

Technical and Bibliographic Notes / Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for filming. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming, are checked below.

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de filmage sont indiqués ci-dessous.

Coloured covers/  
Couverture de couleur

Covers damaged/  
Couverture endommagée

Covers restored and/or laminated/  
Couverture restaurée et/ou pelliculée

Cover title missing/  
Le titre de couverture manque

Coloured maps/  
Cartes géographiques en couleur

Coloured ink (i.e. other than blue or black)/  
Encre de couleur (i.e. autre que bleue ou noire)

Coloured plates and/or illustrations/  
Planches et/ou illustrations en couleur

Bound with other material/  
Relié avec d'autres documents

Tight binding may cause shadows or distortion  
along interior margin/  
La reliure serrée peut causer de l'ombre ou de la  
distorsion le long de la marge intérieure

Blank leaves added during restoration may appear  
within the text. Whenever possible, these have  
been omitted from filming/  
Il se peut que certaines pages blanches ajoutées  
lors d'une restauration apparaissent dans le texte,  
mais, lorsque cela était possible, ces pages n'ont  
pas été filmées.

Additional comments:/  
Commentaires supplémentaires:

Coloured pages/  
Pages de couleur

Pages damaged/  
Pages endommagées

Pages restored and/or laminated/  
Pages restaurées et/ou pelliculées

Pages discoloured, stained or foxed/  
Pages décolorées, tachetées ou piquées

Pages detached/  
Pages détachées

Showthrough/  
Transparence

Quality of print varies/  
Qualité inégale de l'impression

Continuous pagination/  
Pagination continue

Includes index(es)/  
Comprend un (des) index

Title on header taken from:/  
Le titre de l'en-tête provient:

Title page of issue/  
Page de titre de la livraison

Caption of issue/  
Titre de départ de la livraison

Masthead/  
Générique (périodiques) de la livraison

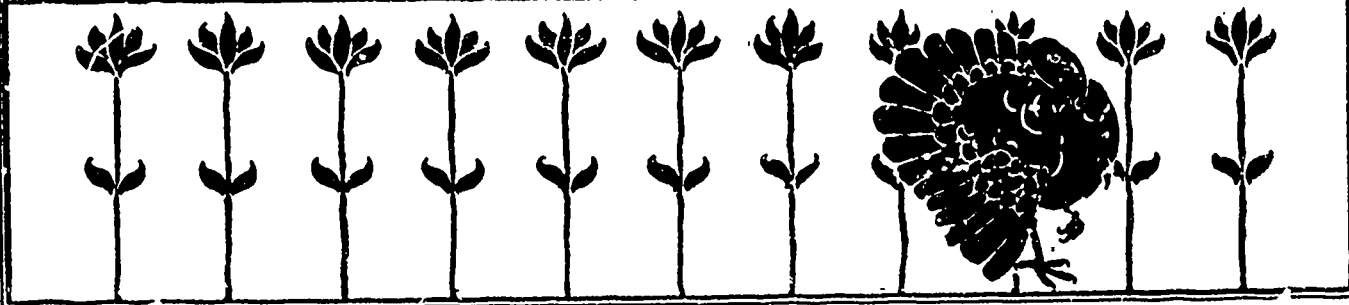
This item is filmed at the reduction ratio checked below/  
Ce document est filmé au taux de réduction indiqué ci-dessous.

10X	12X	14X	16X	18X	20X	22X	24X	26X	28X	30X	32X
								✓			

This Issue contains the NEW CUSTOMS TARIFF as revised from the Official Copy.

# THE DRY GOODS REVIEW

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



VOL. VII. NO. 8.

AUGUST, 1897.

THE STANDARD DRESS EDGE  
OF THE WORLD

## Feder's Brush Skirt Protector

As long as skirts are worn  
this protector will be necessary,  
because most perfect and most  
handsome. There is absolutely  
no room for improvement.

As handsome as a skirt edge  
trimming as it is faultless as a  
skirt protector.

The genuine goods bear the  
words "FEDER'S BRUSH  
S. P." stamped on every  
yard. Beware of imitations.

### HERMANN H. WOLFF & Co.

MONTREAL

Sole Manufacturers and Selling  
Agents for the Dominion.



RETURNED

Aug 11/97.

# Lister's MOHAIR . . PLUSHES

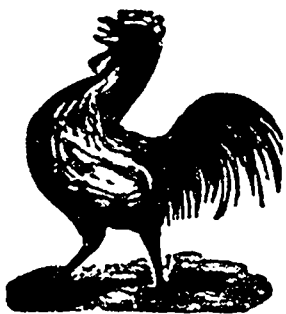
.. English Make ..

For

## Railway and Street Cars

GUARANTEED TO BE THE BEST FOR WEAR

If you are not using them, try them, and you will buy no other



"I CROW OVER ALL"

### KLONDIKE

has plenty of gold,  
but it's a long way off. There  
is lots of gold near home for  
the live Merchant who always  
keeps his stock well assorted  
with the . . . .

"ROOSTER BRAND"

SHIRTS  
OVERALLS

-- AND --

CLOTHING SPECIALTIES

SPECIALS for the KLONDIKE

Waterproof Overalls and Jackets (extra heavy)  
Maklnaw Pants and Jackets  
Extra Heavy Top Shirts and Overalls

MANUFACTURED BY

Robert C. Wilkins - Montreal.

## The Maritime Wrapper Company

WOODSTOCK, N.B.

LIMITED

MANUFACTURERS OF



Ladies' Wrappers  
Tea Gowns  
Waists . . .  
Children's Suits

Etc., Etc.

We claim that our goods are the  
best finished and the most stylish  
on the market. For fit and price  
they are unexcelled.

CORRESPONDENCE SOLICITED.

Our travellers are on the road and will call  
with samples when desired.

RETURNED  
Sept 2 9/97  
J. M. A.

# S. GREENSHIELDS, SON & CO.

MONTREAL and VANCOUVER, B.C.

*OUR Fall stock is now complete in all departments. We hope that a number of our friends will avail themselves of the opportunities that will be afforded this season of visiting Montreal.*

*We shall be pleased to show them our large and varied stock of all classes of Dry Goods, Carpets, Notions, etc.*

*We are offering a number of staple lines in Cotton Goods at less than manufacturers' prices.*

SOLE SELLING AGENTS FOR

## *Priestley's Dress Fabrics*

JAMES SLESSORJAMES JOHNSTON

*James Johnston & Co.*  
**Wholesale Dry Goods Importers**  
**MONTREAL**

OUR LEADING DEPARTMENTS ARE:

Staples . . .  
 Dress Goods and Velveteens  
 Silks, Ribbons and Trimmings  
 Hosiery and Gloves

Gents' Haberdashery  
 and Neckwear  
 Smallwares and Notions  
 Muslins, Laces and Embroideries

LETTER ORDERS A SPECIALTY.

**JAMES JOHNSTON & CO., MONTREAL**

**KYLE, CHEESBROUGH & CO.**

The Lace Warehouse  
 of Canada . . .

. . . MONTREAL

Fall and Winter Trade

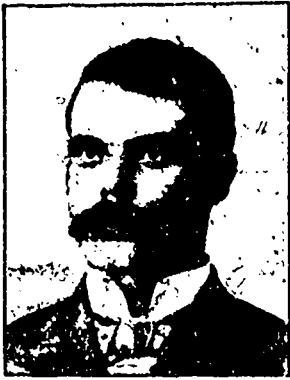
Our Travelers are now out with their full line, comprising one of the choicest collections we have ever offered the trade. Pleasing, catchy styles and good values are our aims and it will interest you to see our line.

**LACES AND EMBROIDERIES . . .**

Our collection in these lines, admittedly the largest and most tasty shown in Canada, is now in our Travelers' hands for Spring, 1898.

**DRIVES** We have marked down all Spring and Summer lines to sacrifice figures, and are dating them with Fall bills. Fresh goods and room to handle them are our aim.

**KYLE, CHEESBROUGH & CO. - Montreal**



# Rug Fringes

Work off your Remnants in Brussels and Tapestry Carpets by using our

## DOUBLE-HEADED RUG FRINGE

Colors to match any Carpet. Samples mailed to any address.

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

# Irving Umbrella Co.

LIMITED

MANUFACTURERS

# Parasols Sunshades and . . . Umbrellas

SUMMER NOVELTIES

can be seen at our factory.

20 FRONT STREET W., TORONTO

# WHAT IS BEST TO-DAY

May be a Back Number To-Morrow.

The success of our business lies in placing before you—new goods—new ideas—to meet new requirements—at popular prices. . . .



## Cravats . . .

The sale of our new shapes for this season is already so large as to justify us in the belief that they are, at least, second to none.

Puff Ties,	to sell from	25c. to \$1.00
Graduated Derby,	"	25c. to 1.00
Henley Knots,	"	25c. to 1.00
Bow Ties,	"	25c. to .50c.

## Underwear

This department is a growing one with us, and embraces all the popular makes, in plain Natural Wools, Arctics and Fancy Stripes. We are showing a wide range, all prices.

## White Shirts

Our Own Make, at all prices. No. 13, to sell at \$1.00, is noted as one of the best in the trade.



## Half-Hose

Plain Black Cashmere, to sell at 25c., 40c., 50c., 75c., and \$1.00.  
Lockstitch No. 3810, ribbed, to sell 50c.  
Lockstitch No. 3813, ribbed leg, plain foot, to sell at 50c.  
Black and Tan Cottons, all prices.  
Heavy Wools, all prices.

## Braces . . .

Our English hand-made goods are justly the most celebrated in the Canadian furnishing trade. All prices from \$4.00 to \$18.00 per dozen.

**Umbrellas, Rubber Coats, Gloves, Silk and Linen Hdkfs., Mufflers, etc.**

**MATTHEWS, TOWERS & CO.**

73 St. Peter St.

**MONTREAL**

# SUSPENDERS

# AND BUTTONS

OUR FALL SAMPLES ARE NOW READY.



C. K. HAGEDORN, Manager.

This season we are showing a much larger range, more varied styles and much better value in Suspenders than ever before; in fact we are surprised ourselves at the values we are enabled to present. The fact that our trade is surely and constantly increasing we take as evidence that our goods are meeting the requirements of the trade.

In buttons, as usual, we have the largest range of samples in the market, and show excellent value.



◆◆◆◆  
Orders Solicited. Goods Shipped Promptly.

Remember We Guarantee Satisfaction.

# THE BERLIN SUSPENDER AND BUTTON CO.

Berlin, Ont.

THE . . .  
**GAULT BROS. CO.**  
 LIMITED  
**MONTREAL**

# Dress Goods Department

**August, 1897**

This month completes our Fall and Winter Dress Stuffs, and we are now showing all the latest novelties in British and Foreign manufacture. Also some job lines of interest to a dry goods buyer. The early buyer gets the plums, and those in want of a nice tasty stock should visit our warehouse or see our samples.

## SPECIALTIES

**100 Cases Prints** to be cleared out at job prices.  
**50 Cases Dress Linings.**

**The Celebrated WAR CRY Henrietta.**

## VELVETEENS

"The Dream." This make is sold by the leading retailers in England and the Continent with unparalleled success, and confined to us.

SOLE AGENTS FOR

**Fownes' Celebrated Gloves**

We are Sole Agents in Canada for  
 the Celebrated Woollen Firm of

**Auguste Dormeil & Co., London and Paris**

Embracing all Kinds of High-class Goods.





**W. R. BROCK & CO.**

# Submit Reasons Why

The Dry Goods Trade of the Dominion visit Toronto for Fall and Winter buying:

- 1st { Because Toronto contains live houses doing the business.
- 2nd { Because large stocks are held there.
- 3rd { Because suitable goods for first-class trade are carried all the year round.
- 4th { Because business is done on up-to-date terms and prices.
- 5th { Because during the Exhibition, Railway and Steam-boat fares are low.
- 6th { Because competition is keen, and successful merchants must have the best.



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

VOL. VII.

MONTREAL AND TORONTO, AUGUST, 1897.

No. 8.

## BRITISH COMMERCE AND ITS EXPANSION.

HOW STEAM, POSTAGE AND ELECTRICITY HAVE HELPED TRADE—THE INTEGRITY OF BRITISH MERCHANTS A FACTOR—LONDON AS THE WORLD'S MART—THE BIG WOOL AND OTHER SALES IN THE METROPOLIS—CANADA'S PRESENT PROMINENCE AND HOW SHE MAY PROFIT BY IT.

### II.

Written for THE DRY GOODS REVIEW by Mr. James D. Allan, Toronto.

**I**N OUR preliminary paper we glanced briefly at the introduction of steam as a motive power, and its vast influence in multiplying transportation companies trading to all parts of the world as a wonderful factor in the spread of British commerce, and, while its influence cannot be well overrated, we must also add the wonderful discoveries made by physical science which have assisted in the application of both steam and electricity, and enabled us to conquer time and space to a greater extent in the past fifty years than had been accomplished in the preceding five hundred. So that to-day we may regard ourselves as "concentrated Methuselahs."

In this connection postage reform also played a conspicuous part. It seems to us who have our eight free deliveries per day incredible that at the beginning of this glorious reign correspondence was carried on surreptitiously, because postage rates were, to many, so high as to be absolutely prohibitive; and yet such was the case.

Coleridge, when a young man, was walking through the Lake District of England, when he saw a postman deliver a letter to a woman, who turned it over, examined it closely, and returned it with the remark that she was unable to pay the shilling postage demanded. Coleridge paid the postage in spite of the woman's protests. Imagine his surprise on being told he had wasted his money in his desire to serve her. The sheet was blank, and this was the agreement between her brother and herself, that if all was well a blank sheet should be sent once a quarter and thus information was received without expense. This, on being related to Rowland Hill, awakened him to the significance of the fact, and he at once set himself to the task of rendering intercourse between separated friends possible without resorting to dishonest methods or begging from some privileged one, the favor of franking, and after many disappointments, success crowned his efforts, and on January 10th, 1840, the rate was fixed for every prepaid letter not exceeding  $\frac{1}{2}$  ounce in weight at one penny. The stimulus afforded to commerce by the change was evidenced by the increase immediately perceptible in the various branches of revenue; but who shall attempt

to estimate the blessings that have accrued in the daily convenience to millions of people or in the extension of the influences of home over the now widely scattered subjects of this glorious Empire, so that the pulse-beat of those whom oceans divide can be felt as really as though they were again united under one parental roof.

#### RAILWAY CONSTRUCTION AT HOME AND ABROAD.

The construction of railways rendered possible a rapid increase in commerce. Crude attempts at the introduction of rails for lessening the friction upon the roads had been made as early as 1633. Beams of wood were laid down at this time to facilitate the draught of wagons in the vicinity of the coal mines. At Newcastle, in 1738, iron was first substituted as the material for rails. These were simply thick plates of iron fastened to the wooden surface and not till 1801 were "edge rails" introduced. At this time James Watt was perfecting the steam engine, and George Stephenson, the coming railway pioneer, was plugman of a pumping engine and could neither read nor write. But, not ashamed to confess his ignorance, he at once commenced in earnest the work of self culture, and was soon able to learn all about the engines of Watt and Bolton which had been so graphically described in engineering works. The Stockton and Darlington line, 25 miles in length, was opened Sept. 27, 1825. The Liverpool and Manchester line, in 1830, was the first to use steam power exclusively. This was quickly followed by the Birmingham and London, and within the next 10 years by nearly all the great trunk lines at present existing in Britain; though in 1837 the sound of the post-boy's horn was familiar throughout the land, and so unpopular was the system of traveling by rail, it is recorded that the Queen never traveled by rail till 1842. The growth of the railway system is evidenced by the fact that the present mileage in the United Kingdom is about 22,000 miles with 400,000 employes, and with such safety has their work been performed that only 1 in 796 has been killed and 1 in 140 injured, a remarkable tribute to the care exercised in their operation.

But while railways at home have had much to do with the expansion of trade, railways abroad have done infinitely more to

broaden the scope of Britain's commerce. In India alone the railway mileage is about 20,000, all of which is under Government control. The passengers carried last year numbered 145,000,000 and freight about 33,000,000 tons.

The telegraph lines in India are about 43,000 miles in length, over which passed 4,000,000 messages, and the post offices carried 370,000,000 letters and cards last year. The railway mileage of the British Empire is about 75,000, and all contribute something to the building up of this Imperial trade fabric to which we in Canada have this year given such an impetus by the offer of a preferential tariff, of which Britain has shown her delighted approval by denouncing the treaties that alone stood in the way of acceptance; and with the network of railways, telegraphs and swift and colossal steamships with which Britain has girdled the globe, the idea of our grand federation, world-wide in its extent, under the mild sway of Victoria the Good, seems on the eve of accomplishment.

#### FACTORS IN COMMERCIAL EXPANSION.

What has rendered possible such an extension of Britain's commerce?

Her enlightened trade policy has had much to do with it, the facilities for carrying on the trade quite as much; but, in my humble opinion, the character and integrity of her merchants has had greater influence than other forces combined in giving her supremacy as the world's greatest distributor. Verily, Solomon's proverb, "A good name is rather to be chosen than great riches," has been more than vindicated in the high character of the British merchant, for all that stands characteristic of uprightness, integrity and unswerving fidelity to truth is embodied in him, and as his reward he has had "great riches" also added. Is there not in this a lesson we in Canada at the present time require to learn? We have here the germs of a great nation. Let us insist that only honesty, integrity and stern adherence to the right shall be countenanced, and he who falls below this standard be treated as a commercial leper. It is said in new communities crude ideas of honesty prevail. See to it that we are not such a community, but rather let us, in establishing a commercial rating, give character the first place. An instance of how strictly even countenancing unsafe methods is regarded in London is given in the case of Sir Joseph Renals, Lord Mayor in 1894, who countenanced Barney Barnato and his schemes to such an extent that his colleagues in the Council showed their disapproval by refusing the usual vote of thanks on his retirement, the only instance in the history of the office in which it has been withheld.

The Chamber of Commerce in London is one of the most important in the British Empire and keeps in touch with every movement of trade throughout the world, and topics affecting its connection with the remotest lands are discussed and disposed of, and it is owing to the admirable manner in which transportation facilities by land and sea have been arranged that the produce of all lands has found its way to its storehouses and auction marts. Storehouses of enormous capacity line both banks of the river for a considerable distance, an inspection of the contents of which gives one a true idea of the enormity of the trade centring in London.

An idea of the versatility of products collected will be conveyed by the mention of what the writer has found in one warehouse, which is merely an index of many others. Tea, straw braid, bird skins, ostrich feathers, tapioca, cocoa, cloves, pepper, gut, hemp, wax, gums, ivory tusks, cattle horns, emu eggs, nuts, roots, camphor, opium, fur skins of nearly every description and an endless variety of everything in natural products having a merchantable value. The products are disposed of by auction sales at the London Commercial Sales Rooms in Mincing Lane. The number of sales average about 23 every day, but as no statistics of value are kept one does not like to hazard a guess of the amount. It has been sug-

gested, by one likely to know, that £50,000,000 sterling would represent the probable value for the year in these sales-rooms alone. The drug sales are held at the New Corn Exchange Hotel, Mark Lane, India rubber and a few other articles at the brokers' show-rooms.

#### THE GREAT WOOL AND FUR SALES.

The wool sales are held at the Wool Exchange in Coleman street, which is one of the most important marts of the world, where most of the annual crop of wool raised in the British colonies is sold at a series of five sales, each sale lasting some twenty-eight days. The term, "the wool sales are on," cannot convey to one unacquainted with the interior of the auction-room any idea of the appearance of the sale-room when the bidding begins. There is a display of intensity of purpose, eagerness and excitement more pronounced than the Grain Pit in Chicago or the Stock Exchange in New York witness in their wildest times. All the wool intended for each day's sale is exposed for inspection at 6 o'clock in the morning in the various warehouses in the different docks. At 4 o'clock p.m. the sale begins. Each bid advances one farthing per pound in weight till eightpence is reached, and then the bid is increased to one halfpenny. Each lot usually consists of 20 to 30 bales, the value of each bale being about £15, so that the advance of one farthing per pound may mean an advance of from £10 to £20 per bid. No strangers can bid unless operating through a buying broker. To the onlooker it seems a case of perplexity as to how the auctioneer can identify the highest bidder, as the bids are not usually made aloud. Only in times of great excitement do the buyers rise from their seats, shout and gesticulate, and then as suddenly drop into their seats again, each knowing to whom the coveted lot has fallen and calmly awaiting his chance at the next. The value of wool disposed of in the sales for the year amount to about £2,000,000 sterling, and the product is distributed to the manufacturers throughout Britain, Germany, Belgium, France and the United States.

The more important fur sales are held in the College Hill salesrooms and are held in January, March, June and October. There are offerings of less important furs at short intervals throughout the year, but only the four great sales attract the foreign buyers, and these have been growing so much in importance that London can now be justly considered the great fur market of the world, to which the choicest furs of all countries find their way. In the great warehouses of C. M. Lamson & Co. and the Hudson's Bay Co. are the great collections named in the catalogues, carefully numbered and graded, and of these there are on view strings containing about twelve skins of each which are intended to represent the lot. These are examined by the intending purchaser, and his impressions of their desirability and value noted in his catalogue for reference when the sale is on. And what labor is implied in this can be gathered from the following quantities, each of which comprise from 100 to 400 lots, every lot of which demands separate valuation if intelligent bidding is to be done: 145,000 raccoon, 255,000 skunk, 900,000 muskrats, 106,000 mink, 30,000 lynx, 8,000 bears, 14,000 wolves, 20,000 Thibet lamb, 40,000 red fox, and an endless variety of other furs. Two weeks constant work only enables one to glance at the lines in which he may be interested.

Buyers congregate from all fur-consuming countries and transactions are recorded which show distribution of product to every capital of Europe, and one meets in the salesrooms such magnates of the trade as Mr. Henry Holland, F.Z.S., perhaps the greatest living authority on fur-bearing animals, a member of the oldest house in the trade, than whom no house has done more to maintain the high standard of commercial morality within the trade that wins confidence and esteem and has proved so powerful a factor in the spread of Britain's commerce.

The grain market is in Mark Lane, and is a centre of importance greater than most of the others, affecting, by its fluctuations, the

returns of the agriculturist toiling, it may be, on the steppes of Russia, the plains of India, the vast stretches of Argentina or our own fertile prairies of Manitoba. To how much greater an extent can the farmer within the Empire be benefited by the necessities of the United Kingdom and contribute to render it independent of other countries in the matter of the necessaries of life, can only be understood by remembering that at present Britain buys annually from foreign sources quite outside the Empire about 75,000,000 cwt. of wheat and flour.

We might profitably notice the great transactions in raw cotton in Liverpool, of timber and deals in the same great port, the great iron and shipbuilding interests of Glasgow and the Clyde, the great coal districts about Newcastle, the wonderful manufacturing industries of the midland counties of England and of the north of Ireland, all of which have contributed to the supremacy of British manufactures throughout the world, and while the struggle to maintain that supremacy is each year becoming more intense, the trade returns of last year show that John Bull as a merchant has more than maintained his ground.

To make the subject one of more practical importance to us as Canadians we may ask how are we to benefit by the sudden prominence we have achieved? Certainly not by making it a subject of conversation among ourselves and congratulating ourselves upon our own cleverness. Our opportunity has arrived. Let us ascertain what we can develop in the way of foreign trade, of articles we can profitably manufacture. Numerous lines have come under the writer's observation in the different countries of Continental Europe the product of the United States, that could profitably have been furnished by Canada. Each year I meet in different cities of Central Europe a commercial agent of the United States Government, a keen, sharp, observant gentleman, who has had a thorough commercial training, whose business it is to watch opportunities for the introduction of manufactured or agricultural products. Of his success, his continued retention of the position is the best evidence. He informed the writer that his efforts to induce the consumption of Indian corn in the armies of Europe had been so successful, that an advance equal to three cents per bushel had been secured to the American producer over what he would have received had not such a quantity been removed from an already glutted market. Let our Minister of Trade and Commerce follow this example by placing a Canadian thoroughly acquainted with every part of Canada and its capability of furnishing what these people require, a man with a Canadian business training and loyal to Canada, with a thorough knowledge of the German language and his value in opening new avenues for our exports would be incalculable. Let positions of this kind not be the reward for political services, but the sole consideration be fitness for the position, irrespective of political leanings. "There is a tide in the affairs of men which, taken at the flood, leads on to fortune." Is Canada not now in this tide? Aye, and at its very flood. And shall we not, as Canadians, labor, shoulder to shoulder, to be in the van of the world's progress? The continued supremacy, nationally and commercially, of the Anglo-Saxon race is assured, if only we adhere to high ideals of life and see to it that the "righteousness that exalteth a nation" is ours.

#### NOVELTIES IN FURS.

James Constine & Co., Montreal, are out with some decided novelties in electric seal, Alaska sable, Persian lamb and seal caperines, collarettes and victorias. These goods are taking the popular fancy and are having a very large sale, which they justly merit.

#### SO MUCH PER LEG.

From a sign in the window of a Toronto tailor we see that he is giving bargains in a certain line of ready-made pants, at \$1.99 per leg.

#### NOTES ON FALL DRESS GOODS.

All the houses report a very good dress goods trade, and current styles are taking well.

Wyld, Grasett & Darling state that they are finding an increasing demand for cashmere twill serges, French coating twills, two-tone coverts and plain coverts. They have a special 54-inch pearl serge. Heavy shipments have been made of fancy dress goods. Shot knickers, silk and wool armures, dresdens and matalasses are also among the leading lines; double repeats have already been made upon these. Tweed effects in all-wool are sellers. White creponnes are still in demand for street and evening wear. A prevalent feeling seems to be the desirability of a higher class of goods.

John Macdonald & Co. have already made heavy shipments from their immense stock. The leading line is the German goods in boucle, both colored and black, niggerhead effects, checks, tinsel and fancy boucle effects in tweed. Plaids continue to be in good demand. They have some pretty things in Scotch and German tweeds. The silk warped cloth is a popular high class of goods. Their creponne effects are very pretty and, they say, are selling well.

Caldecott, Burton & Spence report that the demand for covert cloths in whipcord finish, soft finish heather mixtures and diagonal, in greens, wood shade, browns and navys, has been very great for the fall trade of 1897. They also report that knicker tweeds, two-tone brocades, shot serges, repps in mixed colors, particularly greens, blues, cardinals and browns, are much asked for. They also report an active call in better lines for fleece-lined muscovite henriettes, bengalines and armures, and silk finished rich jacquards, and for low-priced, servicable goods the demand appears to be for tweed mixtures, assorted shades. This firm are dress goods converters, bringing out most of their goods in the grey and dying and finishing them in Toronto. Their famous line of two-tone brocades, Nos. 200 up to 208, have been great sellers for the coming fall trade.

S. Greenshields, Son & Co. are showing some handsome designs in fancy silks suitable for blouses and evening wear. They have now a full stock of their celebrated Stanley velveteens in black and all staple shades, also silk velvets in blacks and colors.

In dress goods they are showing a large range in boucle effects, changeable repps, silk and wool figures, etc. Their stock is now complete in this department. They have now a complete assortment of plain goods, muscovines, victoria cloth, serges, cashmeres, etc.

In Priestley's dress goods S. Greenshields, Son & Co. report that the assortment they have comprises crepons, frises, figured broches, soleils, black and navy serges, silk warps, eudoras, union cashmeres, cravenettes, etc.

Kyle, Cheesbrough & Co. report large sales of dress goods. As we mentioned before in these columns, their stock has been very carefully selected, and the success it is meeting with is a proof of the good value it contains. A new hussar bolero is one of the novelties.

Black figured mohairs are in steady demand by the trade. James Johnston & Co. have received two new lines, exceptional value at 19 and 55c. They have also a specially cheap line of checked tweed dress goods at 19 and 22 1/2c. Write for samples.

#### FOR THE BRITISH COLUMBIA MARKET.

The representatives of James Constine & Co., Montreal, are now in British Columbia soliciting orders for the spring trade. They are showing a very choice range of wool and fur felt and straw hats, especially selected for the B.C. market.

