge St. (cor. Colborne) TORONTO, CANADA

Barbour's Linen Threads

IT IS THE BEST



FOR SALE EVERYWHERE

Strong LINEN Threads Give Best Results for All Uses.

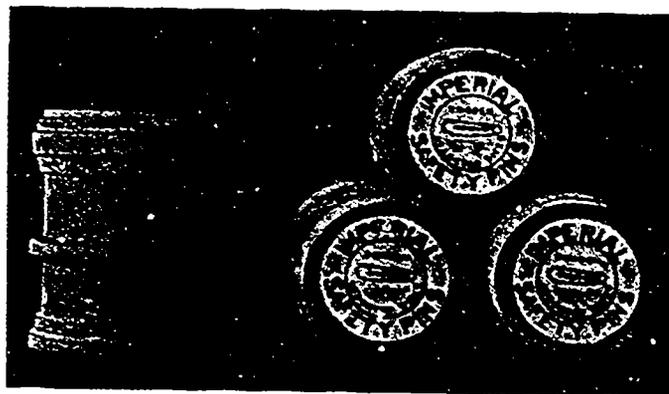
For Lace and Crochet Work, also Linen Floss in White and Colors, get BARBOUR'S.



Tailors prefer this Linen Thread because it is Strongest, Evenest, and always RELIABLE.

THOS. SAMUEL & SON

SOLE AGENTS FOR CANADA.



Ask your wholesale dealer for the . . .

IMPERIAL

SAFETY PINS

(Registered)

The neatest package on the market. Each box contains 3 dozen assorted sizes, and can be retailed at 10 cents.

Manufactured by THE M. S. & U. MFG. CO.

568 St. Paul St., Montreal.

The Wholesale Trade only supplied.

RELIANCE BRAND . .

OUR SPECIALTIES ARE:

Good, Reliable Ribbed Hose for Boys
Reliable Plain Hose for Ladies and Children
Reliable Socks in Cotton and Cashmere for Men
And Reliable Bicycle Hose

Our Travellers are now on the Road with Spring Samples.

ALL FAST BLACK

REPRESENTATIVES:

Comman & Hayden,	Halifax, N.S.
H. L. Hurlburt,	Eastern Ontario and Quebec.
T. S. Paton,	Western Ontario.
R. C. Hickson,	Manitoba and N.W.T.

THE WILLIAMS, HURLBURT CO.
of COLLINGWOOD, Limited.

"BEEN MAKING HOMESPUNS 28 YEARS"

OUR NEW SPRING SAMPLES IN
Elegant Homespun Effects — Surpass anything ever shown.

They are in the hands of the wholesale trade.
Enquire for them when the travellers come round.

OXFORD MFG. CO. - - OXFORD, N.S.

Thorpe Manufacturing Co.

25 Melinda St.

TORONTO

Wholesale Manufacturers of

Fine Ready-Made Clothing

Pants a Specialty

Our Travellers are on the road now. If they do not call on you, send for a Sample lot.

Write for Prices for Knickers.

Gilmour, Scholfield & Co.

364 St. Paul Street

MONTREAL

We guarantee to save you money . . .
IF YOU BUY FROM US . .

We have received from a large Nottingham lace manufacturer \$10,000 in all the newest Spring Laces. They comprise all the latest styles, and as our instructions are to realize immediately we give the following special inducements:

- Lot 1. 10 per cent. trade and 5 per cent. 1st April
- Lot 2. 20 " " " " " "
- Lot 3. 33 1/2 per cent. net 1st April

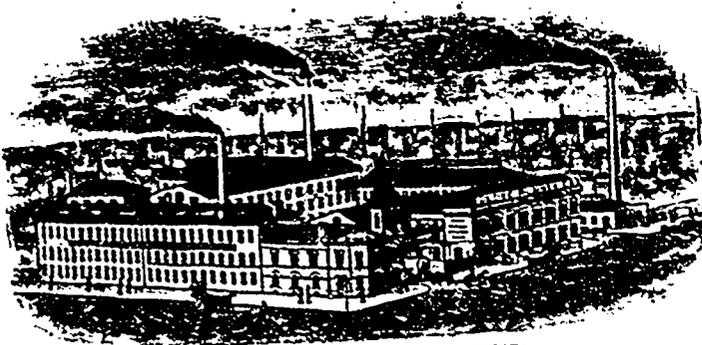
As these are mill prices, and laces have advanced 20 per cent., it will pay you to visit us. We always have jobs on hand.

GILMOUR, SCHOLFIELD & CO., Dry Goods Jobbers

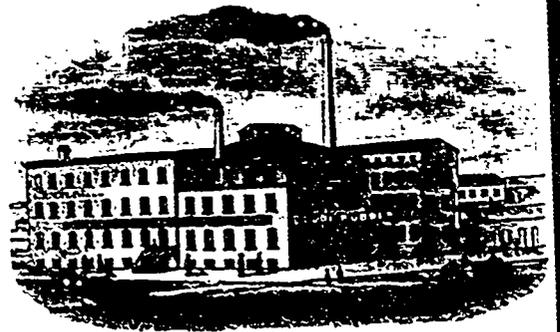
The "ELITE" Waterproofs

MANUFACTURED BY

THE GLOBE RUBBER COMPANY



MANCHESTER, ENGLAND



and

QUEBEC, CANADA

THEY ARE POSITIVELY GUARANTEED FOR 5 YEARS.