## WINDOW DRESSING.

## TIMELY HINTS ON DISPLAYING GOODS SO AS TO HELP SUMMER AND FALL SALES.

## DRAWING PEOPLE WITH PICTURES.

THE idea of putting pictures of current events taken from the magazines has been mentioned before by The Dry Goods Reporter, Chicago. It has been used considerably of late by some of the best Chicago stores. During the excitement preceding the great inter-collegiate boat race, a prominent tailoring house displayed in its windows photographs of the different crews, and pictures of their quarters and the race course. Needless to say, there was no little interest manifested in these windows, and it was strange if, while looking at the pictures, some one was not attracted by a piece of goods or a price for a suit. Since the Queen's jubilee celebration a large department store has shown about a

luxuries of the camp; fishing tackle, bicycle sundries and, perhaps, most important of all, for trunks, valises and traveling bags.

All these goods can be displayed in one window, but it is better to make two or more exclusive displays. The fishing tackle, if the stock is of fair size, will make a most interesting exhibit. A boat, some oars, a sail and fish nets or hammocks, as a substitute, help to fill in, giving bulk to the window and something on which to attach the small stuff.

A State street store improvised a display of this kind by putting a life size plaster paris figure of a small colored boy in the midst of a myriad of poles, nets, hooks, lines, etc. He was holding a fish



Carpets and House Furnishings Department—John Macdonald & Co.

dozen pictures, in as many windows, different parts of the parade, or various interesting features of the great event. They were better than the average print, and were framed and placed in one corner of a window.

A window of sailor hats can be made to look well by enclosing the greater part of the rear and sides with mirrors and covering the rest with a navy blue denim, trimmed with white cord. The figure of a lady in a white duck suit, trimmed with red, makes an excellent centerpiece, and if space allows an arch could be built over her, on which to attach the sailor hats. A pair of oars at either column of the arch is a good addition. Make the arch in blue and white. Place the hats in the foreground of the window.

Probably more people will take their vacation or outing in August than in any other month. Within the next few weeks, as parties prepare for camping, fishing excursions, bicycle trips, there will be a big rush for hammocks and the many necessaries and

pole, and seemed to be enjoying the favorite summer sport to the utmost.

It may not be possible for every store to have so good a representation of a negro lad as this one, but many a window dresser or store employe has been heard of who could fix up a good imitation of an angler. Something like this helps out a display considerably.

## A TAKING PICTURE.

Referring to the suggestion of our Chicago contemporary mentioned above, a picture which has created a lot of talk in Canada is one founded on a recent remark of Mr. Chamberlain's about British policy: "What we have we hold." It is in colors. A determined-looking bulldog is seated on the deck of a vessel with his paws on the Union Jack. The ocean surrounds the picture. In the distance is a man-of-war and the shore of Britain. The ex-

RETURNED  
Aug. 12/97

# Come to Montreal!

**It will pay you to do so.**

A visit to our Dress Goods and Silk Departments is worth the cost of the trip.

If you handle high-class goods and your name is not already on our books it should be.

We have **QUALITY, VALUE, and NOVELTIES.**

*Our stock never was so attractive as it is this season.*

**Dress Goods, Silks, Costume Cloths, Velvets,  
Velveteens, Sealettes.**

**THE BEST LININGS AND SKIRTINGS.**

**Trimmings, Laces, Ribbons, Flannels,  
Flannelettes, Blankets, Rugs.**

***Underwear for Men, Women, and Children.***

***Gloves, Mitts, Hosiery.***

***Fancy Goods and Smallwares.***

---

**BROPHY, CAINS & CO.**

**23 ST. HELEN STREET,  
Corner Recollet**

**MONTREAL**

pression on the dog's face is capital. Several city stores have one, and the picture is very typical of the mood of the average Britisher just now.

#### AUGUST WINDOWS.

It is a difficult task to trim windows in August, says the window dresser of The N. Y. Economist. Stocks are at a low ebb and the goods that are left are not of a sort that invite good display work from the window dresser's point of view. Still the trims have to be made, and they must be good trims if they are to accomplish satisfactory results.

It is assumed that every dry goods store has put its price down to the lowest notch for August selling. Reductions have been made that in many cases wiped out every vestige of profit and perhaps a good percentage of the cost.

surely get most of the women who pass the store to stop and read it.

There are other departments that need the same kind of pushing—for instance, the hosiery stock. There may be a surplus of summer goods, but it is surprising to note the number of people who wear light-weight hosiery all the year.

These are the people to cater to with a special display of summer hosiery now. The prices must be made as attractive as the display or the results won't materialize, and the window dresser must get the department manager to note this fact if he doesn't readily grasp it of his own accord.

While certain departments may show a dearth of goods and be reduced low enough to satisfy the merchant or buyer, there are a few other stocks that ought to get some window display now, for they rarely can get it at any other time.



Dress Goods Department John Macdonald & Co.

This gives the cue to the window work during the coming month—the fight must be made with prices.

Suppose you have a window full of wash goods at 10½c. that early in the season were 16 or 17c; the mere statement that these goods have been reduced from 16 and 17c. to 10½c. does not impress the shopper as it should.

Why? Simply because every store in the country around has been saying the very same thing.

Why not put it this way: "You can buy a dress pattern of any of these fabrics now for \$1.50. We have some very pretty ribbons for trimming it at 6c. a yard—60c. worth for the dress. The making you can figure out for yourself, but so far as the materials go you would have paid almost double two months since. You can afford another summer dress when the whole cost is covered by a \$5 bill."

It takes a big placard to say all this, but big placards are occasionally useful, particularly when you have a story to tell that will

#### PEOPLE WHO ARE INFLUENCED.

There are plenty of sensible, thinking people, says The St. Louis Dry Goods Reporter, who, knowing the value of a good appearance, desire to purchase good quality at as moderate a cost as possible, and it is to these that harmonious and original window displays are interesting. Most people buy goods only when needed, but it is equally true that a great many are required with which to get through the warm weather.

Goods which have not been sold at the usual time owing to backward or rainy season, ought to be shown in as attractive a manner as possible before the season closes, instead of which we often see fall or winter goods displayed long before the summer season is over and vice versa.

The object of judicious, well-arranged window dressing should be to put before people in as tempting a manner as possible goods which are the needs of the moment. The weather exercises a strong influence over people's buying propensities, as for example,

RETURNED  
Aug 12/97.

on a rainy day it was noticeable what a great rush there was at the umbrella counter in a certain establishment, and if the cloudy, rainy period bids fair to be prolonged indefinitely, as it often does, a window display of medium priced ones is a diplomatic and profitable movement on the part of the store.

Many a new establishment just starting has gained a reputation for style by attractive window dressing. It is a good way to let people know the general characteristics of the goods in the interior, for we all know how slow and unwilling the majority of people are to patronize a new store, till long and thorough investigation is made of the contents; a general suspicious cautiousness seems to influence their demeanor with regard to it, as well as a praiseworthy dislike to deserting old friends, and so if no one enters the store for a time, they can form estimates of it from what is seen in the windows.

The tendency on the part of so many window dressers to overcrowd and jam the goods together in a heterogeneous mass, without regard to harmony in colors, effect or style of goods shown, such a method has about the same effect on one as a plate heaped full of food has on a dyspeptic.

If fewer articles or less goods are displayed the added space left unoccupied allows a better opportunity for goods to show all the good points they possess, as some garments appear to a better advantage in this way, and the price mark, which should be also displayed, will be another factor in helping to sell the goods.

#### SIGNS IN THE WINDOW.

A well-dressed window in Toronto has dress goods altogether, well draped and arranged, with this legend in good black letters that you can see from across the street. These styles are right or we would not have them." A Chicago contemporary records the following in stores there.

"Our minimum mid-summer suit stock would be a whacking big stock for most clothiers. Bargains are plenty now."

"Money-saving hat prices on up-to-date styles."

"Outing caps galore."

"Still in the lead for novelties in negligee shirts."

"True economy and solid satisfaction in our qualities."

"A comfort it is to have a neatly fitting pair of shoes. Our shoes are guaranteed to fit and wear well."

"Sensible and seasonable suggestions on pants at paltry prices."

"We'll shoe thousands at \$1.50. It seems that such low prices are only possible here."

"Clearing of shirt waists. No more at this price. Delay not."

"Read the tumbled prices."

"Got time to carry a trunk? If not, we'll deliver it."

"Embroidered curtains don't cost much more than the plain kind if you buy them at the right place."

"You ought to know that —'s shoes are the best."

"Every parasol in stock priced for quick going."

"Wonderful waist sale at pre-inventory prices."

"Travelers' necessities, dependable qualities, lowest prices."

#### WATCH FOR RESULTS.

While special clearing sales are in progress is an excellent opportunity to test the efficacy of window dressing, as well as to experiment a little in order to learn what kind of window displays the people like best or are most impressed with. It will show both in the sales and in the number that stop in front of the store to examine whatever may be on exhibition. The class of people that are attracted, and whether they enter the store or not, are interesting points to observe.

The operator may be doing what he considers is very good

# KNOX, MORGAN & CO.

## Wholesale

### HAMILTON

## Dry Goods



OUR representatives are now covering Western Ontario, Manitoba, and North West Territories with a collection of carefully selected samples which for value and style will interest all merchants.

The stock is now well forward and we respectfully solicit an inspection of the values now offering by our representatives, and a share of your FALL ORDERS.

Customers know that we fill orders in rotation, and that goods are shipped promptly and equal to samples.

During the warm summer days we shall be pleased to have want lists by mail.

**Letter Orders** Filled with Particular Attention.



work, and yet it may not be what is best adapted for the goods and the class of trade of a particular store. Don't waste time standing in the door to see the effect of the windows, or looking for customers who have been attracted by them, but in the routine of work give a little extra attention to the study of causes of good or poor trade, and see if the window displays can in any way be made responsible.

A good variety of a certain line of merchandise displayed in rather a "stocky" manner with low prices plainly exhibited may be all that is necessary to start up a trade that reduces stock handsomely. Again, it may require some special effort in artistic work, and perhaps something very novel, to accomplish the same result. A little observation will settle the matter in the mind of a window dresser who knows his business.

#### MONTREAL RETAILERS PROTEST.

THE Retail Dry Goods Association of Montreal have addressed to the wholesale trade a circular setting forth certain complaints which they desire to have considered.

At a meeting of the association held in June it was unanimously decided that a delegation of the following gentlemen: J. Huot, A. Fleury, O. Lemire, G. Labonte, R. A. Lesage, J. O. Gareau, N. Toussignant, C. P. Chagnon, L. E. Beauchamp, J. Normandin, G. Marsolais, C. Meunier, P. Lafrance, E. Paquette, J. H. Lemieux, J. R. Paquin, B. Mercier, G. Coutlee, J. Archambault, J. B. Letendre, A. Valiquette, P. Lamy, S. A. Larose, V. R. Benjamin, C. Filiatrault, Henri Galarneau, O. David, D. Mercure, C. A. Prefontaine should meet the wholesale dry goods merchants and voice the complaints contained in the following paragraphs:

Whereas the retail dry goods merchants of the city, being positive that the agreement once signed by the wholesale strictly forbidding goods to be retailed in their respective houses to people not in the trade is being violated every day,

The results being considerable damage to the retail trade, thus depriving them of the profits which would enable them to meet their engagements,

It was resolved:

To submit to every wholesale house an agreement for their signature that would put a decided stop to such an abuse, which point could easily be obtained by strictly forbidding sales under penalty of dismissal to all persons named in the following list:

1. All tailors, dress makers or milliners who keep no stores or show windows, therefore not paying commercial taxes.
2. The friends and relations of all wholesale employes, even those who have parents that are merchants in the country or other cities and towns.
3. Members of the clergy, such as priests or ministers, of the city or the country, except buyers of institutions, corporations or asylums.
4. To no pedlar, under any consideration, unless he can show a license badge.

In order to show our good will, in helping to the attainment of such a step to our mutual benefit, we would see with great pleasure a rule established in every wholesale house, absolutely forbidding any city or country merchant bringing his customers to the wholesale.

We are in hopes that you will kindly take into thorough consideration the above remarks, helping us to solve this very important question by giving your signature to the document presented by the delegation.

The circular is signed by Jules Huot, president; J. M. Marcotte, secretary.

#### BUSINESS FOR SALE.

Under "Business for Sale" in our advertising columns is an offer which some live dry goods man who does not want to start a new store and would prefer an established business may wish to take advantage of. We will be glad to forward promptly any enquiries as to the location or any other question which would be purchasers may ask.

#### LATER LONDON NOTES.

LONDON, August 3.

(From our Special Correspondent.)

I. T. Haley, of McKean, Scarf & Amooore, Bradford, will arrive in Canada about the middle of September on his semi-annual trip. He will have a number of exclusive novelties in dress goods for the spring trade.

Wm. Ball, of Tapling & Co., London, leaves for Canada at the end of August.

The Toronto Carpet Co. supplied the carpets for the Canadian building at Bisley, and they were very much admired. I saw a great many visitors making a critical examination of the Jubilee rug. It was noticed that the Duke of Connaught was specially pleased with the design.

Crawford Ross, of Ottawa, who has been here for some time, is buying more extensively than he ever did before.

The British public are beginning to take great interest in Canadian mining, but investors are holding back. It has been drummed into them so much that Canada has no insolvency law, and that native Canadians can seize everything in sight, leaving nothing for the British capitalist, that they still prefer to send their money to Africa and Australia. We cannot expect any large influx of British funds until we have a law to protect the investors.

A feature that has been much remarked in financial circles is the number of wealthy Americans who are placing large sums of money on deposit in the banks here or in various low dividend paying investments. There seems to be a growing fear that United States institutions are not on a stable basis, and that investors may lose everything they have in that country at any time. This opinion seems to prevail in cautious New York banking circles, for I have heard it expressed by leading bankers and brokers in that city.

J. B. M.

#### TRADE NOTES.

JOHN MACDONALD & CO. are pleased with the way their new stock in hosiery, gloves and underwear has been selling. All classes of domestic and foreign cashmere and wool hosiery and ladies' and children's underwear are in great variety. Novelties are being shown in two-buttoned cashmere gloves; they give pretty effects.

Jet gimps and tubular braids are still in active demand. S. Greenshields, Son & Co. have a large and attractive range at popular prices.

S. F. McKinnon & Co. draw special attention to their celebrated 32-inch black velveteens, suitable for early fall capes.

What's in a name? A rose might smell as sweet by any other name; but there is something in a name. "The best" is good, "better than the best" seems better, but "Victoria" beats them all, and that is why "Victoria" crochet thread takes the lead.

Silks are rapidly coming to the front both in trimmings and for blouse and dress purposes. The fall trade will soon open up, and Caldecott, Burton & Spence are offering a fine collection of black peau-de-soies, black failles, shot fancies, shot brocade silks, pongees, satins, tafettas, etc., in all the new colors. Silk buyers should visit this department and see the choice goods offered.

Wilton, Brussels, tapestry, wool, union and hemp carpets, also squares and rugs of all kinds, newest designs and colorings, have just been received and put into stock by the Gault Bros. Co., Limited.

Two-piece suits are for children's wear, and comprise waists and drawers. No underwear department will be complete without them, say Brophy, Cains & Co. And children's sleepers are another feature in this department. This last line has been taken up freely by the better class of trade this season.

1887  
J. D. ALLEN

1894  
W. R. ALLEN

1896  
G. Y. ALLEN

**MEDALISTS**  
City and Guilds of London, Eng.  
On the Technology of Dyeing in Theory, Practice and Chemistry of Dyeing.

The above should be satisfactory proof to our competitors, as well as our patrons, that we understand our business. None make great advertisers, but where is their record of what they can do? Dyers and Finishers of Dry Goods in the piece. Also Millinery Goods.

**BRITISH AMERICAN DYEING CO., Gold Medalist Dyers**

Principal Offices:

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

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

JOSEPH ALLEN,  
Managing Partner.

W. R. ALLEN, Technical Chemical Dyer, and Medalist City and Guilds of London Inst., Eng., in charge of Works.

# Wyld, Grasett & Darling

REORGANIZATION  
OF OUR ...

## Dress Goods Department

OUR assortment for the Fall Season will be most comprehensive, including all the leading Novelties of English French and German manufacture.

Sole Agents for the Dominion  
of Canada for

**Messrs. Wm. Ewart & Son, Limited**

LINEN MANUFACTURERS

**BELFAST.**

**WYLD, GRASETT & DARLING - TORONTO**

# A. A. Allan & Co.

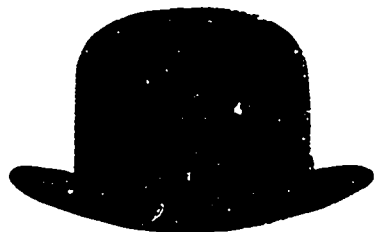
LADIES' and  
GENTS'

## FINE FURS

Ready for inspection { Fall  
collection of JACKETS AND CAPES  
CAPERINES, COLLARETTES, NECKWEAR in new designs,  
RUFFLE MUFFS, etc., comprising everything new in our line of popular priced

### FUR NOVELTIES

Buyers visiting this market desiring choice lines will find our assortment unusually attractive.



RECEIVED  
Sept 21<sup>st</sup>  
1897

## Hat Department

We have had great success with our new 37-97 stiff hat. If you want the best selling hat out this season order sample 1/2 dozen. This hat will stand a good profit. Our stock of Softs, Fedoras, and Stiffs is well assorted for present trade.

**A. A. ALLAN & CO.,** Wholesale Hatters and Furriers,

Letter Orders Receive our Careful Attention.

51 Bay Street, TORONTO

## WOOLENS AND CLOTHING.

## CRIME.

THE man who picks your pocket is a criminal. The man who scales your wall and forces an entrance into your house in the night time is undoubtedly also a criminal, but the party who under guise of friendship robs you of your money, or the sneak thief who obtains entrance to your house under false pretences and purloins your property is a more disreputable criminal than the burglar or the pickpocket. The latter requires no pluck or daring in the accomplishment of his crime, but merely a certain amount of low cunning which enables him to prey upon the confidences of his victim. To the latter class belong the merchants who attempt to foist off upon their customers inferior goods to the ones asked for, by telling them that they are as good or better than goods that have been enquired for as a result of advertising. A merchant who has a good article and spends his money in making the merits of that article known to his customers, is as much entitled to the benefits to be derived from that advertising as he is to the benefit to be derived from the purchase of any other commodity, and to rob him of that benefit in an under-hand way is, in our opinion, a less reputable crime than to boldly rob him of a marketable commodity.

The occasion for our remarks on this question has arisen through the troubles of a large wholesale clothing firm, who have been very liberal advertisers, and have established a reputation for their goods through the fact of their fulfilling the promises made in their advertisements, conceiving the idea of distinguishing their make of goods by a card placed in the pocket guaranteeing their workmanship and otherwise guaranteeing their make of goods to the public. It seems that certain persons have been in the habit of taking the tickets out of the pockets of this make of goods and putting them in the pockets of others of inferior make with the object and for the purpose of making their customers believe they are getting the goods they ask for. This action has been brought home to people who would not be believed to be guilty of such methods, and it is only through the forbearance of the house we refer to that an example has not been made of them. We admire their charity, but do not approve of their forbearance.

## CANADIAN RAGS.

It will be a length of time before Canadian woolen rags again find their normal level, which was upset by the American duty of 10c. per lb. What effect the prohibitive duty will have on the Canadian market is at present difficult to determine. However, it is reasonably certain that trade will be very quiet for a time owing to all the rags having been shipped over to the States and stored there. Some dealers in Toronto say that they have now stored in the States about \$20,000 worth of these goods. It is likely to be a good speculation, as prices are already advancing.

Fortunately for the trade, the demand for rags in the woolen manufacturing industry of Canada has lately improved and a new market for the rags has been opened. If a drop in prices occurs the lines of manufacture in which these rags are used are likely to receive a still greater stimulus, and by that means any loss that the country may sustain from the prohibitive duty will, in all probability, be retrieved by this or some such means. The dealers are assured that Canadian enterprise will devise some scheme which shall be a home consumption of these rags. Failing this, the English markets will be utilized.

Viewing these possibilities and probabilities, the fact is evident that the result of the American woolen tariff can hardly as yet be

predicted in Canada. It will be interesting to watch the course that Canadians will take in the matter and how far their enterprise will display itself in finding a substitute market at home.

## HELPING THE SALES.

H. Shorey & Co., of Montreal, are determined that people who have bought their goods shall sell them. In addition to the circulars and letters issued this summer they are sending out a series of post cards to some 500,000 people throughout the Dominion, whose names have been sent them by their customers, advertising in a most convincing manner the value and advantages of wearing Shorey's clothing. This is most direct advertising, and they certainly deserve well of their patrons for their enterprise.

## IMPORTANT AGENCY SECURED.

The Gault Bros. Co., Limited, make an important announcement to the trade this month. They have been appointed sole agents for Canada for the celebrated woolen firm of Auguste Dormeil & Co., of Paris and London, and are now in a position to supply the trade with everything necessary for a high-class tailoring business. Their representatives will be on the road shortly with samples of all the new goods for the spring trade.

## CURRENT STYLES IN MANTLINGS.

With John Macdonald & Co., the leading features in ladies' mantle goods are tweed ulsters, in fancy mixtures, boucle effects, two-tone curled mantlings and curl serges. Beavers are still in demand, but curl effects are the best sellers. They have a line of Imperial suitings for capes and costumes in 34 different colorings, which are on the third repeat.

## BACK FROM EUROPE.

Mr. W. L. Brock, woolen buyer for W. R. Brock & Co., has just got back from the European markets. He reports trade busy there, prices not higher than last year but firm, and the manufacturers quite cheerful. Mr. Brock says he picked up some new and handsome lines for his house, which the trade will be glad to see.

## SHORT, BUT EFFECTIVE.

One of the postal cards H. Shorey & Co. are sending to the clothes-wearing public is a souvenir Jubilee postal card, and reads as follows:

"We wish you to understand that the guarantee card in the pocket of every garment of Shorey's clothing means satisfaction guaranteed or money refunded."

This is short, but means a lot and should be convincing and trade-producing.

## A FAMOUS CANADIAN BRAND.

The Oxford Manufacturing Co. are out with their spring samples of ladies' fine costume cloths and men's suitings. These goods contain many novelties, and are a credit to the enterprise of the makers. Lighter makes in the same colors, suitable for bicycling suits, are a special feature of the stock. The goods are all wool, and are in fast colors.

## MAKING A FEATURE OF THESE.

The Gault Bros. Co., Limited, tell us that they expect some very choice twill worsted suitings shortly, and they ask the trade to delay purchasing until after examining this stock. They also desire to call attention to their 54-in. "Columbian" costume cloths,

EUGÈNE **JAMMET'S** FRENCH  
Kid Gloves

## FOR FALL

SPECIALTIES IN

Large Clasps.

Correct shades in Greens,  
Reds, etc.

New Pearl Embroidery  
on lambskin to retail  
\$1.00.

Attractive goods.

SAMPLES SENT.

FITZGIBBON, SCHAFHEITLIN & CO.  
MONTREAL

## A Permanent and Positive Good

IS AN **Unconditional . . .**  
**Accumulative Policy**

IN THE

## Confederation Life Association

These policies are Unconditional from date of issue and contain all benefits and privileges consistent with safety.

EXTENDED INSURANCE  
PAID-UP POLICIES  
CASH VALUES

GUARANTEED  
in the contract.

PROMPT PAYMENT OF CLAIMS.

Average time of payment after receipt of proofs during the last ten years—29.1 Hours.

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

## IMPORTANT TO THE CLOTHING TRADE.

## THE "PIRLE" Finish.

**E**DDWARD RIPLEY & SON, after experimenting many years in Cloth Finishing, have finally succeeded in giving what has hitherto been deemed an impossibility, viz.: a high, bright, lustrous and brilliant finish, which is absolutely permanent, and will **not Spot**; this is undeniably one of the most important advances ever made in the Textile Trade.

- (1) This finish is absolutely permanent.
- (2) The finish is unalterable, and goods treated by this process will not cockle under a damp cloth and hot iron, or the tailor's "goose."
- (3) Although a brilliancy of finish otherwise unattainable is given, it will not spot with rain, and is not affected by complete saturation in water.
- (4) By this process the goods are also practically unshrinkable, and do not require "sponging" as heretofore. This is a most important improvement in the treatment of goods, and offers many advantages in addition to the saving of the cost of "sponging."
- (5) The cloth is also rendered to a certain extent waterproof and rain-repellent.
- (6) This finish greatly improves the appearance and handle of the cloth.
  - (a) The Fabric is brighter.
  - (b) A silky handle is imparted to the goods, making them "kinder" and altogether richer.

Goods subjected to this process are greatly enhanced in value, and a "quality" is obtained which cannot be arrived at by any other method.

# EDWARD RIPLEY & SON

Bowling Dye Works, BRADFORD, YORKSHIRE.

which are having a big run, also to the wide range of checked back golf cloths they are showing.

NOTES.

P. Garneau, Sons & Co., Quebec, are showing best values in black and navy beaver cloth for overcoats. Enquire for range 16570 and 20640. They have plain mantle cloths in best selling prices and shades.

John Macdonald & Co. say that in men's suitings and overcoatings much the same style prevails, with rough effects the best sellers. Beavers and meltons, however, in blacks and blues particularly, are getting a fair share of the trade.

LATE NEWS OF THE TRADE.

MR. T. A. MITCHELL, the carpet buyer for John Macdonald & Co., is at present on the European market making spring purchases.

The Montreal Exposition will be held from the 19th to the 28th August, and promises to be better than ever. Special rates will be offered on all railways and steamboat lines, and it is expected that a number of out-of-town retailers will take advantage of the reduction to visit the city markets and examine the new goods. Some of the principal houses are making special arrangements to show their stocks to the visitors.

Toronto Exhibition is from August 30 to September 11. A feature of it is the reproduction of the Jubilee procession in London. The usual special rates are given to visitors. Toronto houses report a good house trade this last month or six weeks, buyers having come from British Columbia, Manitoba and other distant points.

Three large Canadian knitted goods mills have stopped taking orders for woolen goods, so it looks as if trade were pretty good. For choice Canadian underwear buyers say prices may be expected to stiffen.

Robert Linton & Co., Montreal, one of the oldest established concerns in the country, suspended payment on August 4, and have called a meeting of creditors for the 18th inst. The liabilities are said to be in the neighborhood of \$50,000, with assets very near that figure. The firm was founded a number of years ago by the late Mr. Wm. Stephen, and afterwards sold to his cousin, Mr. Geo. Stephen, now Lord Mountstephen. Great sympathy is expressed everywhere for Mr. Linton, and the general opinion is that some arrangement will be arrived at whereby the firm may resume business.

Mr. W. W. Dennis, inventor of the "Lip and Tube" dress binding, died at St. Marguerite, Que., on August 2, of hemorrhage of the brain. He had come to Montreal to superintend the placing of new machinery in their Montreal factory, and had run out of town for a couple of days' fishing. Notwithstanding the confusion that the sad event has caused, Mr. Meek, manager at Montreal, states that the company will be in a position to fill all orders.

The damage by fire to the Toronto Brass Co. Limited's factory has not in any way interfered with business. All orders are being filled promptly.

Weir & Co., Winnipeg, men's furnishings, succeed Weir & Lowe, Mr. E. Lowe retiring.

The failure of Bachrack & Co., Yonge street, Toronto, shows liabilities about \$60,000 and assets about 35,000. Some of the best houses in Montreal and Toronto are on the list of creditors. Mr.

Bachrack sold for cash, but does not appear to have made enough profit. The book-keeping was not conducted on a systematic scale, and the statement of affairs was not ready at the first meeting of creditors. Mr. Clarkson is assignee.

A manufacturer of Canadian straw hats in Quebec province has just placed a large order in England. These are the canton braid hats for outdoor work in the country. The order may be due to Canada's popularity in the Old Country, and is regarded in the trade as an exceptional demand.

Speaking of the fur season, A. A. Allan & Co. correct a misunderstanding regarding capes. In the United States capes are selling freely, the length running from 24 to 30 inches, and while jackets are more in demand than last season, capes are still in good request. Advices from the Nijni Fair, now in progress and where persian lambs are sold, indicate advance in price owing to the unusual popularity this skin has achieved in Europe. These prices in Russia will tend to stiffen the market here. The outlook for trade generally, Mr. Allan says, is good. The damage to crops was overstated in earlier reports.

Messrs. W. Garland, of Portage la Prairie, and A. T. Garland, of Kaslo, B.C., were in Toronto last week buying. They are both young Canadians, who are doing well in the west.

The estate of G. H. White & Co., Ingersoll, Ont., has been sold to Mrs. G. H. White.

The Mammoth Fair Co., Limited, of Stouffville, Ont., have obtained their charter.

The Merchants' Dyeing and Finishing Co., Limited, of Toronto, of which the Messrs. Burton are the leading spirits, has obtained a charter of incorporation. The industry is thriving.

F. W. Laidley, tailor, has moved his business into Guelph from Fergus.

Swayze Bros., men's furnishings, St. Catharines, are dissolving, Mr. A. E. Swayze retiring.

TRADE NOTES.

The Gault Bros. Co., Limited, have received a full line of white valenciennes laces, all widths from half-inch.

S. Greenshields, Son & Co. are showing a special line of cretonne in new and confined designs, to retail at 25c.

P. Garneau, Sons & Co., Quebec, have restocked their black cashmeres, and can fill orders for all their leading numbers: "Extra," "Special," "G 70" and "G 75."

Following up their efforts of last spring to give the trade A 1 value in men's cashmere sox, Brophy, Cains & Co. secured three ranges of exceptionally good value to retail at 25c. per pair.

P. Garneau, Sons & Co.'s (Quebec) men's underwear department is well assorted in all leading lines of shirts and pants, top shirts, etc., for fall. The attention of the trade is called to their "Leader" number.

James Johnston & Co. have just received a full range of black and colored "Sunbeam" velveteen, the largest range of colors in the trade. Also just to hand a large shipment of their special line of French serges at 19c.

Shipments of fine chantilly laces, in cream, white and black, are expected by Kyle, Cheesbrough & Co. These are carefully chosen goods and the trade is invited to delay purchasing until they have had an opportunity to examine them.



# KEEP POSTED

on what your customers are  
likely to ask for. . . . .

IF YOU ARE A DEALER IN

## Ready-Made Clothing

Take note that the following card will appear in 400 Weekly Newspapers in Canada during the month of September :

Shorey's Rigby Rain-proof Frieze Ulsters with workmanship guaranteed in every particular, made in Olive Mix, Fawn, Claret, and Oxford Grey, 51 to 54 inches long, with 6 inch collar, 5 pockets, deep flaps, back strap and throat tab, with won't-come-off buttons. Can be bought retail in every town and village in Canada for \$7.00.

If you are a dealer in good credit, write to

## H. SHOREY & CO.

For the Wholesale quotation on this line and a sample garment with shades of cloth. If you do you will be likely to have the goods in stock when they are asked for.

Montreal

THE HARVEST PROSPECTS are bright for The Fall.

# CALDECOTT, BURTON & SPENCE

Have made ample preparations for A BIG FALL TRADE, and will show a MOST ATTRACTIVE STOCK in the various departments which they keep -- and draw the attention of the trade to the following LEADERS which are offered to assist their customers in building up a LARGE AND PROFITABLE BUSINESS.



## IN THE HOSIERY, GLOVE AND UNDERWEAR DEPARTMENTS

Ask to see the following lines . . .

**Ribbed Union and Wool Ladies' Underwear**—"Climax," to retail 15c.; "Best Out," 25c.; "Our Own," 50c.; Empress, 50c.; Victoria, 75c.; Duchess, \$1.00.

**Children's Underwear**—All Wool and Union. See the Hygiean and Elysian brands, in all sizes from Nos. 1 to 6.

**Ladies' and Children's Hosiery**—English Cashmere, spliced toes and heels. Canadian Cashmere, plain and ribbed.

**Youths' Spliced Knees**—Full range in Nos. 355, 372, 382, 392.

**Men's Half Hose**—Full range, to sell all prices from 15c. up.

**Men's Heavy Ribbed Shirts and Pants**—No. 1098R, a great line, to retail at 50c.

**Ladies', Children's and Men's Cashmere Gloves** to sell 10c. to 50c.

**Ladies', Children's and Men's Ringwood Gloves**—Choice designs. Splendid range to sell 15c. to 75c.

**KID GLOVES** in noted lines. Trilby, 4-button, to retail 50c. Godiva, 4-dome, to retail 75c. Marguerite, 4-dome, to retail \$1.00. Victoria, 7-hook lacing, to retail \$1.00. Lucille, 7-hook lacing, to retail \$1.25. Josephine, 4-dome, to retail \$1.25, and a choice collection of Kid Glove Novelties. Latest French styles.

**THE DRESS AND SILK DEPARTMENT** will show, on and after 16th August, the Choicest Designs in French, German and British Novelties, together with the famous SHOT SERGE and TWO-TONE EFFECTS, dyed and finished in Toronto, which for brilliant finish and solid value are unequalled in the Canadian Market. We shall also offer a great collection of DRESS TRIMMINGS in the latest French and German Goods, suitable to match the various colors in Dress Fabrics.

We have been at great pains to secure a complete assortment of SMALLWARES, NOTIONS and NOVELTIES, and shall keep the stock full of fancy goods that pay the Retail Merchant to handle.

In TAILOR-MADE SKIRTS, which are our own manufacture, we give a fine range of goods, in all sizes from 20 to 30-inch waists. These goods are in great demand for Bicycle Riders and for Travelling Purposes.

All Orders Receive Prompt Attention.

## CALDECOTT, BURTON & SPENCE

Merchants, Importers  
and Manufacturers

46 and 48 Bay St., TORONTO

I. O. TREMPE, Agent, 71a St. James St., MONTREAL.

P. MICHAUD, Agent, 111 St. Joseph St., St. Roch's, QUEBEC



## The MacLean Publishing Co., Limited

TRADE NEWSPAPER PUBLISHERS,

AND

FINE MAGAZINE PRINTERS.

JOHN B. MACLEAN,  
President.

HUGH C. MACLEAN,  
Sec.-Treas.

TORONTO, . . . . . 26 Front St. West.  
Telephone 2148

MONTREAL, . . . . . Board of Trade Building,  
Telephone 1255

Subscription, \$2.00.

Published the First of each Month.

### THE COTTON DUTIES.

THE latest argument we have heard used regarding the duties on cottons and the duties on shirts, etc., is that the Government will rectify the error at the next session of Parliament. THE REVIEW was informed by one of the numerous persons who profess to know the inner mind of Cabinets, that this will all be smoothed over at the next session. "You see" (remarked our informant in a confidential manner) "the proper course for the Government to pursue was to have restored the duty on shirts and collars to the old figure. Having resolved to keep up the cotton duties, they should also have retained adequate protection for those who use cotton as a raw material. But things will be straightened out next session, and we shall hear no more of it."

We decline altogether to accept this soothing prophecy. The subject is too important to be shelved in such an easy way. As matters stand, the manufacturers of shirts and collars are being mulcted in heavy charges on the material they use, while they are expected to meet increased competition from the outside world under a reduced duty. There is no excuse for such an arrangement. It finds no defenders; even the Finance Minister was apologetic about it. Now, this constitutes a trade grievance, because if business is to be continually disturbed by tariff tinkering we shall never get the commercial interests of Canada on a settled permanent basis. As a business community, we have a right to know on what principle the Government is proceeding in this matter of the tariff. If the shirt men can go to Ottawa next session and pull the Government straight on this subject it re-opens an old and objectionable practice of framing the duties to suit particular industries. What we want is an equitable arrangement satisfactory to the whole country, not to please this industry or that. The dry goods merchants will make a mistake if they let this point go.

In this cotton duty dispute there is, as we said before, a chance for the Government to show their sincerity. Let them enquire, as the

new law empowers them to do, whether there is any combination in cottons whereby prices are kept up above the level of United States quotations. Section 18 of the Tariff Act of 1897 provides:

Whenever the Governor-in-Council has reason to believe that with regard to any article of commerce there exists any trust, combination, association or agreement of any kind among manufacturers of such article or dealers therein to unduly enhance the price of such article, or in any other way to unduly promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor-in-Council may commission or empower any judge of the Supreme Court or Exchequer Court of Canada, or of any superior court in any province of Canada, to enquire in a summary way into and report to the Governor-in-Council whether such trust, combination, association or agreement exists.

The Act goes on to give the judge power to compel the attendance of witnesses, to examine them under oath and to call for the production of books and papers; if such a combination is found to exist and the Customs duty on the article is found to facilitate the combine, the article may be put on the free list or the duty reduced.

This is the law. Does it mean anything, or is it purely a piece of bluff? If the Government do not appoint a judge to enquire into cotton prices, now that they have heard the complaints of the shirt men, the trade will conclude that they are afraid to do so, either because the new anti-combines law is useless, or because the same influence which secured the retention of the duty on manufactured cotton is at work to prevent an enquiry into the prices being charged to consumers.

### HOW TO EXPAND TRADE.

IN the second of Mr. James D. Allan's excellent articles on British trade expansion, published in this issue, there is a capital suggestion which ought to be dealt with now. What is Canada going to do, he asks, now that she has received such prominent notice in Europe as the chief self-governing state of the British Empire? Are we going to be content with chuckling at our own cleverness in framing a tariff that has caused comment to a considerable extent in Europe? No doubt we are a vastly clever people to have thought of it, but how much business is there in simply congratulating ourselves? We should be up and doing, seeing what openings there are for our goods in Europe. A good agent or two are needed, not next year, or the year after, but now. The Government have sent Mr. Anderson to Japan and Mr. Sheppard to Mexico and South America. That is right as far as it goes. But we should send over to Europe and report openings for Canadian goods there. A wide-awake man would fill the bill.

Our manufacturers should brand their goods, and push them abroad. Time was when the average Canadian thought imported cheese better than domestic makes. Is that so now? On the contrary, by good methods of manufacture, by live trading and wide awake enterprise we have pushed even the shrewd Yankee aside. What one line can do, others can do. The whole thing rests with ourselves, and the time for action has arrived.

Of Mr. Allan's ably written papers we need say nothing. They incorporate the personal experiences and knowledge of a practical business man, and they deal with a subject which is peculiarly appropriate in this Diamond Jubilee year: how British trade has spread its wings all over the world and by what means it has been built up. There are lessons for us all in the narrative.



## MERCHANTS AND POLITICS.

SEVERAL of the daily and weekly newspapers have lately criticized the Dominion Government for its large expenditures. Some of the critics are not politically opposed to the present Ministry and cannot easily be accused of political animus in making these attacks. THE REVIEW is not concerned to defend the Government, nor to censure it, in this matter. Our own conviction is that the electors, as a body, get what they vote for, nothing more, nothing less. A merchant who supports the present Government may say, "Why should I vote against my party and put in another set of men just as extravagant and more corrupt, men whom the country has tried and found wanting." We cannot answer this. It sounds very reasonable and may be a correct reply to criticisms of the Laurier Government.

It is not our place, as a business paper, to take sides on this question and to defend the Ministers, though it seems only fair to point out that Canadians, as a rule, are not economically inclined individually, but spend a good deal in personal expenses which could be saved. How, then, can we fairly blame a Government for extravagance when we are often extravagant ourselves? The question is of vital importance to merchants, because a business, where there is no waste and which is not deprived unnecessarily of capital drawn out to pay the living expenses of the owners, is likely to flourish in the hardest times. We have never yet heard from one of our merchants who regretted economical living and saving during a prosperous season.

For this reason a Government should be encouraged in economy, although we are by no means sure that a Ministry which kept expenditures within revenue would always meet with success at the polls. The business men of the country have the first interest in seeing that the national finances are in sound and healthy condition. As long, however, as they remain rabid party men, on either side, they practically reduce their hold on a Government to a minimum. The politicians care very little for the straight party man. They know they have him anyway, and when the election comes round he will be found in the ranks as usual—pliable and obedient. This blind allegiance to party is what entrenches a Ministry in office for long terms. The late Government at Ottawa was in power for 18 years—too long—and some of its members began to think they had a sort of hereditary right to rule. The same thing is liable to occur with any set of men who have their own way for a long period and get to believe that the country owes them a living. They appoint their friends and relatives to office by the score and wonder why the electors grumble. These appointments to office do not fall much to the lot of merchants, yet there are many positions which could better be filled by business men than any other class. The duties in the Customs service, for instance, could be discharged more efficiently by merchants—that is, men who have bought and sold over the counter—than by persons who have had previously no commercial training. Yet, who get the best posts in the public service? Doctors, lawyers, editors, heelers, platform spouters and men who go into politics for what they can get out of it. Merchants as a class are not office-seekers and no one can bring that charge against us. No self-respecting merchant cares to go round wire-pulling and begging for favors, and we are

not urging that offices be passed round to content us as a class. But what we do complain of is that positions requiring business experience are not filled by persons with that qualification. To test the justice of this criticism look round your own county and see who is sheriff? Who is collector of Customs? Who is registrar? Who is inspector of this, that and the other thing? We venture to say that the result will surprise you when you have gone over the list.

If appointments to public office are to be made primarily on the ground of party service, that, of course, alters the case. Then we are no better than the United States were a few years ago when political influence settled the fate of each candidate for public office. But as we, in Canada, are usually bragging of the superiority of our system to that of the United States, is it not time we enquired whether we are really better governed than they are instead of being gulled year after year by hollow professions?

The present is a convenient time for merchants to consider where they stand politically. No election is at hand, and there is ample leisure to weigh the whole subject carefully and impartially. But someone may say: Why do you introduce political ideas into business when there are so many issues of moment which have no relation at all to politics? Well, we have come to the conclusion, that in almost every important, commercial matter: the tariff, insolvency legislation, national finance, the banking system, railway rates, etc., the party system is interfering with the best results, and as the condition of trade and the methods of trading in this country all depend upon the right solution of commercial problems it is time to speak out without fear or favor.

## SMALL PORTS OF ENTRY.

The larger importers have a standing complaint against small ports of entry. In the great cities uniform rates are usually enforced, and as the big importing firms are situated at those points, they have hitherto been the strongest protesters against inequalities which are suspected to exist.

But, as a matter of fact, the wholesaler has no more grievance in this matter than the small retail importer. The latter has rights, too, and they should be given attention. There should, in fact, be one law for all, and the importing retailer is just as likely to be injured by Customs rules, misapplied or misunderstood, as any larger house. Unless goods are similarly classified and the same duties paid at one port as another, there is no guarantee that any merchant is getting identical treatment as his neighbor. Mr. A., a merchant at one place, may be paying 30 per cent. on a line of goods imported, which Mr. B., a merchant in a town twenty miles off, is getting in at 25 per cent. This is not fair.

Fortunately, the Minister of Customs is a thoroughly practical business man, and we have yet to hear of a single case where Mr. Paterson has turned a deaf ear to a genuine cry for reform. The head of the Customs Department is not, thank goodness, a lawyer, a doctor, or a professional politician who sticks a pen behind his ear and looks wise when a deputation of business men appear with a complaint. We have no doubt of his desire to deal justly and fairly with commercial questions, and the necessity of uniform rates of duty, the advisability of the collector at each port being kept well informed, must be very apparent to him.

**MARITIME PROVINCE TRADE.**

**A** MARITIME merchant, who is an old friend of THE REVIEW'S, writes with reference to our remarks on the Provinces in last issue :

Thanks for the friendly tone of your article in THE DRY GOODS REVIEW regarding our people down here. It is not often the western papers write like that. But you omit to give figures of the business done, shipments east and so forth. Can't you show something on this point?

There are no official figures of any account, and private firms are, of course, reticent as to the amount of business they do. The difficulty of getting definite information is great. The shipments of coal from Nova Scotia up the St. Lawrence to Montreal are, we believe, recorded by the Provincial Mines Department and also at Montreal. The purchases of flour by the Eastern Provinces from Ontario are also known more or less correctly, but some of it passes through the United States.

Then there are the freight returns of the Intercolonial Railway. We have hunted up the figures for 1896, the latest obtainable, and they show a very considerable business done both ways. The railway carried 822,097 barrels of flour last year, and 64,051 head of live stock. Over 432,000 tons of coal were carried, most of which is for local consumption, but some goes west, though the great route for the coal is by boats up the river. Refined sugar from Halifax goes west in large quantities; last year the Intercolonial carried about 30,000 tons of it, for sale in the western provinces. Last year also fish, fresh and salt, amounting to about 12,000 tons, was shipped over the line, much of it going west.

Now, for shipments east: besides the flour already mentioned, the Intercolonial returns show that 345,829 tons of manufactured goods and 207,368 tons of other goods were carried by the line. A great deal of this would undoubtedly be shipments east. A gentleman, who was giving evidence at Ottawa in 1883 before a Parliamentary Committee, estimated the value of the purchases by the Maritime Provinces from western Canada at \$22,000,000 per year. In fact, the trade both ways is very valuable, and we like to see the people of one province buying from those of another. It improves good feeling and mutual acquaintance. And we see no reason to alter our opinion that western Canada should cherish a friendly regard for the Atlantic provinces for having helped to make national union possible and for lending so many eminent men to help in governing the whole Dominion.

**DEPARTMENT STORES.**

**I**N another part of this issue appears a letter from a well-known dry goods merchant in Ontario dealing with department stores. He hits on one of the weakest spots in the argument used by a writer in our last issue who defended these stores. This argument is continually, in one form or another, being employed to show that those who, like ourselves, protest against the "methods" of big stores are a set of cranks who oppose large establishments simply because they are large, and therefore draw away custom from smaller local shops. Our correspondent, "Dry Goods," deals so well with the fallacy that department stores are part of the "progress" of the time that we leave our readers to peruse it for themselves.

What "Dry Goods" says is perfectly correct. If big stores are simply enlarged country stores, conducted on the same legiti-

mate lines, only buying more cheaply, being managed more economically, and, therefore, by a large turn-over enabled to undersell others and still get a profit—why, we cannot quarrel with this particularly. In fact, in all these particulars we have advised town and country dealers to imitate their city rivals.

Surely it is unnecessary to go over old grounds again: To point out that it is the selling below cost, the low wages, the deceptive advertisements, etc., etc., which constitute the real danger of department stores and render legislative action perfectly proper. But, as we have said before, how can one be sanguine that any such action will be taken when the party politicians rule the roost and give little or no attention to business questions. They profess the deepest concern, but what are the results? In Ontario, the law regarding inspection of shops, which we outlined in our last issue, may or may not be an answer to the cry for anti-departmental store legislation. It certainly confers the right on provincial inspectors to enforce regulations in all the shops of the province regarding the age of employes, the sanitary conditions, etc. But beyond the fact—and this we consider valuable—that it proves the Legislature can pass Acts of this kind when it wants to, it really does not touch the question at issue. The new law may also provide for the creation of a new office or two—and this is a valuable addition to political patronage at the expense of the whole of us. What more do you want?

Deputations representing certain interests often wait on Governments, and sometimes get what they want, but in this case we are rather inclined to think that local pressure brought to bear locally on the members would prove more efficacious.

**MERCHANTS AND THE RAILWAYS.**

**A** MERCHANT who has a grievance against one of our two big railway corporations often thinks it good policy to keep quiet and say nothing. There may be cases where this pays. There are many where it simply means knuckling down for fear of a hostility that dare not hurt.

The time has gone by in this country when railway corporations could do as they pleased. The merchants need not act as if they owed their existence to the railways. It is the other way about: the railways owe their existence to us, and it is simply cowardice for any business community to stand discrimination in through rates, or high charges of any kind. The merchant, or the town, bearing extortion meekly will ultimately get snuffed out and will deserve such a fate.

It amuses us very much to see the humble attitude assumed by important business interests when they discuss so-called "concessions" in rates. They meet the railway managers with an apologetic smile, as if the railway magnates owned the whole country and graciously gave the rest of us permission to breathe, eat and sleep. If the railways decline to listen to a demand, the merchants subside for a period and, when they have recovered courage, make another attempt.

That is not the way to extract justice from these or other wealthy corporations. A corporation, as has been well said, has no body to be kicked and soul to be damned. The officials who represent a corporation are often arrogant and disobliging. Those who assume airs of this kind should be brought to book on every

occasion. If they are once allowed to perceive that you are afraid of them you are liable to be under their thumb for the rest of your life.

The Toronto Globe argues for a railway commission. By all means let us have one. Not a body that trembles for its life every time a railway manager appears before it, not a sham tribunal to which Governments can relegate awkward questions without settling them, but a real force, a strong commission of able men, who would be as independent as our judges and possessing the power to bring corporations to time. The smallest firm in the country ought to be able to lay its grievances before an independent railway commission, and get justice cheaply, quickly and effectually.

As matters stand, the Railway Committee of the Privy Council is the tribunal for settling railway questions. It is composed of two or three Ministers—fine fellows (when they want our votes), ready to listen (when a general election is coming on), and always—of course—perfectly free of railway influence. This committee was quite sufficient for all purposes as long as people believed that the railways had a special permit from Providence to charge us a scale of rates that the officials were kind enough to draw up. But we are not so green as we were. The average merchant is beginning to realize that, under keen modern competition, he must look out for every leakage. He cannot afford to pay the railways more in freights or passenger rates than the business situation will stand. His profits are cut down by competition; why shouldn't a railway's be?

#### BUSINESS AND DISHONESTY.

**I**" A MAN has acted dishonestly in business transactions he must, in every case, expect to pay the penalty of his conduct. Crooked methods are sure, sooner or later, to bring their punishment with them. If his actions have brought him within reach of the law it is right and fitting that he should be prosecuted.

In no other way can we hope to maintain the integrity of business life than by punishing dishonesty and rewarding honesty. By letting men escape the consequences of evil conduct we give the impression that as long as a merchant is sharp, wide-awake and impudent—keeping just within the line dividing robbery from trickery—he has nothing to fear from justice. We ought to see that he gets justice every time. Otherwise the tone of the commercial community will be lowered, the honest man will be crowded out, and ultimately the business world will be left as a scrambling-pit for rogues and second cousins of rogues. A merchant who is struggling along with severe competition, dull times and slow collections, trying to be honest, desiring to be honest, will say to himself: "There is a man who is notoriously tricky, who has done his creditors several times, and who has always got started in business again by some means or other; how can I hope to compete with him? The best thing for me is to be tricky too." This is a most dangerous temptation, and we ought to see that the way of the transgressor is made hard for him.

There is an idea in England that a good many Canadian traders have treated their creditors badly. You have only to read the English papers to see how strongly this is felt. There is great danger that we shall get a bad name there—if we have not got one already. The English houses want to be treated frankly and fairly; they want twenty shillings in the pound. All the preferential tariffs in

existence will never make Canada and Canadian merchants as popular in Great Britain as honorable dealings and payment in full. For Canada to offer British houses a lower rate of duty on their goods and let some of her merchants do their creditors out of what is rightfully theirs would be the vilest hypocrisy, and would give us a malodorous reputation abroad.

We cannot afford to earn such a reputation. Hard things have been said of the dry goods trade by European firms who believe that they have been unfairly dealt with by customers here. It is not right that for the misdoings of a few we should all rest under evil imputation. We believe the dry goods trade in this country is in the hands of men as honest and well-principled as in any country under the sun. But a few cases will often blacken a whole community unjustly, and when British creditors are interested in an estate and find that most of the assets are bagged in Canada and that there is little or nothing left for creditors, they get first suspicious and then thoroughly disgusted. We cannot turn aside this disgust by a preferential tariff. We must have a law which sets undue preferences aside, and from such a law honest insolvents, who have been unfortunate and no discredit to them, will have nothing to fear.

#### TRADE NOTES.

The Gault Bros. Co., Limited, have a full line of fingering and saxony yarns; "Fireside" saxony a strong specialty.

John Macdonald & Co. have two special numbers in loom damask. Special drives are noted in towelings.

The Gault Bros. Co., Limited, have received two special lines in fast black percaline dress linings—just the thing for best trade.

S. F. McKinnon & Co. claim that their colored silk velvets are unsurpassed by the trade, having a brilliancy of finish which few velvets possess.

James Johnston & Co. have received a new line of ladies' leather belts in black, assorted colors and tans. These are in active demand for present trade.

If you were disappointed by Brophy, Cains & Co., through not having your May and June orders for low-priced handkerchiefs filled, they will make amends now. All numbers are in stock, including white, mourning, turkey reds and navys.

With Wyld, Grasett & Darling there has been an active trade in all lines of cotton stuff. Flannelettes, too, have been moving lively. There is now a fair demand for flannels and blankets for the early fall trade. Owing to the scarcity of linings that has prevailed in the market, those that have lately come forward are being actively seized upon. They report a bright outlook.

The trade in men's wool sox is one that has to be carefully looked after to hold it. W. R. Brock & Co.'s "Watnow," "Beatsall" and "Blizzard" heavy wool sox hold their connection wherever they get a footing, while "Acme" and "No. 74" retain their reputation of good value in the cashmere makes. Large ranges are also to be seen in Brock's men's furnishings, kept in plain and ribbed goods of every kind and description, their principal recommendation being "value."

Revival in trade is strongly in evidence in the dress goods department, say Caldecott, Burton & Spence. In their sales room you see the rich broche effects of Germany, the choice designs of France, the substantial and wearable fabrics of Scotland and England, united with a great make of shot effects, two-tone effects, serges, henriettas and similar goods, dyed and finished in Toronto, and going into the entry-room you find cases labeled for every part of the Dominion of Canada, from Halifax in the east to Victoria, that rides so pleasantly upon the mild blue waters of the far-off Pacific.

## PROFITS AND "GOOD TIMES"

GO HAND IN HAND.

The good times are here. It is easy to make the profits by selling

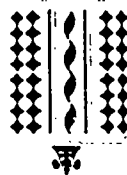
THE

# Lip and Tube Bias Dress Bindings

They are the bindings your customers want, because they outwear the skirt, and give a tailor-made finish to the dress, and they pay you handsome profits.

ALL THE LEADING WHOLESALE HOUSES HAVE THEM FOR SALE.

## E. & S. Currie



TORONTO

NOTHING BUT . . .

# Neckties

## PROFITABLE...

*The laws of nature have no mercy on theory.  
Neither have the laws of commerce on favoritism.*

Quality alone (prices being equal) should be the rudder of judgment. And judgment so guided will always select . . .

# VICTORIA CROCHET THREAD

In it are all the elements of perfection—every weak feature having been eliminated. It is as much SUPERIOR to other threads as the Cable car is superior to the Horse car. Do not be induced to buy other brands because they are cheaper. Insist on having the "VICTORIA." It is made in several numbers; the leading ones are Nos. 40 and 20, and in forty (40) different shades. If your Jobber does not keep the "VICTORIA CROCHET," drop us a card and we will tell you who does.

### ASK FOR

VICTORIA CROCHET THREAD  
MORSE & KALEY EMBROIDERY COTTON  
MORSE & KALEY KNITTING COTTON  
MORSE & KALEY LENNOX CROCHET CORD

### TAYLOR'S

TAYLOR'S EMBROIDERY RINGS  
TAYLOR'S "O.K." HOSE SUPPORTERS  
TAYLOR'S "WORTH" SKIRT EXTENDERS  
TAYLOR DRESS STAYS

## ROBERT HENDERSON & CO.

Sole Agents for Canada.