Made in medium and best qualities and latest styles.
Highest award granted at Toronto and Montreal Exhibitions.

ASK WHOLESALE HOUSES FOR "ELITE" WATERPROOFS.

THOMAS MEALEY & CO.

MANUFACTURERS OF

Wadded Carpet Lining

MEALEY STAIR PAD.



AND STAIR PADS

HAMILTON, ONT.

OFFICE.—
24 Catharine St. North.

TO CANADIANS . . .

Miles & Co.

TAILORS

NEW ADDRESS . . .

4 Sackville St., Piccadilly,
London, W..

Late 21 Old Bond Street.

ENGLAND.

CANADIAN COLORED COTTON MILLS CO. 1896

SPRING

Ginghams, Zephyrs, Flannelottes, Dress Goods, Skirtings, Oxfords, Cottonades, Awnings, Tickings, Etc., Etc.

— NOW READY —

See Samples in Whole sale Houses

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

Re-dyers and Finishers

OF DRY GOODS IN THE PIECE
ALSO MILLINERY GOODS

OSTRICH FEATHERS DYED,
CLEANED AND CURLED

AN HONEST CLAIM

That we have by far the largest and best-equipped General Dye Works in the Dominion; that we have the best technical Dyers and Finishers on our employ; and that our work is far superior to that of any other dyer in the Dominion.

Customers can prove this claim by comparing our work with other dyers; or see it when they like, work for work or place for place.

BRITISH AMERICAN DYEING CO.,

Gold Medalist Dyers

Principal Offices:

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

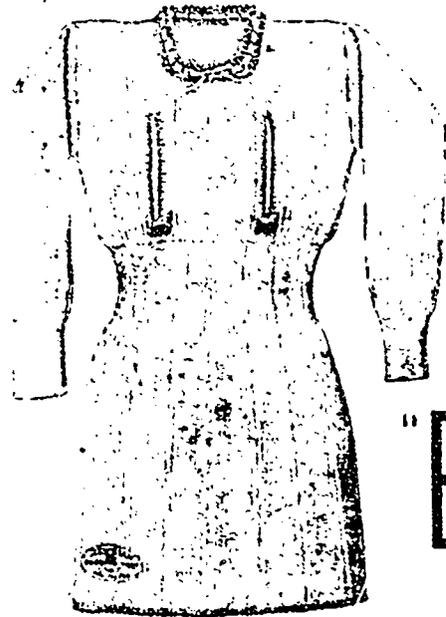
123 Bank St., Ottawa
47 John St., Quebec

JOSEPH ALLEN,
Managing Partner.

W. R. ALLEN, Technical Chemical Dyers, 101 Metcalfe City and
Guilds of London Inst., Eng., in charge of Works.

S. Lennard & Sons

ESTABLISHED 1878.



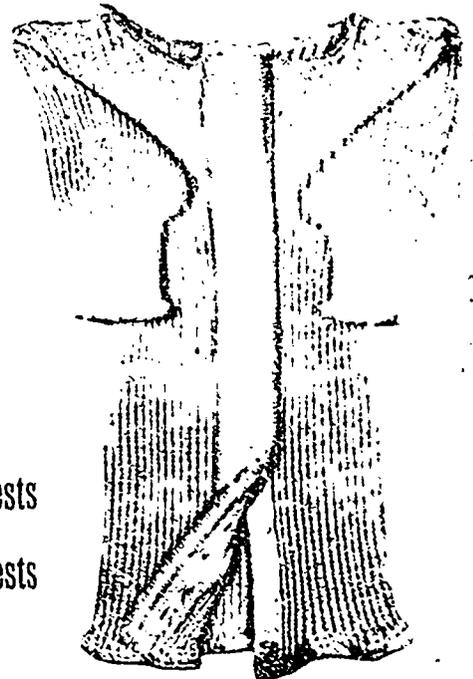
"Elysian" Nursing Vest.

HOSIERY AND UNDERWEAR

With patents and sub-
inventions of

"ELYSIAN" Nursing Vests AND Infants' Vests

Made from finest European Yarns.
Wholesale trade only supplied.



"Elysian" Infant's Vest.

S. Lennard & Sons - Dundas, Ont.

John Macdonald & Co.

TO
THE
TRADE

PAST, PRESENT, FUTURE

THE PAST. That the contracts that were made by us with leading manufacturers both on this and the European Continents in 1895 for the Spring Season of 1896 were made before any material advance and many of them before any advance had taken place.

THE PRESENT.—That we are daily receiving large shipments of these goods, especially in

Prints and Linens

THE FUTURE.—That from the fact of having secured such a fully assorted stock of exceptional value and our customers already having placed with us large orders, we expect to do, during the next six months, the largest business we have ever done in our forty-six years' successful career.

*Our travellers will wait upon you shortly.
We make the filling of letter orders a specialty.*

We are always pleased to see any of the trade in our warehouses and extend a cordial invitation.

JOHN MACDONALD & CO.

Wellington and Front Streets East

Manchester
and London
ENGLAND

— **TORONTO**