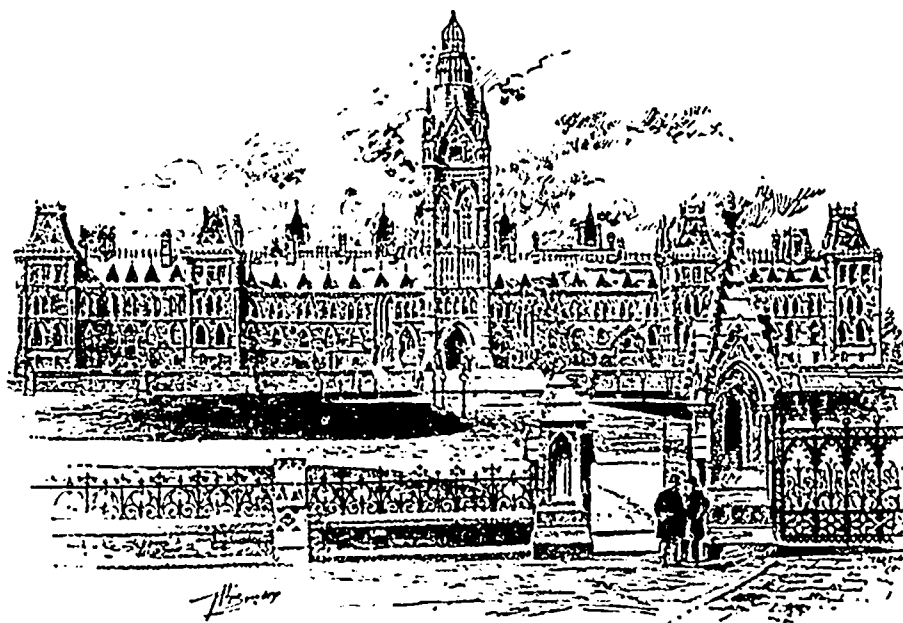
323 St. James St., MONTREAL

# The Dingley and Wilson Tariffs.

## Comparative Rates in the Two Bills.



Articles.	Old Rate of Duty.	New Rate of Duty.	Articles.	Old Rate of Duty.	New Rate of Duty.
Boric acid	3c per lb	5c per lb	Potatoes	15c per bushel	25c per bushel
Salicylic acid	Free of duty	10c per lb	Mackerel, pickled or salted	4c per lb	1c per lb
Alcoholic perfumery, including toilet waters	\$2 gal and 50 p c	60c lb and 45 p c	Oranges and lemons	8c per cubic ft	1c per lb
Akalies and alkaloids, and their combinations	25 per cent	25 per cent	Pineapples, in barrels and other packages	20 per cent	7c per cubic ft
Argols or crude tartar	Free of duty	1-5 cent per lb	Beef	20 per cent	2c per lb
Bleaching powder	Free of duty	30 per cent	Salt in bulk	8c per 100 lbs	5c per 100 lbs
Coal tar colors or dyes	25 per cent	\$1 per lb	Champagne, in quarts	\$3 per dozen	\$8 per dozen, but no separate duty shall be levied on the bottles
Opium, crude or unmanufactured	Free of duty	25c per lb	Still wines, in quarts	\$1 60 per dozen	\$1 60 per dozen
Chlorate of potash	Free of duty	25c lb, but not less than 25 per cent	Malt liquors, in bottles or jugs	30c per gallon	40c per gallon
Medicinal preparations containing alcohol	50c per lb	55 per cent	Mineral waters, natural, in quarts	Free of duty	30c per doz bottles
Medicinal preparations without alcohol	25 per cent	5c per lb	Cotton yarn, up to and including No 15, valued at not exceeding 25c per lb	3c per lb	3c per lb
Soda ash	4c per lb	4c per lb	Cotton thread, on spools	5-7c per dozen	6c per dozen
Roman, Portland, and other hydraulic cements	8c per 100 lbs	8c per 100 lbs	Cotton cloth, not exceeding 50 threads to the square inch, not bleached nor dyed	1c per square yd	1c per square yd
China clay or kaolin	\$2 per ton	\$2.50 per ton	(Nearly all the duties on cotton cloth except the finest grades, are the same under both Acts.)		
Plain white earthen and crockery ware	30 per cent	55 per cent	Corsets, not elsewhere specified	40 per cent	50 per cent
China, porcelain and other ware, decorated	35 per cent	60 per cent	Ready-made clothing of cotton	40 per cent	50 per cent
Glass, cut, engraved or painted	35 per cent	60 per cent	Cotton hosiery, valued at not more than \$1 per dozen pairs	50 per cent	50c doz and 15 p c
Common window glass, not exceeding 10 by 15 inches square	1c per lb	1-5c per lb	Shirts and drawers, valued at not more than \$1 50 per dozen	50 per cent	60c doz and 15 p c
Cast polished plate glass, silvered, not exceeding 16 by 24 inches	6c per square foot	11c p. square foot	Hemp and tow of hemp	Free of duty	\$20 per ton
Marble, in block	50c per cubic foot	65c per cubic foot	Floor matting, including Chinese and Japanese, valued at not more than 10c per yard	Free of duty	3c per square yard
Iron, in pigs	\$4 per ton	\$4 per ton	Collars and cuffs of linen	30c doz and 30 p c	40c doz and 20 p c
Bar iron, not less than one inch wide nor less than three-eighths of an inch thick	6-10 cent per lb	6-10 cent per lb	Linen laces, embroideries, etc	50 per cent	60 per cent
Ties for baling cotton	Free of duty	5-10 cent per lb	Manufactures of flax, containing more than 180 threads to the square inch	35 per cent	9c per square yard and 30 per cent
Tin plate, lighter than 63 lbs per 100 sq ft	1-15c per lb	1-5c per lb	Wool of class 1	Free of duty	11c per lb
Penknives or pocket knives, valued at not more than 50c per dozen	25 per cent (up to 30c value) and 12c per dozen and 25 per cent	40 per cent (up to 40c in value) and 12c per doz. and 40 per cent	Wool of class 2	Free of duty	12c per lb
Copper plates, bars, ingots or pigs	Free of duty	Free of duty	Wool of class 3, valued at not more than 12c	Free of duty	4c per lb
Lead contained in silver ore	4c per lb	1-5c per lb	Wool of class 3, valued at more than 12c	Free of duty	7c per lb
Machinery	35 per cent	45 per cent	Woolen dress goods, valued at not more than 70c per lb	40 p c or 50 p c	11c and 50 p c
Boards of hemlock, white pine, etc	Free of duty	\$2 per 1,000 feet	Aubusson and moquette carpets	40 per cent	60c sq yd & 40 p c
Toothpicks	35 per cent	2c 1,000 and 15 p c	Silk velvets and chenilles	\$1 50 per lb	\$1 50 lb and 15 p c
Furniture, cabinet or house	25 per cent	35 per cent	Silk laces	50 per cent	60 per cent
Sugar, not above No 15 Dutch standard	40 per cent	95-100c lb at 75 deg and 35-100c for each additional deg	Wood pulp, mechanically ground	10 per cent	1-12 of a cent per lb
Tobacco suitable for cigar wrappers	\$1 50 per lb	\$1 85 per lb	Printing paper, valued above 5c per lb	15 per cent	15 per cent
Tobacco for filling cigars	35c per lb	35c per lb	Agate buttons	25 per cent	1-12 of a cent per line per gross and 15 p c
Cigars and cheroots	\$4 lb and 25 p c	\$4 50 lb and 25 p c	Coal, bituminous	40c per ton	67c per ton
Hogs	20 per cent	\$1 50 per head	Hides of cattle	Free of duty	15 per cent
Horses, valued at \$150 or less	20 per cent	\$30 per head	Pencils of wood and lead	50 per cent	45c gross & 25 p c
Rice, cleaned	1-5c per lb	2c per lb	Colic	Free of duty	Free of duty
Wheat	20 per cent	25c per bushel	Tea	Free of duty	Free of duty
Wheat flour	20 per cent	25 per cent	Paintings and statuary	Free of duty	20 per cent
Butter	4c per lb	6c per lb			
Milk, fresh	Free of duty	2c per gallon			
Eggs	8c per dozen	5c per dozen			
Hay	\$2 per ton	\$4 per ton			



# Canadian Customs Tariff

Alphabetically arranged and revised and corrected from the official copy as assented to by the Governor General, June 29, 1897. A copy of the old Tariff is also given by way of comparison.

The Dingley and Wilson Tariffs---Comparative Rates.

PRINTED AND PUBLISHED BY  
**THE MacLEAN PUBLISHING CO. Limited**  
Trade Newspaper Publishers  
TORONTO - and - MONTREAL

Copies of this Tariff in pamphlet form, with cover, may be had by applying and enclosing 25 cents to The MacLean Publishing Co., Limited, Toronto and Montreal.

	Old.	New.		Old.	New.
Abolithe .....	\$2.25 per imp. gal.		Articles for the use of Governor-General ..	Free	Same
Acetate of lime .....	20 p c	\$2.40 Im. gal.	Articles imported by and for the use of the Dominion Government or any of the Departments thereof, or by or for the Senate or House of Commons .....	Free	Same
Acetate and nitrate of lead, not ground .....	Free	Same	Articles for personal use or Consuls-General, who are natives or citizens of the country they represent, and who are not engaged in any other business or profession .....	Free	Same
Acid, acetic and pyroligneous, n.e.s., and vinegar, of any strength, not exceeding a strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of .....	2c and 15c. per gal.	Same	Articles ex-warehoused for ship's stores .....	Free	Same
Acid, acetic and pyroligneous of any strength, when imported by dyers, calico printers or manufacturers of acetates or colors, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colors, in their own factories .....	25 p c	Same	Asbestos in any form other than crude, and all manufactures thereof .....	25 p c	Same
Acid, muriatic and nitric, and all mixed acids	20 p c	Same	Ashes, pot and pearl, in packages of not less than 25 lbs. weight .....	Free	Same
Acid, oxalic and boric .....	Free	Same	Asparagus .....	25 p c	Same
Acid, phosphate .....	2c. per lb.	25 p c	Asphalt or asphaltum, and bone pitch, crude only .....	Free	Same
Acid, sulphuric .....	4-10c. per lb.	25 p c	Awnings and tents .....	25 p c	Same
Acids used for medical, chemical or manufacturing purposes, not specially provided for in this Act .....	Free	Same	Axle grease .....	25 p c	Same
Aconite root .....	Free	Same	Babbit metal .....	10 p c	Same
Acorns as nuts .....	2c. per lb.	Same	Bacon and hams, shoulders and sides .....	2c. per lb.	Same
Advertising bills, stickers and folders .....	15c. lb. & 25 p c	15c. per lb.	Bagatelle tables or boards, with cues and balls	35 p c	Same
Advertising pamphlets, pictures and pictorial show cards, illus. advertising periodicals, illus. price lists, advertising calendars, advertising almanacs, tailors' and mantle-makers' fashion plates .....	6c. per lb. and 20 p c	15c. per lb.	Baggage, travelers' .....	Free	Same
Agaric .....	Free	Same	Bags, cotton, seamless .....	20 p c	Same
Alabaster, spar, terra cotta or composition ornaments .....	35 p c	Same	Do, made up by the use of the needle	32½ p c	25 p c
Ale, beer and porter, in bottles (6 q. or 12p. to Imp. gal.) .....	24c. Imp. gal.	Same	Bags, carpet bags .....	30 p c	Same
Ale, beer and porter in casks, or otherwise than bottles .....	16c. Imp. gal.	Same	Bags, paper seed bags, illustrated .....	6c. lb. & 20 p c	25 p c
Alluminized and other papers chemically prepared for photographers use .....	30 p c	Same	Bags, paper .....	25 p c	Same
Album, insides of paper .....	Free	Same	Bags, jute or hemp .....	20 p c	Same
Albums or books of views, without reading matter .....	6c. per lb. and 20 p c	35 p c	Baking powders .....	6c. per lb.	Same
Ale, ginger .....	20 p c	Same	Bamboos, manufactured .....	Free	Same
Alkanet root, crude, crushed or ground .....	Free	Same	Bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or sticks for umbrellas, parasols or sunshades .....	Free	Same
Almonds, shelled .....	5c. per lb.	Same	Barilla .....	Free	Same
Do not shelled .....	3c. per lb.	Same	Bark, oak and tanners' .....	Free	Same
Almond paste as confectionery .....	35 p c	½ c lb & 35 p c	Barley .....	30 p c	Same
Aloes, unground .....	Free	Same	Barometers .....	25 p c	Same
Alum, in bulk only, ground or unground .....	Free	Same	Barrels, Can. manuf., exp. filled and ret'd empty under such reg'ns as the Min. of Cus. shall direct .....	Free	Same
Alum, burned or calcined .....	20 p c	Same	Barrels cont. petroleum or its products, or any mixt. of which petroleum is a part, when such contents are chargeable with a specific duty .....	20c. each	Same
Aluminum, or aluminum and alumina and chloride of aluminum or chloralum, sulphate of alumina and alum cake .....	Free	Same	Beads and bead ornaments .....	35 p c	Same
Chloralum .....	Free	Same	Beans .....	15c. per bush	Same
Ambergris .....	Free	Same	Bean, tonquin, vanilla and nux vomica, crude only .....	Free	Same
Ammonia, sulphate of .....	Free	Same	Bed comforters, or quilts of cotton, white ..	25 p c	35 p c
Anatomical preparations and skeletons or parts thereof .....	Free	Same	Do, colored .....	30 p c	35 p c
Anchors .....	Free	Same	Beef, salted in barrels, the barrel containing the same to be free of duty .....	2c. per lb.	Same
Animals, living, n.e.s. .....	20 p c	Same	Bees .....	Free	Same
Animals, for improvement of stock .....	Free	Same	Belladonna leaves .....	Free	Same
Animals live hogs .....	1½c. per lb	Same	Bells, when imported by and for the use of churches .....	Free	Same
Animals, brought into Canada temporarily and for a period not exceeding 3 months, for the purpose of exhibition .....	Free	Same	Belts, leather .....	30 p c	35 p c
Aniline dyes and coal tar dyes, in bulk or packages of not less than one pound weight, including alizarine and artificial alizarine ..	Free	Same	Belts, silk .....	30 p c	35 p c
Aniline oil, crude .....	Free	Same	Belts, cotton .....	30 p c	35 p c
Aniline salts, and arseniate of .....	Free	Same	Beltng of leather or other material, n.e.s. ....	20 p c	Same
Annato, liquid or solid, and seeds .....	Free	Same	Benzole, n.e.s. ....	6c. Imp. gal	5c. Im. gal.
Antimony, not ground, pulverized or otherwise manufactured .....	Free	Same	Berries for dyeing, or used for composing dyes	Free	Same
Antiquities, collections of .....	Free	Same	Bicycles, trieycles or velocipedes .....	30 p c	Same
Anvils .....	27½ p c	30 p c	Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls and cue racks .....	35 p c	Same
Apricots, green .....	20 p c	Same	Billiard balls, papier mache, when imported separately .....	35 p c	Same
Apparatus and philosophical instruments, imported by and for use of colleges, schools, scientific and literary societies, such as are not manufactured in Canada .....	Free	Same	Billiard balls, bone or ivory, when imported separately .....	35 p c	Same
Apparatus for colleges and schools, which are manufactured in Canada to be rated according to material .....	Free	Same	Billiard balls, celluloid, when imported separately .....	35 p c	Same
Apparel wearing and other personal and household effects (not merchandise) of British subjects living abroad, but domiciled in Canada .....	Free	Same	Birds, skins for taxidermic purposes .....	Free	Same
Apples, including the barrel .....	40c. per bbl.	Same	Bird cages .....	35 p c	Same
Apples, dried .....	25 p c	Same	Biscuits, of all kinds, not sweetened .....	25 p c	Same
Apple trees of all kinds .....	3c. each	Same	Biscuits, sweetened .....	27½ p c	Same
Argols, not refined .....	Free	Same	Bismuth, metallic, in its natural state .....	Free	Same
Artist color boxes japanned .....	25 p c	Same	Bitters (n.e.s.) .....	\$2.25 Im. gal.	\$2.40 Im. gal.
Arms including muskets rifles and other fire arms n.e.s. ....	20 p c	30 p c	Blacking, shoe and shoemakers' ink, shoe, harness and leather dressing, and harness-soap .....	25 p c	Same
Army and navy and Canadian military arms, clothing, musical instruments for bands, military stores and munition of war .....	Free	Same	Black lead, plumbago manufacture .....	25 p c	Same
Arrowroot .....	20 p c	Same	Black book muslin .....	30 p c	35 p c
Artificial flowers .....	25 p c	Same	Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s. the weight of the package to be included in the weight for duty .....	2c. per lb.	Same
Arsenic .....	Free	Same	Bladders .....	20 p c	Same
Arsenate of aniline .....	Free	Same	Blanketing and lapping, and discs or mills for engraving copper rollers imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only .....	Free	Same
			Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar .....	Free	Same
			Blueing, laundry, of all kinds .....	25 p c	Same
			Blue vitriol .....	Free	Same

	Old.	New.		Old.	New.
Rolling cloth, not made up	Free	Same	Brick, fire brick, not to include stove linings	Free	Same
Bone dust and ash for manufacture of phosphate and fertilizers	Free	Same	Brimstone, crude or in roll or flour	Free	Same
Bone dust, unmanufactured	Free	Same	Brim moulds, for gold beaters	Free	Same
Bone black	Free	Same	British gum, dextrine, sizing, cream and enamelled sizing	10 p c	Same
Bones, crude, not manufactured, burnt, calcined, ground or steamed	Free	Same	Brushes	Free	Same
Bones, burnt, calcined	20 p c	free	Britannia metal in pigs and bars	Free	Same
Bone, manufactures of, fancy	35 p c	Same	manufactures of, if not plated	25 p c	Same
Bone, manufactures of, n.e.s.	20 p c	Same	manufactures of, if plated	30 p c	Same
Bone pitch, crude only	20 p c	Same	Bromine	Free	Same
Bone, cuttlefish	Free	Same	Brooms	20 p c	Same
Bonnets, n.e.s.	30 p c	10 p c	Brushes	25 p c	Same
Booklets, printed on paper, etc.	6c. per lb.	15c. a lb.	Broom corn	Free	Same
Book covers, illustrated paper	6c. lb. & 20 p c		Bronze or Dutch metal	30 p c	Same
Books, n.e.s., printed in two languages, one of which is English or French	6c. per lb.	20 p c	Buckskins, tanned or dressed (glove leather)	10 p c	Same
Books, printed in any of the languages or dialects of any of the Indian tribes of the Dominion	Free	Same	Bronze statuettes	35 p c	Same
Books, printed periodicals and pamphlets, n.e.s., not being foreign reprints of British copyright works, nor blank account books, nor books to be written or drawn upon, nor Bibles, prayer books, psalm and hymn books	6c. per lb.	20 p c	Buckwheat	10c. per bushel	Same
Books, Bibles, prayer books, psalm books and hymn books	Free	Same	meal or flour	1/2c. per lb.	Same
Books, imported for the use of schools for the deaf and dumb, and blind, and embossed for the blind	Free	Same	Buchu leaves	Free	Same
Books, not being printed or reprinted in Canada, which are included and used as text books in the curriculum of any university or incorporated college in Canada for the use of students thereof	Free	Same	Buckles, tin, for suspenders	35 p c	Same
Books, British copyright works, reprint of	6c lb. & 12 1/2 p c	10 or 20 p c	Buckram, for the manufacture of hat and bonnet shapes	Free	Same
Books, printed by any Government or by any scientific association and supplied gratuitously, not for trade	Free	Same	Builders' hardware	32 1/2 p c	30 p c
Books, specially imported for use of public free libraries, not more than two copies of one book; and books which shall have been manufactured more than twelve years, bound or unbound	Free	Same	Bulbs, flower	Free	Same
Books, blank books, account books, copy books, or books to be drawn or written upon	35 p c	Same	Bullion, gold and silver, in bars, blocks or ingots and bullion fringe	Free	Same
Bookbinders' cloth	Free	Same	Burr stones, in blocks, rough unmanufactured, not bound up or prepared for binding into mill stones	Free	Same
Bookbinders' tools and implements, including ruling machines	10 p c	Same	Burgundy pitch	Free	Same
Boots and shoes, leather or rubber	25 p c	Same	Butchers' steels	35 p c	30 p c
Boots and shoes, rubber, with tops or uppers of cloth, etc.	30 p c	25 p c	Butter	4c. per pound	Same
Boot and shoe counters, made from leather board	20 p c	25 p c	Butter triers	35 p c	30 p c
Boot and shoe dressing	25 p c	Same	Butterine, or other substitute for butter, importation prohibited	Free	Same
Boot, shoe and stay laces, of any material	30 p c	Same	Buttons of vegetable ivory, pearl or horn	8c. per gross, and 20 p c	25 or 35 p c
Botanical specimens	Free	Same	Buttons of hoof, rubber, vulcanite or composition	4c. per gross and 20 p c	25 or 35 p c
Borax, ground or unground, in bulk of not less than twenty-five lbs. only	Free	Same	Buttons, pantaloons, and all other, n.e.s.	20 p c	25 p c
Boxwood rules	25 p c	Same	Buttons, shoe, papier mache	Free	Same
Boxes, paper boxes labelled, empty	15c lb. & 25 p c	35 p c	<b>Cabinet of Coins, collection of medals and other antiquities, including collection of postage stamps</b>	Free	Same
Boxes, paper boxes, empty, plain	35 p c	Same	Cabinet ware or furniture (wood or iron)	30 p c	Same
Boxes, cash	25 p c	Same	Calcareous tufa	Free	Same
Boxes and writing desks, fancy and ornamental	35 p c	Same	Calumba root	Free	Same
Braces or suspenders, and parts thereof	35 p c	Same	Camwood and Sumac, and extract of, for dyeing or tanning	Free	Same
Braids of all kinds	30 p c	35 p c	Candied peel, lemon, orange and citron	1/2c lb. and 35	Same
Bran, mill feed	20 p c	Same	Candles, tallow	25 p c	Same
Brass, drawn, plain and fancy tubing not bent or otherwise manufactured in lengths not less than six feet	Free	Same	Candles, paraffine wax	4c. per lb.	30 p c
Brass, old, scrap, and in sheets or plates	Free	Same	Candles and tapers, oil others, including sperm	25 p c	Same
Brass bars and bolts, drawn, plain and fancy tubing	Free	Same	Candle wick and lamp wicks	25 p c	Same
Brass cups, being rough blanks, for the manufacture of brass and paper shells and cartridges for use in their own factories	Free	Same	Cane or rattan, split or otherwise manufactured	17 1/2	15 p c
Brass wire	10 p c	10 p c	Canton flannel, white	25 p c	Same
Brass, ribs of iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrellas, etc., imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, etc., only	Free	Same	Canton flannel, printed or dyed	30 p c	35 p c
Brass pumps	30 p c	Same	Canvas for manuf. of floor oil cloth, not less than 45 in. wide, and not pressed nor calendered	Free	Same
Brass, twisted brass and copper wire, when imported by manufacturers of boots and shoes for use in their factories	Free	Same	Canvas, "jute," when imported by manufacturers of floor oil cloth, for use in their factories	Free	Same
Brass, in strips, for printers' rules, not finished	Free	Same	Canvas of flax or hemp and sail twine, to be used for boat and ship sails	5 p c	Same
Brass and copper nails, rivets and burrs	30 p c	Same	Caoutchouc, unmanufactured	Free	Same
Brass tubing, cased	30 p c	Same	Caplins, unfinished leghorn hats	Free	Same
Brass, manufactures of, n.e.s.	30 p c	Same	Caps, hats and bonnets, n.e.s.	30 p c	Same
Breadstuffs, grain and flour, and meal of all kinds, when damaged by water in transit, upon the appraised value	20 p c	Same	Caps, percussion, for guns, rifles and pistols	30 p c	Same
Brick, hollow and porous	20 p c	Same	Caps, percussion copper for blasting	3 p c	Same
Brick, building	20 p c	Same	Capsules for bottles, to be rated according to material		
Brick, bath brick	20 p c	Same	Carbons		
			Cardboard	\$2.50 per 1,000	35 p c
			Cards, show cards	35 p c	Same
			Cards, for playing	6c. lb. and 20	15c. per lb.
			Carpet bags, trunks, and valises	30 p c	Same
			Carpet, treble ingrain, three-ply and two-ply carpets, composed wholly of wool	5c. per square yd and 25 p c	35 p c
			Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca goat, or other like animal	3c. per square yd and 25 p c	35 p c
			Carpets, Brussels, tapestry, Dutch, venetian and damask; carpet mats and rugs of all kinds, n.e.s.; and printed felts and druggets and other carpets and squares, n.e.p.	30 p c	25 p c
			Carpets, Smyrna mats and rugs	30 p c	35 p c
			Carpeting, matting and mats of hemp, cocoa, jute and stair pads	25 p c	Same
			Cartridges, for guns, rifles and pistols, and cartridge cases	30 p c	Same
			Carnages, buggies and pleasure carts, and similar vehicles, n.e.s., costing not more than \$50	\$5 ea. & 25 p c	35 p c
			Costing more than \$50	35 p c	Same



	Old.	New.		Old.	New.
Farm and freight wagons, carts, drays and similar vehicles.....	25 p c	Same	Cobalt, ore of.....	Free	Same
Carriages, children's carriages of all kinds...	35 p c	Same	Cochineal .....	Free	Same
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.			Cocoa mats and matting.....	25 p c	Same
Carriage hardware.....	32½ p c	30 p c	Cocoanuts, imported from place of growth by vessel direct to a Canadian port.....	50c. per 100	Same
Carriages of travellers, and carriages laden with merchandise, and not to include circus troupes or hawkers.....	Free	Same	Cocoanuts, not imported direct.....	\$1 per 100	Same
Cart or wagon skeins or boxes .....	Free	30 p c	Cocoa paste and chocolate paste, cocoas and cocoa butter.....	4c. per lb.	Same
Cash boxes.....	25 p c	30 p c	Cocoa shells and nibs, chocolate and other preparations of cocoa.....	20 p c	Same
Casts, as models for the use of schools of design .....	Free	Same	Cocanut, desiccated, sweetened or not.....	5c. per lb.	Same
Caigut strings, or gut cord for musical instruments.....	Free	Same	Cocoa beans, not roasted, crushed or ground	Free	Same
Caigut or whippgut, unmanufactured.....	Free	Same	Coffee, green, n.e.s.....	10 p c	Same
Caustic soda.....	Free	Same	Coffee, green, imported direct from the country of growth and production, or purchased in bond in any country where coffee is subject to Customs duty.....	Free	Same
Cases, for jewels, watches, silver and plated ware, cutlery, and other like articles of any material.....	5 cents each and 30 p c	35 p c	Coffee, roasted or ground, when not imported direct from the country of growth and production .....	2c. per lb. and 10 p c	Same
Celluloid, xylonite, or xyllite, in sheets, lumps, balls, or blocks, in rough .....	Free	Same	Coffee, roasted or ground, and all imitations of and substitutes for, n.e.s.....	2c. per lb.	Same
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manf.....	10 p c	Same	Coffee, extract of, or substitutes for, of all kinds .....	3c. per lb.	Same
Celluloid balls and cylinders, coated with tin-foil, or not, but not finished or further manufactured .....	10 p c	Same	Coffee and milk.....	30 p c	Same
Celluloid collars.....	24c doz. & 25 pc	35 p c	Coffee mills or roasters.....	27½ p c	25 p c
Do. cuffs.....	4c pair & 25 pc	35 p c	Coffins and caskets, of any materials.....	25 p c	Same
Cement, hydraulic or water lime, ground, Portland or Roman, including barrels.....	40c. per barrel	12½c. 100 lbs.	Coins, silver coins from the U.S.....	25 p c	Same
Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground.....	Free	Same	Coins, gold and silver, except U. S. silver coins	Free	Same
Chalk, manufactured.....	20 p c	.....	Coir and coir yarn.....	Free	Same
Chamomile flowers.....	Free	Same	Collars of linen, cotton, celluloid, xylonite, or xyllite .....	25c. per doz. and 25 p c	35 p c
Chamomile flowers, powdered.....	20 p c	Same	Collars, lace collars .....	30 p c	35 p c
Chamois skins .....	17½ p c	Same	Collodion .....	20c. per 1m. gal. and 20 p c	.....
Charts, admiralty .....	Free	Same	Cologne water, alcoholic perfumes, and perfumed spirits, bay rum, and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each.....	50 p c	Same
Do. other.....	20 p c	Same	When in bottles, flasks, or other packages weighing more than 4 oz. each....	\$2.25 per gal. and 40 p c	\$2.40 per gal. and 40 p c
Charcoal .....	20 p c	Same	Combs, dress and toilet, all kinds.....	35 p c	Same
Cherise .....	5c. per lb.	Same	Combs, curry combs, as saddlers' hardware.....	32½ p c	30 p c
Cheese clths, white .....	25 p c	Same	Commercial blank forms.....	35 p c	Same
Do. colored .....	30 p c	35 p c	Communion plate imported by and for use in churches.....	Free	Same
Cheques, pro. notes and drafts, printed .....	35 p c	Same	Composition metal for the manufacture of filled gold watch-cases.....	10 p c	Same
Cherry trees .....	3c. each	Same	Compasses for ships.....	Free	Same
Chewing gum, if sweetened.....	½c lb. & 35 p c	Same	Composition nails, spikes and sheathing nails	15 p c	Same
Do. not sweetened.....	20 p c	Same	Composition fuel, in blocks.....	20 p c	Same
Chicory, raw or green .....	3c. per lb.	Same	Concentrated lye.....	20 p c	Same
Do. dried, roasted or ground.....	4c. per lb.	Same	Condensed coffee.....	30 p c	Same
China clay, natural or ground.....	Free	Same	Condensed milk.....	3¼c. per lb.	Same
Chloralum or chloride of alum.....	Free	Same	Confectionery and sugar candy.....	½c lb. & 35 p c	Same
China and porcelain ware .....	30 p c	Same	Copper, old and scrap in pigs, bars, rods, bolts, over six feet in length, ingots and sheathing not planished or coated, and copper seamless drawn tubing.....	Free	Same
Chloride of barium.....	20 p c	Same	Copper wire .....	15 p c	Same
Chloride of lime.....	Free	Same	Do. twisted, for manufacture of boots and shoes.....	Free	Same
Chronometer clocks, as clocks .....	25 p c	Same	Copper rollers, for use in calico printing, when imported by calico printers for use in their factory in the printing of calico and for no other purpose, such rollers not being manufactured in Canada.....	Free	Same
Do. watches.....	25 p c	Same	Copper, in sheets .....	Free	Same
Chronometers and compasses for ships.....	Free	Same	Do. bath, finished.....	30 p c	Same
Chronos, chromatypes, oleographs and other cards, pictures or artistic works of similar kinds, produced by any process other than hand painting or drawing whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other materials, n.e.s.....	6c. per lb. and 20 p c	20 p c	Do. all manufactures of, n.e.s.....	30 p c	Same
Church vestments.....	20 p c	Same	Do. precipitate of, crude.....	Free	Same
Churns, brooms, pails, tubs, pounders and rolling pins .....	20 p c	Same	Copperas, sulphate of iron.....	Free	Same
Cider, not clarified or refined.....	5c. 1m. gal.	Same	Copy books.....	35 p c	.....
Do. clarified or refined .....	10c. 1m. gal.	Same	Copying presses.....	30 p c	.....
Cigars and cigarettes .....	22 lb. & 25 p c	\$3 lb. and 25 p c	Cords and tassels of silk or any other material	30 p c	.....
Cinchona bark .....	Free	Same	Cordage, cotton, of all kinds.....	25 p c	.....
Do. powdered.....	20 p c	Same	Corduroy, white, 25 per cent. colored.....	30 p c	35 p c
Cinnabar .....	Free	Same	Corn, Indian.....	7¼c. per bush.	Free
Citrons, rinds of, in brine .....	Free	Same	Do. when for feed.....	7½c. per bush.	Free
Clitic acid.....	Free	Same	Cornmeal .....	40c. per bbl.	25c. per bbl.
Clays .....	Free	Same	Corks and manufactures of cork-wood or cork-bark .....	20 p c	Same
Cliff stone, unmanufactured .....	Free	Same	Cork-wood or bark, unmanufactured.....	Free	Same
Do. manufactured .....	30 p c	Same	Corkscrews and cork drawers.....	27½ p c	30 p c
Clocks and clock cases of all kinds .....	25 p c	Same	Cornice poles.....	30 p c	Same
Clock springs and clock movements other than for tower clocks, complete or in parts.....	25 p c	Same	Corsets.....	32½ p c	35 p c
Clothes wringers .....	20 p c	35 p c	Do. clasps, spoon clasps or busks, blanks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back, bone or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils.....	5c. lb. & 20 p c	35 p c
Clothing, cotton, silk and linen.....	32½ p c	35 p c	Cottolene, sub. for lard.....	2c. per lb.	Same
Do. ready-made, and wearing apparel of every description, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.o.p.....	5c. per lb. and 30 p c	35 p c	Cotton, raw.....	Free	Same
Clothing, donations of for charitable purposes	Free	Same	Do. covered wire.....	30 p c	25 p c
Clothing, imported by and for use of army and navy, or for Canadian militia. Dutiable according to material. Duty refunded upon reference to Department.	Free	Same	Do. seed in bulk.....	10 p c	Same
Coal, and coal dust, anthracite .....	Free	Same	Do. bed quilts, white.....	25 p c	35 p c
Coal, bituminous, per ton of 2,000 lbs.....	60c per ton	33c. per ton	Do. quilts with woven colored border....	30 p c	35 p c
Coal dust and slack, bituminous .....	20 p c	Same			
Coal tar.....	Free	Same			
Coal tar and coal pitch.....	Free	Same			

	Old.	New.		Old.	New.
Cotton belting.....	30 p c	Same	Dried roots, n.e.s.....	Free	Same
Do. and jute tapestry.....	30 p c	25 p c	Dried vegetables.....	25 p c	Same
Do. and linen damasks.....	25 p c	30 p c	Druggets, dyed cotton.....	30 p c	35 p c
Do. grey or unbleached, fabrics.....	22½ p c	25 p c	Drugs, in a crude state, used in dyeing or tanning.....	Free	Same
Do. fabrics, white or bleached, n.e.s.....	25 p c	Same	Dryer's Japan.....	20c gal & 20 p c	Same
Do. fabrics, printed, dyed, or colored.....	30 p c	35 p c	Dualin, dynamite, giant powder and nitro.....	4c. per lb.	3c. per lb.
Do. linen and silk clothing, corsets and other articles made from cotton fabrics.....	32½ p c	35 p c	Duck, for belting and hose, when imported by manufacturers of rubber goods for use in their factories.....	Free	Same
Do. handkerchiefs, printed or plain.....	30 p c	35 p c	Dutch metal or bronze.....	25 p c	Same
Do. or linen shirts, costing more than \$3 per dozen.....	25 p. c. & sp. d. of \$1 doz.	35 p c	Dye wood, ground logwood and fustic.....	Free	Same
Do. shirts, n.e.s.....	35 p c	Same	Dyes, patent prepared.....	Free	Same
Do. undershirts and drawers knitted.....	35 p c	Same	Dyes, aniline and coal tar dyes, in bulk or packages of not less than 1 lb. weight, including alizarine and artificial alizarine.....	Free	Same
Do. covered flat steel, cut to lengths, with brass on ends.....	5c. lb. & 20 p c	35 p c	Dyes, aniline, n.e.s., less than 1 lb.....	20 p c	Same
Do. warps and cotton yarns, dyed or undyed, n.e.s.....	25 p c	Same	Dye, jet black.....	Free	Same
Do. yarns, number forty and finer.....	Free	Same	Dyeing or tanning articles in a crude state, used in dyeing or tanning, n.e.s.....	Free	Same
Do. lamp wicks.....	25 p c	Same	Earth closets.....	30 p c	Same
Do. or linen collars.....	24c. per doz. and 25 p c	35 p c	Earthenware tiles.....	35 p c	Same
Do. parasols and umbrellas.....	35 p c	Same	Earthenware drain tiles, not glazed.....	20 p c	Same
Do. prunella.....	Free	Same	Earthenware and stoneware demijohns or jugs, churns and crocks, per gal. holding capacity.....	3c. per gal.	30 p c
Do. pillow cases.....	32½ p c	35 p c	Earthenware and stoneware, brown or cold, and Rockingham ware, white granite or iron stoneware and C.C. ware, decorated, printed or sponged, and all earthenware n.e.s.....	30 p c	Same
Do. seamless bags.....	20 p c	Same	Eggs.....	3c. per doz.	Same
Do. sewing thread, in hanks, black, bleached, or unbleached, three and six cord.....	12½ p c	15 p c	Elastic rubber thread.....	Free	Same
Do. sewing thread, and crochet cotton on spools or in balls.....	25 p c	Same	Electric and galvanic batteries.....	25 p c	Same
Do. thread, all other, n.e.s.....	25 p c	Same	Electric light apparatus, parts of, when imported separately.....	25 p c	Same
Do. twine.....	25 p c	Same	Electro-plated ware, wholly or in part electro or gilt.....	30 p c	Same
Do. towels and shawls.....	25 p c	30 p c	Electrotypes, stereotypes and celluloids of books, and bases and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	Free	Same
Do. velveteens, cotton velvets and cotton plush.....	30 p c	35 p c	Electrotypes, stereotypes and celluloids.....	2c. per sq. in.	1½c. pr sq. in.
Do. fire hose, lined with rubber.....	32½ p c	35 p c	Electrotypes, stereotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid.....	¾c. per sq. in.	¾c. per sq. in.
Do. wadding, batting, batts dyed or not.....	22½ p c	25 p c	Matrices or copper shells of the same.....	2c. per sq. in.	1½c. pr sq. in.
Do. warps and cotton yarns, dyed or undyed, n.e.s.....	25 p c	Same	Embalming liquids.....	30 p c	Same
Do. jeans and coutilles, for corset and dress stay makers, for use in their factories.....	25 p c	20 p c	Embossed paper, extra heavy, for cracked and damaged walls.....	35 p c	Same
Do. manuf. of, n.e.s. (see cotton fabrics.)	Free	Same	Embroideries, n.e.s.....	30 p c	35 p c
Do. waste and cotton wool.....	Free	Same	Emery in bulk, crushed or ground.....	Free	Same
Do. seed cake.....	Free	Same	Emery and sand paper.....	20 p c	35 p c
Cow hair, unmanufactured.....	20 p c	30 p c	Emery wheels.....	25 p c	Same
Do. manufactured, n.e.s.....	20 p c	30 p c	Enamelled iron hollow ware.....	35 p c	30 p c
Cracked corn and wheat.....	20 p c	Same	Engines, locomotives.....	35 p c	Same
Cranberries, plums and quinces.....	25 p c	Same	Engines, fire.....	35 p c	Same
Crapes, black.....	20 p c	Same	Engines, fire, chemical.....	35 p c	Same
Crocus, composition.....	25 p c	Same	Engines, steam, of ships or other vessels built in any foreign country, etc.....	25 p c	Same
Crocks, earthenware, per gal. holding capacity.....	3c.	30 p c	Engines, all others, and boilers, n.e.s.....	27½ p c	25 p c
Crop end of steel rails for the manuf. of steel.....	\$4 per ton	\$2 per ton	Engravings and prints.....	20 p c	Same
Crowbars.....	30 p c	Same	Entomology, specimens of.....	Free	Same
Cream of tartar, in crystals.....	Free	Same	Envelopes, paper, of all kinds.....	35 p c	Same
Do. other, n.e.s.....	20 p c	Same	Ergot.....	Free	Same
Crucibles of plumbago.....	Free	Same	Esparto, or Spanish grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise manufactured.....	Free	Same
Do. earthenware.....	30 p c	Same	Essences or extracts, mixed with spirits.....	\$2.25 per 1m. gal. and 30 p c	\$2.40 and 30 p c
Cucumbers.....	25 p c	Same	Essential oils.....	10 p c	Same
Cuffs, of paper.....	35 p c	.....	Ether, sulphuric.....	5c. per lb.	25 p c
Cuffs of linen, cotton, celluloid, xylonite or xylylite.....	4c. pr. & 25 p c	35 p c	Excelsior, for upholsterers' use.....	25 p c	.....
Cultivators and parts thereof.....	20 p c	Same	Extract of logwood, fustic, oak, and of oak bark.....	Free	Same
Cups or other prizes won in bona fide competitions.....	Free	Same	Extract of malt, for medicinal purposes, n.e.s.....	25 p c	Same
Curry cards and combs.....	32½ p c	30 p c	Extract of fluid beef, not medicated.....	25 p c	Same
Curry powders.....	25 p c	Same	Eyelets of brass.....	Free	Same
Curling stones of granite.....	Free	Same	Eyeglasses, finished.....	30 p c	Same
Curtains, trimmed or untrimmed.....	30 p c	35 p c	Eyeglasses, unfinished, and parts of.....	20 p c	Same
Cutlery—knives wholly or in part plated.....	35 p c	30 p c	Fancy grasses, dried, but not colored nor otherwise manufactured.....	Free	Same
Do. not elsewhere specified.....	25 p c	30 p c	Fancy workboxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper; dolls and toys of all kinds, including sewing machines, when not more than \$2 in value; and toy whips, ornaments of alabaster, spar, amber, terra cotta or composition statuettes and bead ornaments, n.e.s.....	35 p c	Same
Cut flowers.....	20 p c	Same	Fans, to be rated according to material.....	1½c. per lb.	Same
Damask of cotton, or linen.....	25 p c	30 p c	Farina.....	20 p c	Same
Decalcomanic, or transfer pictures.....	6c. lb. & 20 p c	30 p c	Feathers, undressed.....	20 p c	Same
Deer (glove leather) tanned or dressed, colored or not colored.....	10 p c	Same	Feathers, n.e.s.....	30 p c	Same
Deer hair.....	Free	Same	Feather beds, bolsters and pillows.....	30 p c	Same
Degras.....	20 p c	Same	Felt, pressed, of all kinds, not filled or covered by or with any woven fabrics.....	17½ p c	20 p c
Degras and oleo-stearine, when imported by manufacturers of leather for use in the manufacture of leather in their factories.....	Free	Same	Felt, adhesive, for sheathing vessels.....	Free	same
Dental instruments of all kinds.....	15 p c	Same	Felt, printed as carpets.....	30 p c	same
Diamonds, set.....	25 p c	Same			
Diamonds, unset, dust or bort, and black diamonds for borers.....	Free	Same			
Diamond drills for prospecting for minerals, not to include motive power.....	Free	Same			
Dice, ivory or bone, fancy.....	35 p c	Same			
Dogs.....	20 p c	Same			
Doors, for safes and vaults, of iron or steel.....	30 p c	Same			
Door knob tops.....	32½ p c	30 p c			
Dragon's blood.....	Free	Same			
Drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles.....	35 p c	Same			
Draughts and chessmen of ivory or bone, fancy.....	35 p c	Same			
Drawing paper, mounted.....	30 p c	Same			
Drawings, n.e.s.....	20 p c	Same			
Dried flowers.....	20 p c	Same			

	Old.	New.		Old.	New.
Felt, roofing, tarred or coated.....	25 p c	same	Flour, buckwheat or meal.....	1/4c. per lb.	same
Felt, roofing, not tarred.....	25 p c	same	Flour of corn.....	1 1/4c. per lb.	same
Felt cloth, n.e.s.....	5c. lb. & 25 p c	.....	Flour of rye.....	50c. per bbl.	same
Ferro-manganese and ferro-silicon.....	5 p c	same	Flour of wheat.....	75c. per bbl.	same
Fertilizers, artificial and mineral.....	10 p c	same	Flour of rice or sago.....	25 p c	same
Fibre, Mexican, Tampico or Istle.....	Free	same	Fluting machine, iron.....	27 1/2 p c	same
Fibreware, indurated fibreware, vulcanized fibreware and all articles of like material.....	25 p c	same	Fly paper.....	35 p c	25 p c
Fibre, vegetable, for manufacturing purposes.....	Free	same	Fog signals, detonating.....	30 p c	same
Fibrilla.....	Free	same	Folding machines.....	10 p c	same
Filberts.....	2c. per lb.	same	Folia digitalis.....	Free	same
Files and rasps.....	35 p c	30 p c	Food, milk, and all similar prep.....	30 p c	same
Fillets of cotton and rubber not exceeding 7 inches wide, for manufac. of card clothing.....	Free	same	Foot grease, refuse of cotton seed, but not when treated with alkalies.....	Free	same
Firearms.....	20 p c	30 p c	Forks, table cast iron, not handled nor ground, or otherwise further manufactured.....	10 p c	same
Fire bricks, for use exclusively in processes of manufactures, not to include stove linings.....	Free	same	Fossils.....	Free	same
Fire clay gas logs.....	20 p c	same	Fowls, domestic, pure bred, also homing or messenger pigeons, pheasants and quails for improvement of stock.....	Free	same
Fire clay gas retorts.....	20 p c	same	Fowls, other.....	20 p c	same
Fire clay retorts, crucibles.....	30 p c	same	Frames, clasps and fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in diameter, when imported by the manufacturers of same in their factories.....	20 p c	same
Fire works.....	25 p c	same	Fringes.....	30 p c	35 p c
Fire hose, of cotton or linen, lined with rubber, or of rubber.....	32 p c	35 p c	Fruit syrups, lime juice, and fruit juices, n.o.p.....	20 p c	same
Fire dogs, iron.....	27 1/2	25 p c	Fruits, dried, desiccated, or evaporated apples, dates, figs, and other dried, etc., fruits, n.e.s.....	25 p c	same
Fish, and the products thereof, from Newfoundland.....	Free	same	Fruits, dried, raisins, currants and prunes.....	1c. per lb.	same
Fish skins and fish offal.....	Free	same	Fruits, bananas, plantains, pineapples, pomegranates, guavas, mangoes, shaddock; wild blueberries, strawberries and raspberries.....	Free	same
Fish.—Mackerel, fresh.....	1c. per lb.	same	Fruits, green, grapes.....	2c. per lb.	same
Herrings, pickled or salted.....	1/2c. per lb.	same	Fruits, green, blackberries, gooseberries, raspberries, strawberries, cherries, and currants. The weight of the package to be included in the weight per duty, n.e.s.....	2c. lb.	same
Salmon, pickled or salted.....	1c. per lb.	same	Fruits in air-tight cans or other packages. The weight of the cans or packages to be included in the weight for duty.....	2 1/2c. per lb.	same
Salmon, fresh.....	Free	1/2c. per lb.	Fruits preserved in brandy and other spirits.....	\$2 per Im. gal.	same
All other fish, pickled or salted, in bbls.....	1c. per lb.	same	Fuller's earth.....	Free	same
Foreign caught fish, imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, n.e.s.....	50c. 100 lbs.	same	Fuller's earth, prepared.....	30 p c	25 p c
Sinoked and boneless fish.....	1c. per lb.	same	Furniture, of wood, iron or any other material, for house, cabinet or office, fin. or in parts, including hair and spring and other mattresses, bolsters and pillows.....	30 p c	same
Anchovies and sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and 3 1/2 in. deep.....	5c. per box	same	Fur skins, of all kinds, not dressed in any manner.....	Free	same
In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1 3/4 deep.....	2 1/2c. half box	same	Fur skins, wholly or partially dressed.....	15 p c	same
In quarter boxes, measuring not more than 4 1/2 in. long, 2 1/2 wide and 1 1/2 deep.....	2c. per quarter box	same	Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur.....	25 p c	30 p c
Imported in any other form.....	30 p c	same	Galvanized Nails and Spikes, wrought and pressed.....	30 p c	same
Fish preserved in oil, except anchovies and sardines.....	30 p c	same	Galvanized sheet iron, number 17 gauge and thinner.....	5 p c	same
Salmon and all other fish prepared or preserved, including oysters, n.e.s.....	25 p c	same	Galvanic batteries.....	25 p c	same
Oysters, shelled, in bulk.....	10c. per gal.	same	Game.....	Free	same
Oysters, canned, in cans not over one pint.....	3c. per can, including cans	same	Gannister.....	Free	same
Oysters in cans over one pint and not over one quart.....	5c. per can, including cans	same	Gas and coal oil, or kerosene fixtures, or parts thereof.....	27 1/2 p c	30 p c
Oysters in cans exceeding one quart.....	5c. for each qt. or fraction of a qt. of the capacity, including cans, 5c. qt.	same	Gas coke.....	Free	same
Oysters in the shell.....	25 p c	same	Gas meters.....	35 p c	same
Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.....	Free	same	Gas, for dentists and others.....	20 p c	same
Packages containing oysters or other fish not otherwise provided for.....	25 p c	same	Gelatine.....	25 p c	same
Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s.....	20 p c	same	Genian and ginseng root.....	Free	same
Cans or packages made of tin or other material, containing fish of any kind.....	.....	.....	German spirits of nitrous ether (sweet nitre), and 30 p c.....	\$2.25 imp. gal. and 30 p c	\$2.40 and 30 p c
Not exceeding one quart in contents.....	1 1/2c. on each can or pkg., and when exceeding one qt. an additional duty of 1/4c. for each additional quart or fractional part thereof.	.....	German and nickel silver, manufactures of, not plated.....	25 p c	same
Fish hooks, nets, seines, lines and twines, not to include sporting fishing tackle or hooks with flies, or trolling spoons, or threads or twines commonly used for sewing or manufacturing purposes.....	Free	same	German and nickel silver, plated, n.e.s.....	30 p c	same
Fish hooks, n.e.s.....	27 1/2 p c	30 p c	German silver, and silver in sheets.....	Free	same
Fish nets, seines.....	30 p c	same	Giant powder, dynamite and other explosives.....	4c. per lb.	3c. per lb.
Fishing rods.....	30 p c	same	Gilling twine, imported for the use of the fisheries.....	Free	same
Fishing hooks, with flies.....	30 p c	25 p c	Gilling twines, linen thread.....	20 p c	same
Flagstones, sawn or otherwise dressed.....	5c. lb. and 25	35 p c	Gilt ware, of all kinds, except jewellery.....	30 p c	same
Flannels, of every description, n.e.s. (wool). Flax, fibre.....	Free	same	Ginger, preserved.....	30 p c	same
Flax, tow of.....	Free	same	Glacier, window decorations.....	6c. per lb. and 20 p c	20 p c
Flax seed.....	Free	same	Glass, crystal and decorated table-ware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware.....	20 p c	same
Flax sail twine.....	5 p c	25 p c	Glass, ornamented, figured and enamelled colored glass; painted and vitrified glass; figured, enamelled and obscured white glass, and rough rolled plate glass.....	25 p c	30 p c
Flax, manufactures of, n.e.s.....	20 p c	25 p c	Glass stained windows.....	30 p c	same
Flint, flints and ground flint stones.....	Free	same	Glass, carboys and demijohns, empty or filled bottles and decanters, flasks and phials.....	30 p c	same
Floor earthenware tiles.....	35 p c	same	Glass, flasks and phials; telegraph and lighting rod insulators, jars and glass balls, and cut, pressed or moulded tableware.....	30 p c	same
Florist stock, viz. palms, orchids, azaleas, cacti and flower bulbs of all kinds.....	Free	same	Glass, lamp, gas and electric light shades, lamps and lamp chimneys, side lights and head lights, globes for lanterns, lamps, gas and electric lights, n.e.s.....	30 p c	same
			Glass, all other, and manufactures of, n.o.p., including bent plate glass.....	20 p c	same

	Old.	New.		Old.	New.
Glass bulbs for electric lights.....	10 p c	same	Hatters' bands, bindings, tips and sides; linings, both tips and sides; hat sweats; when imported by hat manufacturers for use in their factories in the manufacture of hats....	Free	same
Glass, common and colorless window glass; and plain colored, stained, tinted or muffled glass in sheets.....	20 p c	same	Hay.....	\$2 per ton	same
Glass, imitation porcelain shades, and colored glass shades, not figured, painted, enamelled or engraved.....	30 p c	same	Hemlock bark.....	Free	same
Glass and emery paper.....	20 p c	35 p c	Hemp paper, made on four-cylinder machines and calendered to between .006 and .008 in. thickness, for manufacture of shot shells, primers for the manufacture of shot shells and cartridge and felt board, sized and hydraulic pressed and covered with paper or uncovered for the manufacture of gun wads, when such articles are imported by the manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories; provided always that the said articles when imported shall be entered only at such port or ports as may be named by the Controller of Customs, and at no other place.....	Free	same
Glass, German looking glass, unsilvered.....	17½ p c	20 p c	Hemp, undressed.....	Free	same
Glass, plate, not bevelled, in sheets or panes not exceeding 25 sq. ft. each, n.o.p.....	4 to 6c. sq. ft.	25 p c	Hemp, manufactures of, n.e.s.....	20 p c	25 p c
Glass, plate, not bevelled, in sheets or panes, n.e.s.....	.....	35 p c	Hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished.....	Free	same
Glate plate, bevelled, in sheets or panes.....	.....	30 p c	Hides, raw, whether dried, salted or pickled..	Free	same
Glass, silvered.....	27½ p c	30 p c	Hob nails.....	30 p c	30 p c
Glass, silvered, bevelled.....	32½ p c	30 p c	Hoes.....	35 p c	25 p c
Glaziers' backing and putty knives.....	35 p c	30 p c	Holly.....	20 p c	same
Gloves and mitts of all kinds.....	35 p c	same	Hominy, in barrels.....	40c. per barrel	same
Glue, sheet, broken sheet and ground.....	25 p c	same	Honey, in the comb or otherwise, and adulterations and imitations thereof.....	3c. per lb.	same
Glue, liquid.....	25 p c	same	Horns, horns and horn tips.....	Free	same
Glucose and glucose syrup.....	1¼c. per lb.	½c. lb.	Hoop skirts and similar goods, n.e.s.....	32½ p c	25 p c
Glycerine.....	20 p c	same	Hops.....	6c. per lb.	same
Goat hair, unmanufactured.....	Free	same	Hop extract and hop roots.....	20 p c	same
Gold beaters' moulds and skins.....	Free	same	Horns, in the rough.....	Free	same
Gold laces, gold and silver cloth or thread..	30 p c	35 p c	Horn strips.....	Free	same
Gold and silver bullion, in bars, blocks or ingots, and bullion fringe.....	Free	same	Horse clothing, shaped, n.o.p.....	5c. lb. & 30 p c	30 p c
Gold and silver ware, plated, n.e.s.....	30 p c	same	Horse clothing of jute, shaped or otherwise manufactured.....	30 p c	same
Gold medals.....	25 p c	30 p c	Horses, n.e.s.....	20 p c	same
Gold and silver leaf, and Dutch or schlag metal leaf.....	25 p c	25 p c	Hosiery, of silk.....	35 p c	same
Gold and silver, manufactures of, n.e.s.....	25 p c	30 p c	House furnishing hardware, rated according to material.....	.....	.....
Gongs for doors, as bells.....	25 p c	30 p c	Hubs, rough hewn or sawn only.....	Free	same
Gooseberry bushes.....	20 p c	same	Hymn books.....	Free	same
Grafting stock (see seedling stock).....	Free	same	Hydrants, valves and watergates (iron).....	27½ p c	25 p c
Grape vines.....	20 p c	same	Ice.....	Free	same
Grain of all kinds when damaged by water in transitu (on appraised value).....	20 p c	same	Ice boxes.....	30 p c	same
Granite ware, enamelled iron ware.....	35 p c	same	Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30c. per gal.....	25 p c	same
Grass, manilla and sea grass.....	Free	same	Incense.....	20 p c	same
Grass, manufactures of, n.e.s.....	20 p c	same	Indian corn of the varieties known as "Southern White Dent Corn," or horse tooth ensilage corn, and "Western Yellow Dent Corn," or horse tooth ensilage corn, when imported to be sown for soiling and ensilage only.....	Free	same
Gravels.....	Free	same	Indian corn.....	7½c. per bush.	free when for
Grease, rough, the refuse of animal fat, when imported by the manufacturers of soap for use in their own factory only.....	Free	same	Indian corn meal.....	40c. per bbl.	25c. per bbl.
Grease, axle.....	25 p c	same	Indian corn and corn meal, when damaged by water in transitu on appraised value.....	20 p c	same
Grease, foot, refuse of cotton seed after oil is pressed out.....	Free	same	India rubber boots and shoes with tops or uppers of cloth or of material other than rubber.....	30 p c	25 p c
Grease, other, n.e.s.....	20 p c	same	India rubber boots and shoes and other manufactures of India rubber, n.e.s.....	25 p c	same
Grindstones, not mounted, and not less than 36 inches in diameter.....	.....	15 p c	India rubber clothing, or clothing made waterproof with India rubber, n.e.s.....	35 p c	same
Grindstones, n.e.s.....	.....	25 p c	India rubber hose, belting, packing, mats and matting, and cotton and linen hose, lined with rubber.....	32½ p c	35 p c
Guano, and other animal and vegetable manures.....	Free	same	India rubber, unmanufactured.....	free	same
Gums, amber, Arabic, Australian, Eleny, Copal, Damar, Kaurie, Mastic, Sandarac, Senegal, and shellac; and white shellac in gum or flake, for manufacturing purposes; and gum Tragacanth, gum Gedda and gum Barbary.....	Free	same	India rubber, crude and hard rubber in sheets, but not further manufactured, and re-covered rubber and rubber substitute.....	free	same
Gum, British, Dextrine, sizing, cream and enamel sizing.....	10 p c	same	Indigo.....	free	same
Gum, sappato and chicle, crude.....	Free	same	Indigo auxiliary or zinc dust.....	free	same
Gum, opium, powdered.....	\$1.35 per lb.	same	Indigo paste and extract of.....	free	same
Gum, opium, prepared for smoking.....	\$5 per lb.	same	Infants' food, all kinds.....	30 p c	same
Gum, opium (drug).....	\$1 per lb.	same	Ink, for writing.....	20 p c	same
Gums, assafoetida, camphor and others, n.e.s.	20 p c	same	Ink, for printing.....	20 p c	same
Gunpowder, gun, rifle, sporting, cannon and musket, canister.....	3c. per lb.	same	Inkstands, n.e.s.....	30 p c	same
Gunpowder, blasting and mining.....	2c. per lb.	same	Insect powder, n.e.s.....	20 p c	same
Guns, rifles and muskets.....	20 p c	30 p c	Iodine, crude.....	free	same
Gut and worm gut, manufactured or unmanufactured, for whip and other cord.....	Free	same	Iodine, resublimed.....	20 p c	same
Gutta percha clothing, or clothing made waterproof with gutta percha.....	35 p c	same	Iris, orris root.....	free	same
Gutta percha, crude.....	Free	same	Isinglass.....	25 p c	same
Gutta percha, manufactures of.....	25 p c	same	Iron sand or globules and dry putty, for polishing granite.....	20 p c	same
Gypsum, crude (sulphate of lime).....	Free	same	Iron borings.....	free	same
Hair, cleaned or uncleaned, but not curled or otherwise manufactured.....	Free	same	Iron liquor, solution of acetate of iron for dyeing and calico printing.....	free	same
Hair, curled.....	20 p c	same	Iron, oxide of, dry.....	25 p c	same
Hair cloth of all kinds.....	30 p c	same	Iron and steel and manufactures of —	.....	.....
Hair mattresses.....	30 p c	same	Adzes.....	35 p c	30 p c
Hair, plasterers' and manufactures of, n.e.s.	20 p c	same	Anchors.....	free	same
Hair oils, pomatums and pastes, and all other perfumed preparations used for the hair, mouth and skin.....	30 p c	same	Angles for iron or composite ships or vessels	free	same
Hair pins.....	30 p c	same			
Hammers, blacksmith hammers.....	35 p c	30 p c			
Hammers, other, n.e.s.....	35 p c	30 p c			
Hammocks and lawn tennis nets and other like articles manufactured of twine, n.e.s.	30 p c	same			
Hams, salted, dried or smoked.....	2c. per lb.	same			
Harness and saddlery of every description, and parts of same.....	30 p c	same			
Hatchets, n.e.s.....	35 p c	30 p c			
Hat boxes.....	30 p c	same			
Hat covers of rubber.....	25 p c	same			
Hats, caps and bonnets, n.e.s.....	30 p c	same			
Hatters' plush, of silk or cotton, and furs not on the skin.....	Free	same			

	Old.	New.		Old.	New.
Angles, rolled iron or steel angles, channels, structural shapes and special sections, weighing less than 35 lbs. per lineal yard	35 p c, but not less than \$10 per ton	\$7 per ton	Iron or steel, being pieces, punchings or clippings of boiler plate or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not, and crops from iron or steel rails having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only	\$4 per ton	\$1.00 per ton
Angles, rolled iron or steel angles, channels and special sections, weighing not less than 35 lbs. per lineal yard, and rolled iron or steel beams, joists, girders, column sections, truss sections and other building or bridge structural sections, weighing not less than 25 lbs. per lineal yard, and rolled iron or steel bridge plate not less than 3/4 of an inch thick, nor less than 15 inches wide, and flat eye bar blanks, not punched or drilled	12 1/2 p c	10 p c	Engines, locomotive	35 p c	same
Axes, chopping axes	35 p c	25 p c	Engines, steam engines, boilers and machinery, composed wholly or in part of iron or steel, n.e.s.	27 1/2 p c	25 p c
Axes of all kinds, adzes, hatchets and hammers, n.e.s.	35 p c	25 p c	Fencing, buckthorn and strip, iron or steel	3/4 c. per lb.	15 p c
Axes, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles	\$20 per ton, but not less than 35 p c	35 p c	Ferro manganese, ferro silicon, speigel	5 p c	same
Axes, springs and parts thereof, axle bars and axle blanks of iron or steel, n.e.s.	1c. lb. & 20 p c	35 p c	Files and rasps	35 p c	30 p c
Balances	30 p c	same	Files, steel, for the manufacture of, when imported by file manufacturers for use in their factories	free	same
Bars, crowbars	30 p c	same	Fish plates, railway fish plates and tie plates	\$10 per ton	\$8 per ton
Bar iron, rolled or hammered, comp. rounds, squares and bars and shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than No. 16 gauge, whether in coils, bundles, rods or bars, n.e.s.	\$10 per ton	\$7 per ton	Forgings of iron and steel, of whatever shape, or in whatever stage of manufacture, n.e.s., 35 per cent, but not less than	\$15 per ton	30 p c
Barbed wire and other wire for fencing	3/4 c. per lb.	15 p c till Jan. 1, '88, then free	Forks, table, cast iron, not handled or ground or otherwise further manufactured	10 p c	same
Steel rails, weighing not less than 45 lbs. per lineal yard, for use in railway tracks, but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways	free	same	Furniture of any material	30 p c	same
Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods for passengers	30 p c	same	Garden rakes, hay knives, scythes, lawn mowers, rakes, n.e.s., pronged forks of all kinds and hoes	35 p c	25 p c
Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers	7 1/2 p c	5 p c	Hinges, T and strap, and hinge blanks	1c. per lb. and 20 p c	3/4 c. per lb. and 25 p c
Bowls for cream separators (steel)	free	same	Hollowware, of cast or wrought iron, n.e.s.	27 1/2 p c	30 p c
Bolts with or without threads or nuts, and bolt blanks	1c. lb. & 20 p c	35 p c	Hollowware, enamelled	35 p c	same
Bridges, iron and structural iron works	30 p c, but not less than 1c. lb.	35 p c	Horseshoes and horseshoe nails	30 p c	same
Bridge plate not less than 3/4 of an inch thick, nor less than 15 inches wide	12 1/2 p c	10 p c	Hoop iron, not exceeding 3/4 of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets	free	same
Canada plates	5 p c	same	Iron or steel sheets, hoops, bands and strips, n.e.s., other iron or steel of all widths, sheet iron, common or black, smoothed, polished, coated or galvanized, and Canada plates, No. 17 gauge and thinner	5 p c	same
Cast iron vessels, plates, stove plates and irons, sad irons, hatters' irons, tailors' irons	27 1/2 p c	25 p c	Iron or steel hoops, bands and strips, 8 inches and less in width, No. 18 gauge and thicker	\$10 per ton	\$7 per ton
Castings, other, n.e.s., iron	25 p c	25 p c	Iron or steel plates or sheets, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, and iron or steel of all widths thicker than No. 17 gauge, n.e.s.	\$10 per ton	\$7 per ton
Chain traces, iron	30 p c	30 p c	Iron or steel ingots, cogged pugots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars, but more advanced than pig iron, except castings	\$5 per ton	\$2 per ton
Chains, iron or steel, 5-16 of an inch in diameter	5 p c	same	Iron or steel beams, sheets, plates, angles and knees, for iron or composite ships or vessels	free	same
Chains, other, n.e.s.	27 1/2 p c	same	Iron masts for ships, or parts of	free	same
Clock springs	25 p c	same	Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, less than 3/4 of an inch in diameter	1c. per lb. and 25 p c	3/4 c. per lb. and 25 p c
Clock springs and corset steels, to be flat wire of steel of No. 16 gauge or thinner, to be used in the manufacture of dressed stays, crinoline and corset wire, steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their factories	free	same	Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt and hinge blanks, n.e.s., and T and strap hinges	1c. per lb. and 20 p c	3/4 c. per lb. and 25 p c
Crowbars	30 p c	same	Iron, all articles rated as iron or manufacture of iron shall be chargeable with the same rate of duty, if made of steel, or of steel and iron combined, unless otherwise provided for		
Crucible cast steel wire	free	same	Knife blades or knife blanks in the rough, for use by electro-platers	10 p c	same
Crucible sheet steel, 11 to 16 gauge, 2 1/2 to 18 in. wide, when imported by manufacturers of mower and reaper knives for the manufacture of such knives in their own factories	free	same	Knives, reapers' and mowers' knives	20 p c	25 p c
Wrought scrap iron and scrap steel, being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends of steel rails, \$3 per ton, and on and after the 1st day of January 1895	\$4 per ton	\$1.00 per ton	Locks	3 1/2 p c	30 p c

	Old.	New.		Old.	New.
Nail rods, Swedish rolled iron, under 1/4 inch in diameter, for the manufacture of horse shoe nails and Swedish rolled iron rods, under 1/4 inch in diameter and of not less than 1 1/2 c. per lb. in value.	15 p c	same	Skates, steel for, valued at 2 1/2 c. lb. & over	free	same
Nails, composition, spikes and sheathing nails	15 p c	same	Sledges	30 p c	same
Name plates, enamelled	35 p c	30 p c	Steels, table and butchers' steels	35 p c	30 p c
Needles, steel, viz., cylinder needles, hand frame needles and latch needles	30 p c	same	Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, imported by manufacturers of buckle clasps and ice-creeper, to be used in the manufacture of such articles only in their own factories	free	same
Needles, steel, n.o.p.	30 p c	same	Steel for the manufacture of hammers, augers, and auger bits, when imported by the manufacturers of such articles for use in their own factories only	free	same
Other steel, n.e.s.	27 1/2 p c	30 p c	Steel, Nos. 24 and 17 gauge, in sheets 63 inches long and from 18 inches to 32 inches wide for the manufacture of tubular bow sockets, when imported by the manufacturers for their own factories only	free	same
Picks, mattocks, grub-hoes, adzes, hatchets, and eyes or poles for same, and tools of all descriptions, n.e.s.	35 p c	30 p c	Steel, manufactures of, or parts of iron and parts steel, n.e.s.	27 1/2 p c	30 p c
Pig iron, iron kentledge and scrap iron	\$4 per ton	\$2.50 per ton	Stoves	27 1/2 p c	25 p c
Pipes, cast iron, \$10 per ton, but not less than	35 p c	\$8 per ton	Stove plates	27 1/2 p c	25 p c
Planing mills, and parts of, in any stage of manufacture	30 p c	25 p c	Swords	27 1/2 p c	30 p c
Plates, scraper plates	27 1/2 p c	.....	Wedges	30 p c	same
Plates, engraved on steel	20 p c	.....	Iron and manufactures of, or part iron and part steel, n.e.s.	27 1/2 p c	30 p c
Plates, steel plates less than 30 in. wide and not less than 1/4 of an inch thick	12 1/2 p c	10 p c	Strips specially imported for the manufacture of buckthorn and plain strip fencing for use in their factories	free	same
Plates, cast-iron plates, and stove plates, and irons, sad irons, hatters' irons and tailors' irons	27 1/2 p c	25 p c	Tacks, cut, brads or sprigs, not exceeding 16 ounces to the thousand	1 1/2 c. per 1,000	35 p c
Plate, Canada plate	5 p c	same	Tacks, shoe, 1/2 to 4 oz. to the thousand	1c. per 1,000	35 p c
Plates, saw plates, cut to shape only, not otherwise manufactured	free	same	Tacks, cut, brads or sprigs, exceeding 16 oz. to the thousand	1 1/2 c. per lb.	35 p c
Plough plate, mould boards and land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than 1/4 c. a pound	5 p c	same	Track tools, wedges, crow bars and sledges	30 p c	30 p c
Portable steam engines, threshers, separators, horse power, portable saw mills and planing mills, and parts of	30 p c	25 p c	Traps	27 1/2 p c	30 p c
Puddled bars	\$5 per ton	\$2 per ton	Tubing, wrought iron, over 2 inches in diameter	15 p c	same
Pumps of all kinds and wind mills	30 p c	25 p c	Tubing, of lap-welded iron, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries	20 p c	.....
Railway bars and rails, iron or steel, for railways and tramways. (See steel rails)	.....	.....	Tubes not welded nor more than 1 1/2-inch in diameter of rolled steel	15 p c	10 p c
Rivets, iron on steel, bolts with or without threads, or nut or bolt blanks. (See wrought iron or steel nuts, etc.)	.....	.....	Tubes or pipes, either wrought iron or steel	5-10c. & 30 p c	30 p c
Rods of steel, rolled, under half an inch in diameter, or under half an inch square, imported by knob or lock manufacturers, or cutlers, for use exclusively in such manufacture in their own factories	free	same	Washers, n.e.s.	1c. lb. & 20 p c	25 p c
Rolled iron tubes, not welded, under 1 1/2 in. in diameter; angle iron, 9 and 10 gauge, not over 1 1/2 in. wide; iron tubing, lacquered or brass covered, not over 1 1/2 in. diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads, to be used for these purposes only, in their own factories, until such time as any of the said articles are manuf'd in Canada	free	same	Provided that on all iron and steel bars, rods, strips or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said materials.	.....	.....
Rope, raw hide, as belting, being so used.	20 p c	same	And provided, further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.	.....	.....
Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel	30 p c	same	Ivory knives and folders and fancy manufs.	35 p c	30 p c
Saws of all kinds	32 1/2 p c	30 p c	Ivory and ivory nuts, unmanufactured and veneers, sawn only	free	same
Scrap iron and scrap steel, old, and only fit to be remanufactured, being part of or recovered from any vessel wrecked in water subject to the jurisdiction of Canada	free	same	Ivory veneer, other	20 p c	.....
Screws, commonly called wood screws— 2 inches or over in length	3c. per lb.	35 p c	Ivory, manufactures of, n.e.s.	20 p c	same
1 inch and less than 2 inches in length.	6c. per lb.	35 p c	Ivory vaccine points	free	same
Less than 1 inch, 8c. per lb., provided that the duty shall not be less than	35 p c	35 p c	Jack Borrows of every description, n.e.s.	35 p c	same
Screws, iron, steel, brass, or other metals, n.e.s.	30 p c	35 p c	Jalap root	free	same
Scythes	35 p c	25 p c	Jams, jellies and preserves	3 1/2 c. per lb.	same
Sheet iron, common or black, No. 17 gauge and thinner	5 p c	same	Japanned and stamped tinware, etc.	25 p c	same
Sheet iron signs, not framed	25 p c	30 p c	Jerseys, ladies'	5c. lb. and 30 p c	35 p c
Sheet iron. (See iron or steel sheets, etc.)	.....	.....	Jewellery and manufactures of gold and silver	25 p c	30 p c
Sheet iron, for iron or composite slips	free	same	Jews' harps	35 p c	same
Sheets, crucible sheets, steel, 11 to 16 gauge, 2 1/4 to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories	free	same	Junk, old	free	same
Shoes, horse, mule and ox shoes	30 p c	same	Jute and jute butts	free	same
Shovels and spades, shovel and spade blanks, and iron or steel cut to shape for same	50c. per doz. and 25 p c	35 p c	Jute, carpeting or matting and mats	25 p c	same
Skates	10c. per pair 30 p c	35 p c	Jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished	free	same
			Jute, colored fabrics, part cotton, yarns or other material	30 p c	25 p c
			Jute, manufactures of, n.e.s.	20 p c	25 p c
			Jute yarn, flax or hemp, plain dyed or colored, when imported by manufacturers of carpets, rugs, mats, jute webbing or cloth, and twines, for use in their own factories	free	same
			Kainite, or German potash salts for fertilizers	free	same
			Kelp	free	same
			Kerosene and coal oil fixtures or parts thereof	27 1/2 p c	30 p c
			Knives, oyster knives	35 p c	30 p c
			Knitting machines	27 1/2 p c	25 p c
			Knitting needles and machine needles and needles of all kinds	30 p c	same
			Kryolite or cryolite	free	same

	Old.	New.		Old.	New.
Labels, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders, whether lithographed or printed.....	15c. per lb. and 25 p c	35 p c	prior to the 16th day of May, 1896, which is at the time of its importation of a class or kind not manufactured in Canada.....	free	same
Lac-dye, crude, seed, button, stick and shell.	free	same	Madder and munjeet, or Indian madder, ground and prepared, and all extracts of ..	free	same
Laces, boot, shoe and stay .....	30 p c	same	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s.....	25 p c	same
Laces, braids, fringes, embroideries, cords, tassels, and bracelets, elastic, round or flat, including garter elastic, braids, chains or cords of hair; lace collars and all similar goods, lace nets and nettings of cotton, silk, linen or other materials, table cloths and curtains, when made up, trimmed or untrimmed, and belts of all kinds.....	30 p c	35 p c	Magnesia.....	20 p c	25 p c
Lamb and sheepskins, tanned, dressed, waxed or glazed.....	17 1/2 p c	same	Magnesia fluid .....	50 p c	same
Lamp reflectors.....	30 p c	same	Malt, upon entry for warehouse, subject to Excise regulations.....	15c. per bush.	same
Lamp shades, made of paper.....	35 p c	same	Malt, extract of (non-alcoholic), for medical purposes, n.e.s.....	25 p c	same
Lamp wicks.....	25 p c	same	Manganese, oxide of .....	free	same
Lamp springs.....	10 p c	same	Mangles .....	27 1/2 p c	25 p c
Lamp black and ivory black.....	free	same	Manilla hoods .....	20 p c	same
Lap robes, rubber.....	35 p c	same	Mantels, slate.....	30 p c	same
Lard and lard compound, and similar substances, cottolene and animal stearine of all kinds, n.e.s.....	2c per lb.	same	Manures, guano and other manures .....	free	same
Lard oil .....	20 p c	25 p c	Manuscripts and insurance maps.....	free	same
Lastings, mohair cloth or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively .....	free	same	Maps, charts, for the use of schools for the blind, and globes, geographical, topographical and astronomical, n.e.s.....	free	same
Lava, unmanufactured .....	free	same	Marble blocks from the quarry, in the rough ..	free	same
Lava, manufactures of, fancy .....	35 p c	same	Maple sugar .....	20 p c	same
Lead bars, scraps and sheets.....	60c. 100 lbs.	25 p c	Marble blocks and slabs, sawn on more than two sides .....	20 p c	same
Lead, old scrap and pig.....	40c. 100 lbs.	15 p c	Marble slabs, sawn on not more than two sides	10 p c	20 p c
Lead pipe and shot .....	4-10c. lb. and 25 p c	35 p c	Marble, finished, and all manufs. of, n.e.s....	30 p c	35 p c
Lead, nitrate and acetate of, not ground .....	free	same	Matches, wax or wood .....	25 p c	same
Lead pencils of all kinds, in wood or otherwise	25 p c	same	Mattresses, hair, spring and other .....	30 p c	same
Lead, manufactures of, n.e.s.....	30 p c	same	Matting, cocoa .....	25 p c	same
Leather, upper, including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf, dressed, waxed or glazed....	17 1/2 p c	same	Meats, fresh, n.e.s.....	3c. per lb.	same
Leather and skins, n.o.p., tanned, belting leather and sole leather.....	15 p c	same	Meats, canned, and canned poultry and game	25 p c	same
Leather belting or other material, n.e.s.....	20 p c	same	Mand soups .....	25 p c	same
Leather board and leatheroid, and boot and shoe counters made therefrom .....	20 p c	25 p c	Meats, extract of fluid beef not medicated....	25 p c	same
Leathers, glove, when imported by glove manufacturers for use in their factories in the manufacture of gloves, viz., lamb, kid, buck, deer, antelope and water-hog, tanned or dressed, colored or uncolored.....	10 p c	same	Meats, n.e.s.....	2c. per lb.	same
Leather, morocco skins, tanned, but not further manufactured.....	15 p c	same	When in barrel, the barrel to be free.		
Leather, patent, japanned or enamelled, and morocco leather.....	22 1/2 p c	25 p c	Meat stuffers .....	27 1/2 p c	25 p c
Leather, sole, tanned, but rough or undressed	10 p c	15 p c	Meats, poultry and game, n.o.p.....	30 p c	same
Leeches .....	free	same	Meats, mutton and lamb, fresh.....	35 p c	same
Lentils, fresh .....	25 p c	same	Medals, gold or silver .....	25 p c	30 p c
Lime juice and fruit juices containing not more than twenty-five per cent. of proof spirits .....	60c. per gal.	same	Medals, German or nickel silver .....	25 p c	same
When more than 25 per cent. ....	25 per gal.	same	Medals, brass, bronze or plated .....	30 p c	same
Lime juice and other fruit juices, n.o.p. ....	20 p c	same	Medicines, patent, proprietary, viz.: All tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, n.o.p., all liquids, 50 per cent.; provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopoeia and French Codex as official.	25 p c	25 and 50 p c
Lime juice, crude only .....	free	same	Medicines, patent, all other, n.e.s.....	25 p c	same
Lint .....	20 p c	same	All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.		
Lime, chionde of .....	free	same	Meerschaum, crude or raw.....	free	same
Linen, damask .....	25 p c	30 p c	Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Controller of Customs .....	free	same
Linen canvas, when to be used for boats and ships' sails .....	25 p c	same	Mercury or quicksilver .....	free	same
Licence paste .....	20 p c	same	Metal composition, n.e.s.....	20 p c	same
Licence root, not ground .....	free	same	Metal, yellow metal in bars, bolts, and for sheathing.....	free	same
Licence, stick or roll .....	20 p c	same	Mica.....	20 p c	same
Litharge .....	free	same	Microscopes .....	25 p c	same
Lithographic presses .....	10 p c	same	Milk food and other similar preparations.....	30 p c	same
Lithographic stones, not engraved .....	20 p c	same	Milk, condensed .....	3 1/2 c. per lb.	same
Litmus and all lichens, prepared and not prepared .....	free	same	Coffee, condensed, with milk.....	30 p c	same
Lobsters, preserved.....	25 p c	same	Mill board, not straw board .....	10 p c	same
Lobsters, alive .....	20 p c	same	Mineral waters, natural, not in bottles .....	free	same
Locks, other, n.e.s.....	33 1/2 p c	30 p c	Mineral waters, n.e.s.....	20 p c	same
Locomotives and railway passenger, baggage and freight cars, being the property of railway companies in the U S running upon any line of road crossing the frontier so long as Canadian locomotives and cars are admitted free under similar circumstances into the U S, under regulations to be prescribed by the Controller of Customs .....	free	same	Mineral and bituminous substances, n.e.s....	20 p c	same
Locust beans and locust bean meal.....	free	same	Mineralogy specimens.....	free	same
Logwood, fustic, oak and oak bark, extracts of	free	same	Models (original) of inventions and other improvements in the arts; but no article or articles shall be deemed a model which can be fitted for use.....	free	same
Logwood, compound extracts of.....	20 p c	same	Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, when imported in the original packages from the district where produced in the country where the cane was grown, and which has not been subjected to any process of treating or mixture after leaving the country from which originally shipped.		
Logs and round unmanufactured timber n.e.s.	free	same	(a) Testing by polariscope, 40° or over, a specific duty of 1 1/2 c. per gal .....		same
Macce and nutmegs.....	25 p c	same	(b) When testing less than 40°, and not less than 35°, a specific duty of 1 1/2 c. per		
Macaroni and vermicelli.....	25 p c	same			
Machinery, dating .....	27 1/2 p c	25 p c			
Machinery, n.e.s.....	27 1/2 p c	25 p c			
Machinery, mining and smelting, imported					



	Old.	New.		Old.	New.
gal., and in addition thereto 1c. per gal. for each degree or fraction of a degree less than 40°		same	Oiled paper	35 p c	.....
The packages (when of wood) in which imported to be exempt from duty.		.....	Oleo-stearine and degreas, when imported by manufacturers of leather for use in the manufacture of leather in their factories	free	same
Molasses gates	27½ p c	.....	Opium, crude	\$1 per lb.	same
Molasses and syrups of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor	¾c. per lb.	same	The outward ball or covering	free	same
Moss, Iceland and other mosses, and seaweed and seagrass, crude or in their natural state, or cleaned only	free	same	Opium, prepared for smoking	\$5 per lb.	same
Moss, other, n.e.s.	20 p c	same	Opium, powdered	\$1.35 per lb.	same
Mouldings of wood, plain	30 p c	25 p c	Optical instruments, n.e.s.	25 p c	same
Mouldings of wood, gilded, or otherwise further manuf. than plain	25 p c	25 p c	Oranges, lemons and limes, in boxes of capacity not exceeding 2½ cubic feet	25c. per box	same
Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse rakes	20 p c	same	In half boxes, capacity 1½ cubic feet	13c. per box.	same
Muslin, plant bed muslin, white cotton	25 p c	same	In cases and all other packages	10c. per cu. ft. capacity	same
Music, printed, bound or in sheets	10c. per lb.	10 p c	In bulk	\$1.50 per 1,000	same
Musical instruments, n.o.p.	25 p c	30 p c	In barrels not exceeding in capacity that of the 196 lb. flour barrels	55c. per bbl.	same
Musk, in pods or in grains	free	same	Ores of metals, of all kinds	free	same
Mustard cake	15 p c	same	Organs, cabinet	30 p c	same
Mustard, ground	25 p c	same	Organs, sets or parts of sets of reeds for cabinet organ	25 p c	same
Mustard, French mustard, liquid, as sauce	35 p c	same	Organs, pipe organs	25 p c	30 p c
Naphtha, wood naphtha, or wood alcohol	\$2.25 Im. gal.	\$2.40 Im. gal.	Ornaments of alabaster, spar, amber and terra cotta, or composition	35 p c	same
Naphtha, n.e.s.	6c. Im. gal.	5c. Im. gal.	Osiers	free	same
Needles, knitting	30 p c	same	Osiers and willow furniture	30 p c	same
Needles, steel, all other	30 p c	same	Ottar of roses and oil of roses	free	same
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	25 p c	same	Oxide of copper, black and platinum, for use in the manufacture of chlorate	free	same
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound	free	same	Pails, tubs, churns, brooms, washboards, pounders and rolling pins	20 p c	same
Newspapers and magazines, if bound	6c. per lb.	20 p c	Paints and colors, ultramarine blue, dry or in pulp, metallic colors, viz.: oxides of cobalt, copper and tin, n.e.s.	free	same
Nickel	free	same	Ochres, ochrey earths, raw siennas and colors dry, n.e.s.	30 p c	same
Nickel anodes	10 p c	same	Oxides, dry fillers, fire-proofs, umbers and burnt siennas, n.e.s.	25 p c	same
Nickel and German silver, manf. of, not plated if plated	25 p c	same	Fire-proof paint, dry	25 p c	same
Nitrate of soda or cubic nitre	free	same	Paints and colors, rough stuff and fillers, n.e.s.	25 p c	same
Nitrate of soda	free	same	Ground in spirits, and all spirit varnishes and lacquers	\$1.12½ gal.	same
Nitrate of lead, not ground	free	same	Paris green, dry	10 p c	same
Nitro glycerine	4c. per lb.	3c. per lb.	Dry white and red lead, orange mineral and zinc white	5 p c	same
Noils, being the short wool which falls from the combs in worsted factories	free	same	White lead in bulk, not mixed with oil	25 p c	same
Numbering machines, not to be classed with printing presses	27½ p c	25 p c	Painters' metal graining combs	35 p c	same
Nuts, shelled, n.e.s.	5c. per lb.	same	Painters' pallet knives	35 p c	30 p c
Nuts, almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.e.s.	3c. per lb.	same	Paintings in oil or water colors, by artists of well-known merit, or copies of Old Masters by such artists	free	same
Nuts, cocoa	\$1 per 100	same	Paintings in oil or water colors, production of Canadian artists	free	same
Nuts, cocoa, when imported direct	50c. per 100	same	Paintings, prints, engravings, drawings and building plans, photos and pictures, n.e.s.	20 p c	same
Nuts, all kinds, n.o.p.	2c. per lb.	same	Palm leaf, unmanufactured	free	same
Nutgalls	free	same	Palm leaf, when manufactured, n.e.s.	20 p c	same
Oakum	free	same	Paper weights, glass	30 p c	same
Oak bark	free	same	Paper cutters and printing presses	10 p c	same
Oats	10c. per bush.	same	Paper bags, plain, n.e.s.	25 p c	same
Oat flour	20 p c	same	Paper boxes, with chromos, but without any printed matter	6c. lb. & 20 p c	35 p c
Oatmeal	20 p c	same	Paper boxes, labelled empty	15c. lb. & 25 p c	35 p c
Oil, aniline, crude	free	same	Paper, drawing, mounted, enamelled or parchment	35 p c	same
Oil, coal, illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 30c. per gal.	25 p c	same	Paper hangings, all other, and borders, per roll of 8 yds. and under, and proportionately for greater lengths	1½ roll & 25 p c	35 p c
Oil, coal and kerosene, distilled, purified or refined, naphtha, petroleum and products of, n.e.s.	6c. Im. gal.	5c. imp. gal.	Paper, wall, not including borders, printed on plain ungrounded paper, and colored with any material except bronze, gilt or flitter	35 p c	35 p c
Oils, petroleum, crude, fuel and gas oils (other than naphtha, benzine or gasoline, when imported by manufacturers other than refiners) for use in their factories for fuel purposes or for the manufacture of gas	3c. per gal.	2½c. per gal.	Paper files, clips	30 p c	same
Oil, carbolic or heavy oil	free	same	Paper mache, manufactures of	35 p c	same
Oil, castor	20 p c	same	Paper of all kinds, n.e.s.	25 p c	same
Oil, cod liver	20 p c	same	Paper kites, as toys	35 p c	same
Oils, cocoanut and palm, in their natural state	free	same	Paper, ruled, oiled or waxed	35 p c	same
Oil, colza	20 p c	same	Paper, tarred	25 p c	same
Oil, flax seed or linseed, raw or boiled	20 p c	25 p c	Paper, union collar cloth, in rolls or sheets, not glossed or finished	15 p c	same
Oil, hair, perfumed	30 p c	same	Paper, union cloth, in rolls or sheets, glossed or finished	20 p c	same
Oil, lard oil	20 p c	25 p c	Paper, filter paper, in sheets	25 p c	same
Oils, lubricating, composed wholly or in part of petroleum, costing less than 25c. Im. gal.	6c. Im. gal.	5c. imp. gal.	Paper, fly paper	25 p c	25 p c
Oils, lubricating, all other	25 p c	same	Paper letters, gummed, plain or colored, in bulk	35 p c	same
Oils, neatfoot	20 p c	25 p c	Paper letters, gummed, put up in envelopes, with printed descriptions for special advertising purposes, signs or labels	15c. lb. & 25 p c	15c. lb.
Oil, olive, for manufacturing purposes	free	same	Paper sacks or bags of all kinds, printed or not	25 p c	same
Oil, olive, prepared for salad purposes	30 p c	20 p c	Paper, waste or clippings	free	same
Oil, sesame seed	20 p c	25 p c	Paper, pressed, in sheets	35 p c	same
Oil, tallow	20 p c	same	Paper, glazed, plated, marbled, enamelled paper, and card board, similarly finished n.e.s.	35 p c	same
Oil, all other, n.e.s.	20 p c	same	Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers and envelopes and blank books	35 p c	same
Oil cake and meal, cotton seed cake and meal, palm nut cake and meal	free	same	Parasols. (See umbrellas)	30 p c	same
Oil cloths and silk India rubbered, flocked or coated with rubber, n.o.p.	27½ p c	30 p c	Patterns of brass	30 p c	same
Oil cloth, table and shelf, enameled floor, cork matting or carpet and linoleum	30 p c, but not less than 4c. per sq. yd.	30 p c			



	Old.	New.		Old.	New.
Passover bread for free distribution among the Hebrew community in connection with their religious rites.	free	same	Pipe clay, unmanufactured	free	same
Patterns of iron or steel	27½ p c	30 p c	Pitch, Burgundy	free	same
Paving blocks, made from slag of blast furnace	20 p c	same	Pitch, pine, in packages of not less than 15 gals.	free	same
Peaches, n.o.p., the weight of the package to be included in the weight for duty	1c. per lb.	same	Pitch, pine, other	20 p c	same
Peach trees	3c. each	same	Pitch coal, for roofing	free	same
Pears, green fruit	20 p c	same	Pitch, bone, crude only	free	same
Pear trees of all kinds	3c. each	same	Plaits, straw, Tuscan, grass, chip, manilla, cotton and mohair	free	same
Peas	10c. bush.	same	Planing mills and parts of, in any stage of manufacture	30 p c	25 p c
Pearl, mother of, not manufactured	free	same	Plants, viz.: Fruit, shade, lawn and ornamental trees, shrubs and plants, n.e.s.	20 p c	same
Pearl card cases	35 p c	same	Plaster of Paris or gypsum, ground not calcined	15 p c	same
Pearl collar buttons or studs as jewelry	25 p c	30 p c	Plaster of Paris, calcined or manufactured	40c. per bbl. of 300 lbs.	12½c. 100 lbs.
Pearl, manufactures of, fancy	35 p c	same	Plasters, medicated, all kinds	25 p c	same
Pelts, raw	free	same	Plated ware and gilt ware, of all kinds, whether plated wholly or in part	30 p c	same
Pencils, lead, wood or otherwise	25 p c	same	Platinum and black oxide of copper for the manufacture of chlorate	free	same
Pencils, slate	25 p c	same	Plates, engraved on wood, steel or other metal, and transfers taken from the same	20 p c	same
Penholders, wood	25 p c	same	Playing cards	6c. per pack	same
Pens, steel	27½ p c	30 p c	Plum trees, of all kinds	3c. each	same
Pens, gold	20 p c	same	Plumbago, crude	10 p c	same
Pen racks, iron	27½ p c	25 p c	Plumbago, all manufactures of, n.e.s.	25 p c	same
Perfumery, including toilet preparations (non-alcoholic), viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth and skin	30 p c	same	Plush, of cotton	30 p c	35 p c
Perfumed spirits in bottles or flasks not weighing more than 4 oz.	50 p c	same	Plush, silks, other	30 p c	same
Perfumed spirits in bottles, flasks or other packages, weighing more than 4 oz.	\$2.25 1m. gal. and 40 p c	\$2.40 gal. and 40 p c	Pocketbooks and purses	30 p c	same
Persis or extract archill and cudb'r	free	same	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15 p c	same
Petroleum, crude, fuel and gas oils (other than naphtha, benzine or gasoline), when imported by manufacturers (other than refiners), for use in their factories for fuel purposes, or for the manufacture of gas	3c. per gal.	2½c. gal.	Pomades, all others	30 p c	same
Petroleum. (See Oils.)	free	same	Pop corn, in cakes or balls	35 p c	same
Pheasants for improvement of stock	free	same	Porcelain ware, n.e.s.	30 p c	same
Pheasants, other	20 p c	same	Porcelain shades	30 p c	same
Philosophical instruments and apparatus, not manufactured in the Dominion, and when imported by or for the use of universities, colleges and schools and scientific societies	free	same	Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills and parts thereof in any stage of manufacture	30 p c	25 p c
Philosophical, photographic, optical and mathematical instruments and apparatus, n.e.s.	25 p c	same	Potash, muriate and bichromate of, crude	free	same
Phosphorus	free	same	Potash, chlorate of, in crystals or ground only, when imported for manufacturing purposes only	free	same
Phosphor bronze in blocks, bars, sheet and wire	10 p c	same	Potash, German mineral	free	same
Photograph albums	35 p c	same	Potash, red and yellow prussiate of	free	same
Album insides of paper	free	same	Potatoes, sweet	10c. bushel	same
Photographers' albumenized paper	30 p c	same	Pork, barrelled in brine (barrels containing same to be free of duty)	2c. per lb.	same
Photographic dry plates	30 p c	same	Potatoes, other	25 p c	15c. bush.
Piano covers, rubber and cotton	27½ p c	35 p c	Poultry and game of all kinds	20 p c	same
Piano stools	30 p c	same	Precious stones, in the rough	free	same
Pianofortes	35 p c	30 p c	Precious stones, also imitations, polished, but not set or otherwise manufactured, n.e.s.	10 p c	same
Pianofortes, parts of	25 p c	same	Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters used in printing and bookbinding establishments, and lithographic presse	10 p c	same
Pickers, raw hide, for cotton looms	20 p c	25 p c	Prunella	free	same
Pickles, sauces and catsups, including soy	35 p c	same	Pulp wood	25 p c	same
Pictorial illustrations of insects, etc., when imported by and for the use of colleges and schools, scientific and literary societies	free	same	Pulp or grasses	free	same
Picture and photographic frames, of any material	30 p c	same	Pumice or pumice stone, ground or unground	free	same
Picture nails	32½ p c	30 p c	Pumps, of all kinds	30 p c	same
Pictures, framed	30 p c	same	Pumps, steam	30 p c	25 p c
Pillows and bolsters	30 p c	same			
Pins, manufactured from wire of any metal	30 p c	same			

	Old.	New.		Old.	New.
Putty .....	15 p c	same	Sateens, for use of corset manufactur-		
Putty, dry, for polishing granite .....	free	same	ers, etc. ....	25 p c	same
Quills, in natural state or unpl'd. ....	free	same	Sauces, catsups and pickles, including		
Quills, other .....	20 p c	same	soy .....	35 p c	same
Quince trees of all kinds .....	3c. each	same	Sausage skins or casings, not cleaned.	free	same
Quinine, sulphate of, in powder .....	free	same	Sawdust, of the following woods: amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, red wood, satin wood, white ash, persimmon and dogwood .....	free	same
Rags of cotton, linen, jute, hemp and woolen, paper waste or clippings, and waste of any kind except mineral waste .....	free	same	Scales, and weighing beams. ....	30 p c	same
Rags from Europe, except Great Britain, prohibited .....			Scenery, theatrical and other .....	20 p c	same
Railway rugs of all materials. ....	30 p c	same	School ink wells. ....	30 p c	same
Raisins .....	1c. per lb.	same	School bags. ....	30 p c	same
Raspberry and blackberry bushes ....	20 p c	same	Screws, commonly called wood screws, 2 in. and over in length .....	3c. lb.	35 p c
Rattans and reeds, manufactured or partly manufactured .....	17½ p c	15 p c	1 in. and less than 2 .....	6c. lb.	35 p c
Rattans and reeds in their natural state	free	same	Less than 1 in., 8c. lb., provided that duty shall not be less than	35 p c	same
Red liquor for dyeing and calico printing	free	same	Screws, of brass or other metals, n.e.s.	30 p c	35 p c
Refrigerators .....	30 p c	same	Screw jacks of every description .....	35 p c	same
Rennet, raw or prepared .....	free	same	Seeds—beet, carrot, turnip, annatto, flax, mangold and mustard .....	free	same
Resin, in pkgs, not less than 100 lbs..	free	same	Seeds—flower, garden, field and other seeds for agricultural or other purposes, when in bulk or large parcels, n.o.p. ....	10 p c	same
Resin or rosin oil .....	free	same	The same in small parcels .....	25 p c	same
Resin, other, n.e.s. ....	20 p c	same	Seeds—aromatic, which are not edible and are not in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, anise, anise star, caraway, cardamom, coriander, cummin, fennel and fenugreeek .....	free	same
Ribbons of all kinds and materials ...	30 p c	35 p c	Seed peas—imported from the United Kingdom for the purpose of seed ...	free	same
Rice, uncleaned, unhulled or paddy, 3-10c. per lb., but not less than ...	30 p c	½c. per lb.	Seedling stock for grafting, viz., plum, pear, peach and other fruit trees ...	free	same
Rice, other .....	1½c. lb.	same	Senna leaves .....	free	same
Rice and sago flour and sago .....	25 p c	same	Settlers' effects .....	free	same
Rice, when imported by makers of rice starch, for use in their own factories.	¾c. lb.	same	Sewing machines, or parts of .....	30 p c	same
Rope, iron wire .....	25 p c	same	Shades, glass and porcelain, for lamps and gaslights .....	30 p c	same
Rope, or cordage .....	1½c. lb. and 10 p c	20 p c	Shawls and traveling rugs of all kinds.	25 p c	30 p c
Roots, medicinal, viz., aconite, calumba, ipecacuanha, rhubarb, sarsaparilla, squills, taraxicum and valerian .....	free	same	Shawls, silk. ....	25 p c	30 p c
The same ground or powdered ..	20 p c	same	Sheep, for improvement of stock. ....	free	same
Rose bushes .....	20 p c	same	Sheep skins, tanned only .....	15 p c	same
Rotten stone .....	20 p c	same	Sheep skins, dressed and waxed, or glazed .....	17½ p c	same
Rove, when imported for the manufacture of twine for harvest binders ...	10 p c	5 p c	Shellac, white, for manuf'g purposes..	free	same
Ruling pens .....	10 p c	same	Shells of all kinds, unmanufactured ..	free	same
Rye (see grain) .....	10c. bush.	same	Shells, manufactured, fancy. ....	35 p c	same
Rye flour .....	50c. bbl.	same	Sheet music .....	10c. lb.	10 p c
Saccharine or any product containing over one-half of one per cent. thereof.	20 p c	same	Sheet iron signs, not framed .....	25 p c	30 p c
Saddlers' soap .....	25 p c	35 p c	Ships, built in a foreign country, on application for Canadian register, except machinery .....	10 p c	same
Saddlery of every description .....	30 p c	same	Machinery on same .....	25 p c	same
Saffron and safflower, and extracts of, and saffron cake .....	free	same	Shirts, costing more than \$3 per doz..	\$1 doz. and 25 p c	35 p c
Sago .....	25 p c	same	Shirts, n.e.s. ....	35 p c	same
Sago flour .....	25 p c	same	Shoemakers' pitch and wax .....	20 p c	same
Sails, for boats and ships, also tents and awnings .....	25 p c	same	Show cases .....	35 p c	same
Sal ammoniac and sal soda .....	free	same	Show cards, framed .....	30 p c	35 p c
Saleratus .....	20 p c	same	Silex or crystallized quartz .....	free	same
Salt, imported from the United Kingdom or any British possessions, or imported for the use of the sea or the gulf fisheries, n.e.s. ....	free	same	Silk, clothing .....	32½ p c	35 p c
Salt, fine, in bulk, and coarse salt, n.e.s. ....	5c. 100 lbs.	same	Silk hosiery .....	10c. doz. prs. and 35 p c	35 p c
Salt, in bags, barrels, or other packages (packages same duty as if imported empty) .....	7½c 100 lbs	same	Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste. ....	free	same
Saltpetre .....	free	same	Silk twist, sewing and embroidery silk.	25 p c	same
Salt cake (sulphate of soda), crude ...	free	same			
Sand .....	free	same			
Sand, colored .....	20 p c	same			
Sand cloth .....	20 p c	35 p c			
Sand (iron) or globules for polishing granite .....	free	same			
Sand, glass, flint and emery paper .....	20 p c	35 p c			
Satchels .....	30 p c	same			
Sausage casings, n.e.s. ....	20 p c	same			

	Old.	New.		Old.	New.
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organize, not colored. . . . .	15 p c	same	hydrated oxide of ethyl, or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey, all spirituous or alcoholic liquors, n.o.p.	\$2.25 gal.	\$2.40 gal.
Silk velvets, and all manufactures of silk or of which silk is the component part of chief value, n.e.s., except church vestments . . . . .	30 p c	same	Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil. . . . .	\$2.25 gal.	\$2.40 gal.
Silver leaf . . . . .	25 p c	same	Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any substance known as wood spirit or methylated spirit; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schapps, tafia, angostura, and similar alcoholic bitters or beverages . . . . .	\$2.25 gal.	\$2.40 gal.
Silver-plated ware . . . . .	30 p c	same	Spirits and strong waters of any kind mixed with any ingredient or ingredients and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, n.e.s. . . . .	\$2.25 gallon and 30 p c	\$2.40 and 30 p c
Skins, bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation . . . . .	free	same	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each . . . . .	50 p c	same
Slates, roofing . . . . .	30 p c	25 p c	When in bottles, flasks or other packages weighing more than 4 oz. each . . . . .	\$2.25 gal. and 40 p c	\$2.40 and 40 p c
provided that the duty on roofing slate shall not exceed 75c. per square for black or blue slate, and 90c. for slate of other colors.			Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.	\$2.25 gal. and 30 p c	\$2.40 gal. and 30 p c
Slates, school and writing . . . . .	30 p c	25 p c	Vermouth, containing not more than 30 per cent., and ginger wine, containing not more than 26 per cent. of proof spirits . . . . .	30c. gal.	90c. gal.
Slate mantels . . . . .	30 p c	same	If containing more than these percentages, respectively, of proof spirits. . . . .	\$2.25 gal. 20 p c	\$2.40 gal. same
Slate pencils . . . . .	25 p c	same	Sponges . . . . .	free	same
Slates and manufactures of, n.e.s. . . . .	30 p c	same	Spurs and stilt, used in the manufacture of earthenware . . . . .	free	same
Sledges . . . . .	30 p c	same	Square reeds and rawhide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers for use in the mfr. of whips in their own factories.	free	same
Sleighs . . . . .	30 p c	35 p c	Starch, including farina, corn starch or flour, and all preparations having the qualities of starch. (The weight of the package to be included in the weight for duty) . . . . .	1 1/2 c. lb.	same
Soap, common or laundry, not perfumed . . . . .	1c. per lb.	same	Stones, burr, in blocks, rough or unmanufactured and not bound up or prepared for binding into millstone.	free	same
Soap, castile, mottled or white . . . . .	2c. lb.	same	Stone, rough freestone, flag stones, granite, sandstone, and all building stone, except marble, from the quarry, not hammered or chiselled . . . . .	20 p c	15 p c
Soap, n.e.s., pearline and other soap, powders, pumice, silver and mineral soaps, sapolio and other like articles	35 p c	same	Stone, granite, flagstones and freestones, dressed, all other building stone dressed, except marble, and all manner of stone, n.e.s. . . . .	30 p c	20 p c
Socks or stockings of cotton, wool, worsted, the hair of the alpaca goat or other like animal . . . . .	10c. doz. prs. and 35 p c	35 p c	Stone, lithographic, not engraved . . . . .	20 p c	same
Soda ash caustic in drums; silicate in crystals or in solution; bichromate nitrate or cubic nitre, sal soda, sulphate of soda, arseniate, binarseniate, bisulphate, chlorate, chloride and stannate of soda . . . . .	free	same	Stone, grindstones, not mounted and not less than 36 inches in diameter. . . . .	\$1.75 ton.	15 p c
Soda, bicarbonate of . . . . .	20 p c	same	Straw and manufactures of, n.e.s. . . . .	20 p c	same
Soda, nitrite of . . . . .	free	same	Straw boards in sheets or rolls, plain or tarred . . . . .	30c. 100 lbs.	25 p c
Solder . . . . .	30 p c	same			
Soups . . . . .	25 p c	same			
Soy . . . . .	35 p c	same			
Spectacles and eyeglasses . . . . .	30 p c	same			
Spectacles and eyeglass frames, parts of	20 p c	same			
Spelter, in blocks and pigs . . . . .	free	same			
Spermaceti . . . . .	20 p c	same			
Spices of all kinds, except mace and nutmegs, unground . . . . .	12 1/2 p c	same			
Spices, ground . . . . .	25 p c	same			
Spices, mace and nutmegs . . . . .	25 p c	same			
Spirituous or alcoholic liquors distilled from any material or containing, compounded from or with distilled spirits of any kind and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof as follows, viz.:					
Ethyl alcohol or the substance commonly known as alcohol,					

	Old.	New.		Old.	New.
Sugar of milk .....	20 p c	same	Tinware, stamped, japanned ware and galvanized iron ware .....	25 p c	same
Sugar of milk tablets, not further sweetened .....	20 p c	same	Tinware, and manufactures of tin, n.e.s.	25 p c	same
Sugar, glucose or grape sugar .....	1 1/4 c. lb.	3/4 c. lb.	Tobacco, cigars and cigarettes .....	\$2 per lb. and 25 p c	\$3 lb 25 p c
Sugar, all above No. 16, Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, the usual packages in which they are imported to be free .....	114-100c. lb	1c. lb.	Tobacco, manufactured, and snuff .....	35c. per lb. and 12 1/2 p c	50c. lb.
Sugar, all under 16 Dutch standard ..	1/4 c. lb.	same	Tobacco, cut .....	45c. per lb and 12 1/2 p c	55c. lb.
Sugar candy, brown or white, and confectionery, including sweetened gums, candied peels, and pop corn .....	1/4 c. lb. and 35 p c	same	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same .....	35 p c	same
Sulphate of quinine (in powder) .....	free	same	Tools, mechanics' and edge tools, n.e.s.	35 p c	30 p c
Sulphate of iron (copperas) and sulphate of copper (blue vitriol) .....	free	same	Towels of every description .....	25 p c	30 p c
Sulphur and brimstone, in roll or flour.	free	same	Towel racks and rollers .....	30 p c	same
Sulphuric ether .....	5c. lb.	25 p c	Toys, all kinds and materials .....	35 p c	same
Surgical belts or trusses and suspensory badges of all kinds .....	25 p c	20 p c	Tracing cloth .....	30 p c, but not less than 4c. sq. yard	30 p c
Surgical and dental instruments and surgical needles .....	25 p c	10 p c	Travelers' baggage, under regulations to be prescribed by the Minister of Customs .....	free	same
Syrup, glucose syrup and corn syrup, or any syrup containing any admixture thereof .....	1 1/4 c. lb.	3/4 c. lb.	Trees, n.e.s. ....	free	same
Tags, tin, for plug tobacco .....	25 p c	same	Tree nails .....	free	same
Tagging, metal, plain, japanned or coated, in coils, not over 1 1/2 inches in width, when imported by manufacturers of shoe and corset laces, for use in their own factories .....	free	same	Tripoli .....	20 p c	same
Tails, undressed .....	free	same	Trunks .....	30 p c	same
Tape measures .....	25 p c	same	Trunk trimmings .....	30 p c	same
Tapioca .....	20 p c	25 p c	Turmeric .....	free	same
Taraxicum root .....	free	same	Turpentine, raw or crude .....	free	same
Tarpaulin, cotton, plain or coated with oil, paint, tar or other composition ..	30 p c	same	Turpentine, spirits of .....	5 p c	same
Tar, pine, in packages of not less than 15 gallons each .....	free	same	Turtles .....	free	same
Tassels .....	30 p c	35 p c	Twine for harvest binders, of hemp jute, manilla or sisal, and of manilla and sisal mixed .....	12 1/2 p c	10 p c until Jan. '98 then free
Teas and green coffees, imported direct from the country of growth and production .....	free	same	Type, for printing .....	20 p c	same
This item shall include teas and coffees purchased in bond in any country where tea and coffee are subject to Customs duty, provided there be satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the country where the same is purchased.			Type metal .....	10 p c	same
Tea and green coffee, n.e.s. ....	10 p c	same	Type writers .....	27 1/2 p c	25 p c
Teasels .....	free	same	Type-making accessories for printing presses .....	30 p c	10 p c
Telephones and telegraph instruments: telegraph, telephone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n.e.s. ....	25 p c	same	Typewriters, tablets with movable figures, geographical map and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented .....	free	same
Telescopes .....	25 p c	same	Ultramarine Blue, dry or in pulp .....	free	same
Tents and awnings .....	25 p c	same	Umbrellas, parasols and sunshades of all kinds and materials .....	35 p c	same
Terra japonica, gambier or cutch .....	free	same	Umbrella and parasol, steel and iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, for the use of manufacturers of umbrellas .....	free	same
Terra cotta panels, mouldings and cornices .....	30 p c	same	Umbrella parasol and sunshade sticks or handles, in the rough, not further manufactured than cut into suitable lengths .....	free	same
Terraline, vases and plaques .....	35 p c	same	Unenumerated articles .....	20 p c	same
Thermometers, all kinds .....	25 p c	same	Vaccine and ivory vaccine points .....	free	same
Terra alba .....	20 p c	same	Valerian root .....	free	same
Thimbles, steel .....	27 1/2 p c	25 p c	Varnishes, n.e.s. ....	20c. gal. and 20 p c	same
Thimbles, brass .....	30 p c	same	Varnish, black and bright for ship use.	free	same
Thread, linen, n.e.s. ....	20 p c	35 p c	Varnish and colors ground in spirits ..	\$1.12 1/2 gal.	same
Tin, in blocks, pigs, bars and sheets, plates and tinfoil and tin strip waste.	free	same	Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes .....	35 p c	same
Tin, crystals and tea lead .....	free	same	Vases, glass, plain or fancy .....	20 p c	same
Tin plates in sheets or strips, decorated	25 p c	same	Vases, china and porcelain .....	30 p c	same
Tin whisk holders, lacquered .....	25 p c	same	Vases, earthenware .....	30 p c	same
Tinned iron kettle ears .....	27 1/2 p c	25 p c	Vegetables, when fresh or dry salted, n.e.s. ....	25 p c	same
			Vegetables, tomatoes, fresh .....	20c. bush. and 10 p c	same

	Old	New.		Old.	New.
Vegetables, sweet potatoes and yams..	10c. bush.	same	In bottles containing not more than a pint and more than 1/2 pint...	\$1.65 dozen	same
Vegetables, tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s. The weight of the can or other package to be included in the weight for duty.....	1 1/4c. lb.	same	In bottles containing 1/2 pint each or less.....	82c. doz.	same
Vegetables, onions, sets for planting, not fit for table use.....	20 p c	same	In bottles containing more than 1 quart each shall pay, in addition to \$3.30 per dozen bottles, at the rate of \$1.65 per gallon on the quantity in excess of 1 quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty, there shall be an ad valorem duty of.....	30 p c	same
Velveteens and cotton velvets and cotton plush.....	30 p c	30 p c	Wire cloth of brass or copper.....	20 p c	25 p c
Veneers of wood, not over 3-32 of an inch in thickness.....	.....	7 1/2 p c	Wire cloth, iron or steel.....	30 p c	same
Veneers of wood, not over 1-16 of an inch thick, made from woods native to Canada.....	10 p c	.....	Wire, of all metals and kinds, n.e.s. ...	25 p c	20 p c
Velocipedes.....	30 p c	same	Wire ferrules, iron or steel.....	27 1/2 p c	25 p c
Veneers, ivory, sawn only.....	free	same	Brass.....	30 p c	same
Veneers, ivory, other, n.e.s.....	20 p c	same	Wire phosphor, bronze blocks, sheets and wire.....	10 p c	same
Vente, fireclay chimney linings, glazed or sunglazed.....	35 p c	same	Wire, covered with cotton, linen, silk or other material.....	30 p c	same
Verdigris or sub-acetate of copper (dry)	free		Wire rigging for ships and vessels....	free	same
Vinegar, of any strength not exceeding the strength of proof; for each deg. of strength in excess of the strength of proof an additional duty of 2c. ..	15c. imp. gal.	same	Wire, barbed wire fencing.....	3/4 c. lb.	(see above)
Vices.....	35 p c	30 p c	Wire, buckhorn and strip fencing....	1/2 c. lb.	15 p c
Wagon and cart brushes.....	35 p c	25 p c	Wire, brass and copper wire, twisted, when imported by manufacturers of boots and shoes for use in their own factories.....	free	same
Wall decorations, Lincrusta Walton..	1 1/4c. roll of 8 yds. and 25 p c	35 p c	Wire, crucible cast steel.....	free	same
Walking sticks and canes of all kinds, n.e.s.....	25 p c	30 p c	Wire, of iron or steel, Nos. 13 and 14 gauge, flattened and corrugated, used with the wire grip machine for the manufacture of boots, shoes and leather belting, imported by manufacturers of such articles to be used for these purposes only in their own factories.....	free	same
Washing crystal.....	20 p c	same	Wire rods, brass copper, iron or steel, rolled round, under 3/8 in. in diameter, when imported by wire manufacturers making wire for use in their own factories.....	free	same
Watches.....	25 p c	same	Wire, soft drawn Bessemer spring steel wire of Nos. 10, 12 and 13 gauge, and Homo spring steel wire of Nos. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used in their own factories.....	free	same
Watch cases.....	35 p c	30 p c	Wire, flat strip and flat steel, when imported into Canada by manufacturers of buckthorns, plain strip or other fencing, and safety barb wire fencing, for use in their own factories in the manufacture thereof.....	free	same
Watch, composition metal for the manufacture of filled gold watch cases.....	10 p c	same	Wire screw hooks and eyes, iron.....	27 1/2 p c	.....
Watch keys, of brass.....	30 p c	25 p c	Wire, platinum sheets; retorts, pans, condensers, tubing and pipe made of platinum, imported by manufacturers of sulphuric acid for use in the manufacture or concentration of sulphuric acid.....	free	same
Watch keys, of steel.....	27 1/2 p c	25 p c	Wire nails.....	1c. lb.	3-5c. lb.
Watch actions or movements.....	10 p c	same	Wire, brass rods cut to special length.	30 p c	same
Water meters.....	30 p c	same	Wire rope, of iron and steel, n.o.p....	25 p c	same
Wax, paraffine, and animal stearine of all kinds.....	2c. lb.	30 p c	Wire work, and manufactures of iron wire, n.e.s.....	27 1/2 p c	20 p c
Wax, manufactures of, other.....	20 p c	same	Wood, cordwood.....	20 p c	same
Webbing, elastic.....	20 p c	same	Wire window screens.....	30 p c	same
Webbing, non-elastic.....	20 p c	same	Wood furniture, house, cabinet or office, including bedsteads, hair, spring and other mattresses, bolsters and pillows, and picture frames....	30 p c	same
Whalebone, unmanufactured.....	free	same	Wood caskets and coffins.....	25 p c	same
Whalebone, manufactures of, n.e.s. ...	20 p c	same	Wood for fuel.....	free	same
Wheat.....	15c. bush.	12c. bush.	Wooden mallets.....	35 p c	30 p c
Wheat flour.....	75c. bbl.	60c. bbl.			
Wheels, parts of, hubs and spokes, in the rough.....	free	same			
Wheelbarrows and other like articles..	30 p c	same			
Whips of all kinds, including thongs and lashes.....	35 p c	same			
Whiting or whitening, gilders' whiting and Paris white.....	free	same			
Willow for basket makers.....	free	same			
Willow and osier works, n.e.s. ....	25 p c	same			
Window curtain poles.....	30 p c	same			
Window blind rollers, finished or mounted.....	35 p c	same			
Window shades, made of paper.....	35 p c	same			
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant, containing 26 per cent. or less of spirits of strength of proof, imported in wood or bottles.....	25c. imp. gal. and 30 p c	same			
Wines of every degree above 26 up to 40 p. c., 3c. more for each degree of strength and.....	30 p c	same			
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint.....	\$3.30 dozen bottles	same			

	Old.	New.		Old.	New.
Wood pumps.....	30 p c	25 p c	Wool noils.....	free	same
Wood hubs, spokes, felloes and parts of wheels, rough hewn or sawn only	free	same	Woolen shawls and shawls of all kinds	25 p c	30 p c
Wood, felloes of hickory, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured.....	free	same	Woolen socks and stockings.....	10c. doz. prs. and 35 p c	35 p c
Wood, shingles.....	20 p c	free	Woolen waste, fit only for the manufacture of paper.....	free	same
Wood, pails, tubs and churns, brooms, washboards, pounders and rolling pins.....	20 p c	same	Xyolite, or celluloid, in sheets, lumps or blocks, in the rough, n.e.s.....	free	same
Wood pulp.....	free	25 p c	Yarns, cotton and cotton warps, dyed or undyed, n.e.s.....	25 p c	same
Wood, manufactures of, n.e.s.....	25 p c	same	Yarns, composed wholly or in part of wool, worsted, the hair of the Alpaca goat, or other like animal, costing 5c. lb. and under.....	5c. lb. and 20 p c	20 p c
Wood, lumber and timber, manufactured.....	20 p c	25 p c	Yarns, woolen and worsted, n.e.s.....	30 p c	same
Wood, lumber and timber, planks and boards, amaranth, boxwood, cocoboral, rosewood, cherry, walnut, chestnut, gumwood, mahogany, pitch pine, redwood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart, ebony, lignumvitæ, red cedar, and satinwood and white ash, when not otherwise manufactured than rough sawn or split; or creosoted, vulcanized or treated by any other preserving process; and the wood of the persimmon and dogwood trees, hickory billets and hickory lumber sawn to shape for spokes of wheels, but not further manufactured; and hickory spokes, rough, turned but not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished.....	free	same	Yarn, jute, flax or hemp, plain, dyed or colored, when imported by the manufacturers of carpets, rugs and mats, and of jute webbing or jute cloth, and twines for use in their factories.....	free	same
Wood, sawed boards, planks and deals, planed or dressed on one or both sides, when the edges thereof are pointed or tongued and grooved. Provided that such lumber may be imported free of duty upon proclamation of the Governor-in-Council, which may be issued whenever it appears to his satisfaction that similar lumber from Canada may be imported into the U.S. free of duty.	25 p c	same	Yarn, spun from the hair of the Alpaca or Angora goat, when imported by manufacturers of braids, for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs	free	same
Wood, logs, and round unmanufactured timber.....	free	same	Yarns, cotton, No. 40 and finer.....	free	same
Wool, and hair of the alpaca goat, camel, unmanufactured, and other like animals, not further prepared than washed, n.e.s.....	free	same	Yarn of wool or worsted, when genapped, dyed and finished, and imported by the manufs. of braids, cords, tassels and fringes, for use in their factories in the manufacture of such articles only.....	free	same
Wool and woolen, manufactures of, composed wholly or in part of wool, worsted, hair of alpaca goat, or other like animals, viz.: Blankets and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, felt cloth, n.e.s..	5c. lb. and 25 p c	35 p c	Yarns, mohair.....	free	same
Wool and woollens—All fabrics composed wholly or in part of wool, worsted, hair of alpaca goat, or other like animal, n.e.s.....	30 p c	35 p c	Yeast, compressed yeast, not over fifty pounds weight, the weight of the package to be included in the weight for duty.....	6c. lb.	same
Wool clothing, ready-made, and wearing apparel of every description, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.o.p....	5c. lb. and 30 p c	35 p c	Yeast cakes and baking powders, the weight of the package to be included in the weight of duty.....	6c. lb.	same
Wool knitted goods of every description, including knitted underwear, n.e.s.....	53 p c	same	Yeast, compressed, in bulk or mass of not less than fifty pounds.....	3c. lb.	same
Wool, viz.: Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada.....	3c. lb.	same	Yellow metal, in bolts, bars and for sheathing.....	free	same
Wool hosiery, shirts, etc.....	35 p c	same	Zinc, chloride, and sulphate of.....	free	same
			Zinc, in blocks, pigs and sheets.....	free	same
			Zinc, seamless drawn tubing.....	free	same
			Zinc, manufactures of, n.e.s.....	25 p c	same
			Zinc dust.....	free	same

SCHEDULE D — RECIPROCAL TARIFF.

On all the products of countries entitled to the benefits of this Reciprocal Tariff, under the provisions of section sixteen, the duties mentioned in Schedule A shall be reduced as follows:

On and after the twenty-third day of April, 1897, until the thirtieth day of June, 1898, inclusive, the reduction shall in every case be one-eighth of the duty mentioned in Schedule A, and the duty to be levied, collected and paid shall be seven-eighths of the duty mentioned in Schedule A.

On and after the first day of July, 1898, the reduction shall in every case be one-fourth of the duty mentioned in Schedule A, and the duty to be levied, collected and paid shall be three-fourths of the duty mentioned in Schedule A.

Provided, however, that these reductions shall not apply to any of the following articles, and that such articles shall in all cases be subject to the duties mentioned in Schedule A, viz.: Wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; sugar, molasses and syrups of all kinds, the product of the sugar cane or beet root; tobacco, cigars and cigarettes.

## HINTS TO RETAILERS.

By a Head Clerk  
OVER ZEALOUS SALESMEN.

CLERKS should try to sell a customer as large a quantity of goods as possible, but, at the same time, it must be remembered that intending purchasers often like to look about them before buying, and that any attempt to hurry them or force a sale will only offend. In some stores if a lady enters and examines the goods, but does not immediately make a purchase, the clerk serving her will harass and worry her in his attempts to sell her something she does not want. This is particularly noticeable amongst inexperienced salesmen. No doubt they mean well and are anxious to do what is right, but they should learn that they cannot sell goods by pestering customers.

One of the things that go to make the departmental store popular amongst women is the fact that they may go there, see what they want and learn the prices, without being annoyed by pushing and over-zealous salesmen

## CASUAL CUSTOMERS.

"There is no use talking," remarked a large retailer to THE REVIEW, "no customer pays as well as the 'casual.' He comes in, buys what he wants, pays cash for it and goes out again. He asks no favors and doesn't occupy our time by loafing around and talking. Regular customers are all right, but some of them expect too much. Many people who deal regularly with a man, feel as if they owned the place. They expect credit, as a matter of course, and want to get things below cost, too. They think they know more about running the business than I do and are mad because I won't let them show me where I'm out. No, sir," concluded our friend, "for profitable dealing give me your occasional cash customer every time."

This may appear to be an exaggerated view of the case, but the matter is worth considering. Departmental stores depend entirely on what may be called "casual custom" and certainly they appear to thrive on it.

## STOCK-KEEPING.

Some merchants do nothing but sit around the store and kick about times being hard. Here is a sample of the store you find them running

The floor looks as if it had not been swept for a year or more, the windows might have been washed and changed last summer, the shelves, fixtures and goods look as if they had never been dusted, and yet this man expects to do business and get along as well as he did twenty years ago. A lady came in and wanted to buy some cotton. About eight different grades were crammed into a space sufficient for four lines. The clerk, in order to get the one he wanted, had to haul out every piece, and then it was not fit to show anyone; she did not like the looks of it and went out. Another lady came in and wanted some blouses. They were thrown in the boxes like so many rags. She, of course, went out without buying. The merchant said, "See that? come in, and go, don't buy anything."

Storekeepers must remember that such articles as blouses are very often wanted by people going to picnics, and they do not

want a soiled one, but something nice and fresh. It is just as easy, in fact easier, to keep everything in apple-pie order.

Brush and dust everything in the store at least once a week and see what a different appearance the place will have. You will also see a pleasant increase in your sales.

## CHANGE YOUR WINDOWS.

It is a common thing to hear merchants complaining about goods being spoiled which are in the windows during the warm seasons. This is the very time you should change them at least once a week, and sometimes oftener; you are then able to keep it clean so that anyone passing can see what you have in the window. By changing the window once or twice a week one can put all the new lines and novelties in, which if they were left in any length of time would be completely ruined.

There is no better place to show goods than in the window. People passing will stop to see what you have there, for a glance tells them it is different from last week. Their curiosity is aroused and, wanting to know more, they go inside, it brings no trouble on your part to show the goods and explain all details. If they do not purchase them it is because they have no use at present for your articles, but when they do want something in that line, they will keep you in mind, and, moreover, tell their friends.

## CHECK BOOKS.

Every merchant should have them, even to the smallest country store. By it one can tell the exact amount of sales of each clerk, and when a clerk finds out that his employer knows to a cent what he is selling he will strive to show large receipts. A very good plan is to have each clerk numbered. Clerks must put their number upon each check and account for any check lost or torn. Have a stated sum for each clerk to average per month. They will try to come a notch above it and will work harder to make sales that probably they would miss if no account is kept of what they sell.

## CLEARING OUT STOCK.

Arguing against carrying over dead stock The New York Chronicle's man says. "The country storekeeper who does business on a small capital can't afford to shut up a dollar of it in dead stock, and every dollar's worth of stock he carries over is dead as a door nail for at least half a year.

"Every morning during this time the country merchant should investigate some department each day and have an understanding with the man in charge, and if there is no one in particular in charge, then he should have an understanding with everyone that has the run of it.

"You can't be too careful, or too watchful, just now, as a little extra push now may mean a few hundreds of dollars free capital for fall use, and it may mean more; it has meant salvation to many a hard-pressed merchant. There is nothing relieves a man, in a pinch, like a trifle of ready money.

"It should be taken into consideration that these cheap sales extend your influence, widen your field and enlarge your outlet. The more you do sell, the more you may sell and certainly the more you will sell."





RETURNED  
Aug 11/97

RETURNED  
Aug 11/97

Temporary success may be gained in many ways, but a success to be lasting must rest on solid merit. Instance the...

# HEALTH UNDERWEAR

It has stood the test of experience. It has never failed to meet expectation. It has promptly established itself in favor where once introduced, and its merits are to-day known to the great majority of dealers. This is not the result of accident or chance, but because the goods are carefully manufactured from superior fabrics with due attention to full and correct sizes and proper proportions.

This has given them their present prestige, and made the name "HEALTH" synonymous with the best practical values in Men's Undergarments.

MANUFACTURED BY...

The Montreal Silk Mills Co.

MONTREAL



RETURNED  
Aug 11/97

Reliability has a Value

It saves time, energy and money. Your confidence in our goods will not be misplaced. You can perpetuate our lines, and you will want to do so. They will sell and **MAKE YOU FRIENDS.** That is why we urge you to...

**BUY** Diamond Brand Underwear

HERMANN H. WOLFF & CO., MONTREAL.





### THE DEPARTMENT STORE MOVEMENT.

Editor DRY GOODS REVIEW :

SIR,—In your issue of July we find an article under this heading which, upon examination, appears in large measure to be an article from the pen of one E. Strauss, in *The Iron Age*, admitted by *THE DRY GOODS REVIEW* to be "as reasonable" as are most or any of the articles in favor of the modern departmental stores, though even with its sentiments *THE DRY GOODS REVIEW* is not at agreement.

Only one feature of that article so culled seems to be worthy any consideration, and that feature is one which we commonly hear given in support of the departmental store in all its ramifications. That particular feature is the claim that the departmental store is based upon "progress," with the added instruction that "progress is naturally a destroyer."

Certainly, to change from one form to another means the destruction of the first. But as men are men the world over, with practically the same necessities under the same circumstances, may we not well question the wisdom of that change which causes men to suffer even temporary hardship while others are reaping a benefit? Progress in machinery is a blessing to such extent as it blesses without injury. The sewing machine which Mr. Strauss says "has thrown many poor seamstresses out of employment"—is a blessing only to the extent that it helps poor seamstresses in their employment. The power loom is a blessing only to such extent as it blesses all who labor.

The writer is not hatching a quarrel with departmental stores because they are departmental rather than special. Any sane person should be able to reason out what seems to be patent to Mr. E. Strauss, that there is economy of time, labor and material in twenty-five different stocks under one solid roof, as against twenty-five different stocks under twenty-five differing roofs and managements. But certain hard facts still remain unsettled. The fact—which Mr. Strauss likely knows as well as anybody else—that departmental or specialising stores, in all parts of what is called the civilized world, are to day selling many goods at a direct loss instead of profit. The larger the store, the larger the business, the more of this thing occurs, as a rule. Of course, the public are asked to believe that it is superior buying and closer selling on the parts of those who do the greatest amount of this thing. All of this has but one ending—eventually it benefits nobody. Yet we are asked to believe in it under the name of "progress."

True progress is that which is a benefit to humanity in the gross, and in its evolution is oppressive to none. This manner and method of exchanging the products of labor at present in vogue does not seem to have been productive of much blessing to those who have produced. With all due respect to a time-honored song, when many Britons are engaged in factories from morn till night (and often late at that) in grinding out the comforts and luxuries of life, which are afterwards carted away and placed behind lock and key in closed doors either in departmental or specialising stores, we question its truth when it says that "Britons Never, Never Shall Be Slaves." The law of Malthus—the survival of the strongest—may do for beasts; but as we claim to be a grade higher, it seems a little out of place for Mr. Strauss to suggest that because our little ones are helpless their heads should be dashed against stone walls.

Unfortunately, some of our gifted (?) legislators seem to have learned their political economy (?) in the same school as Mr.

Strauss, and we suppose that is why he smilingly speaks of fish eating each other, and esteems it excusable for men to do likewise. Folly ends foolishly.

Ontario, July 19, 1897.

DRY GOODS.

[See comment on another page. — Editor REVIEW.]

### RE DEPARTMENTAL STORES.

Editor DRY GOODS REVIEW:

SIR,—We were a little surprised on reading in *THE REVIEW* that "not so much is heard of this subject just now." You do not seem to be aware that the retail merchants of Ontario are organizing an association and have canvassers out now organizing branch local associations in every town, and that nearly every merchant in the province is joining it and paying his two dollars for entrance fee. Wake up and learn what is going on.

We are going to have something to say in future about the laws of trade and commerce.

Yours respectfully,

RETAILER.

[We had not overlooked the formation of the society in question in Ontario, but as the department stores continue to do business we assume that its existence does not worry them much. To organize the retail trade is a good thing, however, especially in the towns. The merchants of each place should always be organized. If they prefer to organize provincially and pay two dollars a year for the privilege, so much the better. But it is from the local organizations we expect the most. Without the co-operation of the press and the legislators, the evil methods of department stores cannot be fought successfully. A provincial organization is an excellent idea, and when managed economically and efficiently becomes a convenient organ of trade expression, yet we rely much on local merchants combining and acting together.

"Retailer" says, in a way we like, that in future "merchants are going to have something to say about the laws of trade and commerce." That is right. Let members of Legislatures and Parliament know from the merchants of their own county that when this question comes up they must vote and speak straight. A central organization is good, but the experience of the Patrons of Industry and other unwieldy bodies proves that for legislative purposes the best work is done in the localities. Don't let the member of the Legislature off without a distinct pledge. Force him to state his views. If he hums and haws, and says that department stores are a necessary development of the time and can't be wiped out, and more to the same effect, then you know where you have him. If you think more of your party than your business interests, go on voting for him. Some merchants seem to like being made fools of by the politicians, and we would be sorry to deprive them of this pleasure.—Editor REVIEW.]

### A FRIEND IN YOUR POCKET.

HOW often during the day are you and your clerks asked the question "How many yards will it take?" It may be for a skirt, waist, jacket, fashionable cape, sleeves or trimming. The material your customer wishes to purchase may be 22, 38, 44, or 50 inches wide. Her skirt she may want made 3, 4, 5, or 6 gore, the sleeves bishop, mushroom, butterfly, or puff, and jacket in any of the numerous styles worn. The impossibility of answering at once and correctly causes annoyance, loss of valuable time and possibly the sale of your goods. Would a neat folder that tells you the exact quantities required not be "a friend in your pocket?" We are sure it would, and Messrs. Brophy, Cains & Co., of Montreal, have just had 20,000 of these pocket folders printed for the use of the trade and "makers up" throughout Canada. All you have to do is write them and ask for one or more, they will be sent you at once free of charge. Your customer may be stout or thin, tall, short or otherwise, a glance at the "friend in your pocket," and you know the quantity required for both garment and trimming.



The  
Eyes of  
Canada's  
Best People

Have been watching the effect of every-  
day wear and tear on the

**Maple Leaf Brand**

**TORONTO  
CARPET  
MANUFACTURING  
COMPANY,  
TORONTO, CANADA.**

**All-Wool Ingrain  
Carpets**

And the **Alexandria and  
Imperatrix Axminster**  
In Mats, Rugs, Squares, Bédies, Borders and Stairs,

Ask **For Them.** And after years of using **SAY** that they are equal to the best in the world.

When two articles look alike, the better is proved by use.



The best value of a trade mark is its guarantee of honesty.

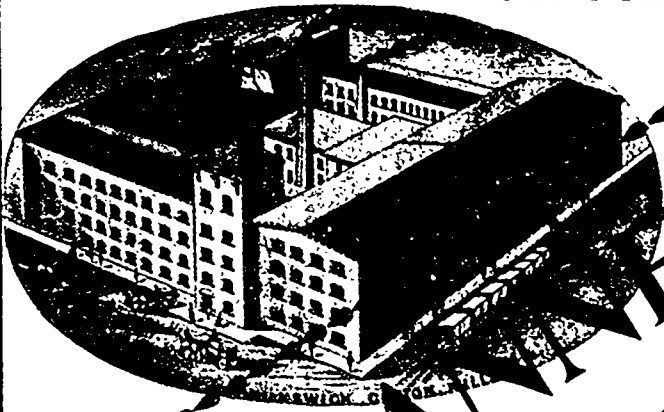
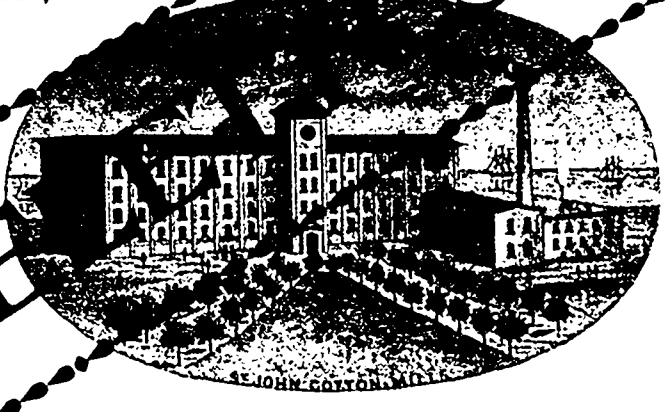


The "Maple Leaf," "Dominion" and "Beaver" Wool Carpets require no praising to a judge of carpets.

The above cut will be SENT FREE to any of our customers.

# W.M. PARKS & SON, Limited

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 . . . . .  
J. SPROUL SMITH, 24 Wellington Street West, Toronto  
DAVID KAY, Fraser Building, Montreal.  
JOHN HALLAM, 3 Front Street East, Toronto, Special Agent for Beam Warps for Ontario.

MILLS { NEW BRUNSWICK COTTON MILLS  
ST. JOHN COTTON MILLS

ST. JOHN, N.B.

## FADS OF ENGLISH BUYERS.

It is evident that Canada is not the only place where home-made goods are looked upon with coldness. A London letter to The New York Dry Goods Chronicle says :

"I think British tradesmen have good cause to grumble at the manner in which representative leaders of fashion treat their London establishments. At the drawing-rooms, the court balls and all the grand entertainments of the season it is undoubtedly a fact that the most beautiful costumes worn are those that are bought and made in Paris. There is always a lot of talk going on about the encouragement of English 'home industries,' but it is a gospel that is more frequently preached than practised. If you ask for English silks in London shops the sellers will show them to you in a deprecating sort of way, and advocate the advantages of French manufactures over English.

"Certainly, the French stuffs are very lovely. The billowy organdies with their delicate traceries of pattern, and the glinting delicacy of color. Then the dainty loveliness of fine French cambrics, and embroidered muslins that are made up with such an infinitude of charm over faint-hued or brilliantly tinted silks. All these things and many more may be repeated and copied in England, but the effect is never quite the same; supreme art is destroyed and the result is simply common-place prettiness.

"Among people who are not able to afford the luxury of innumerable changes in the way of summer dresses the tailor-made and plain, yet always smart, shirt still holds sway for ordinary day-time wear. This fact keeps the English textile manufacturers fairly busy, especially as the season so far has been a rather cool one, and, therefore, cloths, alpacas, cashmeres and fine woolen goods generally are still in demand. The immense increase in the number of cyclists that always occurs during the holiday season has also proved a great incentive to the cloth manufacturers, and it is found that the thin serges and mixed tweeds are popular and sell in large quantities.

"Piques, also, and butcher-blue linens and brown hollands are greatly in demand, and range in price from six-pence three farthings (about 13 cents) to half a crown (62 cents). Made up quite after the fashion of tailor-made gowns and worn with dainty waistcoats and smart hats, these simple dresses are always in good style and becoming.

"It is remarkable to see the enormous amount of ribbons that are being used for trimmings. They form quilled edgings on flounces, collars, cuffs, fichus and coats, while they dangle and stream from every waist-band, both back and front. Ribbons are really wonderfully cheap in London. You can get the newest and most exquisite ribbons at 75 cents to \$1 a yard, while narrower and less exceptional qualities can be bought from 25 to 50 cents."

## TRADE NOTES.

If we may judge by the reports of its sale, "Stewart's" is a very popular dress protector. The sales are increasing daily and the makers claim that if a lady once uses this article she will have no other. Baker & Brown, of Montreal, are sole agents for Canada and carry a fine line of different shades.

P. Garneau, Sons & Co., Quebec, are selling good lines of lace net curtains.

The Gault Bros. Co., Limited, are now showing a full range of plain Japanese silks.

As to chiffon, in 46 and 44-inch, Brophy, Cains & Co. advise that their third cable repeat since July 1 is now to hand.

Buttons have been forcing their way to the front for some time back, and, while not advancing as rapidly as some manufacturers desired, they have "got there." W. R. Brock & Co. are showing

some choice selections of mantle buttons, the most striking styles being "Paris," "Boston," "Berlin" and "Melba." Plain and fancy pearl, metal, and all salable kinds, can be seen in Brock's button department.

"Boleros and all braid trimmings continue to sell well," so say Kyle, Cheesbrough & Co. The demand for these goods beats anything on record.

S. Greenshields, Son & Co. have now received in their carpet department their new fall stock of hemp and tapestry carpets; also Tay and Vanbura carpet squares.

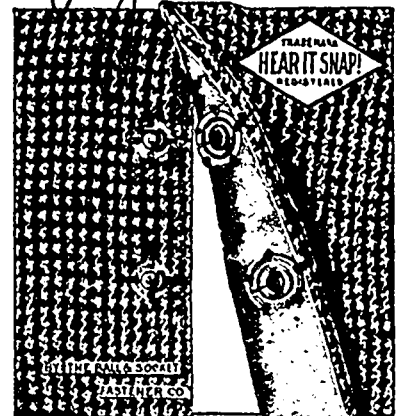
John Macdonald & Co. have completed their assortment of haberdashery. The leading lines are underwear, half-hose, neckwear, umbrellas and ready-made shirts.

James Johnston & Co. have received a full line of the most desirable makes in laces, especially chantilly black and cream, and valenciennes in white, cream and butter.

Ribbons will be much used for fall trimmings, and knowing this Caldecott, Burton & Spence draw buyers' attention to their large stock of double-faced satin and faille ribbons in all widths from 5 to 40, and in black and all colors, and at unsurpassed values.

## THE NEW FASTENER.

We have received from W. R. Brock & Co. a sample of the new Ball and Socket garment fastener which is designed to take the place of hooks and buttons in fastening ladies' and children's garments. The accompanying illustration gives a good idea of the way this novelty works. The following directions for properly adjusting the fastener are given: The ball should be sewed on in place of an eye or a button (see parts on the left of cut), the socket taking the place of a hook, or a buttonhole (right of cut). The ball should draw against



The Ball and Socket Fastener.

the whole edge of the socket, by having the slit in the socket away from edge of garment. The socket shown at the lower right hand corner of cut as being sewn upon the under side of the turned-back garment opening illustrates the proper arrangement of that part, note the position of the slit farthest from the edge of the opening. To insure the perfect working of the device both parts must be very firmly sewed on.

Messrs. Brock will send a sample to any dealer who has not yet had an opportunity of personally trying it.

## WENT TO ALASKA.

The Klondike discoveries have taken quite a crowd of adventurers to Alaska; this is a class of people entirely different from those who "go to Alaska" in the sense of going to the "Alaska Company" for their down quilts and "Puritas" comforts. "All the gold of the Yukon," said Mr. Boissevain, "would not give me more pleasure than does an occasional visit from one of my friends, the Ontario buyers." One of these remarked the other day, while examining some eiderdown quilts: "There is one difference between the Alaska of the extreme north and 'the Alaska' of 290 Guy street, and that difference is 'risk.' Buying a claim in the Yukon district is risky. Buying quilts at Guy street is not. Every article is warranted perfect and whatever risk there is your company assumes it. This explains the success of your company."

FOR OTHERS TO SAY

"As Good as Shorey's Make"

only emphasises the fact that H. Shorey & Co.'s Ready-Made Clothing is recognized as the Standard. No one, not even a competitor, makes a comparison, except with the best.

**A COMPARISON OF PRICES**

would convince a judge of values that the best was also the cheapest. . . .

# Perrin's Gloves



**PERRIN FRÈRES & CIE.**

7 Victoria Square, MONTREAL.

Manufacturers  
and . . .  
Importers of

**KID GLOVES**

of all Styles  
and . . .  
Qualities. . .

A complete stock always on hand. Write for samples.

# NECKWEAR

Samples of new De Joinville English Square Ends now ready. Unequaled variety. New Persian effects in Derbys, Graduated, Lombards, Bows and Knots.

*Underwear*

Natural Wool, Silk Finish  
Fleeced Goods . . . .

*Rubber Coats*

Note our Box Coat to retail  
at \$6.00 . . . . .

**GLOVER & BRAIS, Montreal**

## THE FALL MILLINERY SEASON.

THE time for the fall millinery openings is drawing near and, from the echo which we hear, preparations are being made for a big trade and it is generally believed that the season will open early. In Toronto it is thought the openings will be arranged for the 30th, and in Montreal a week later. We are informed on sound

FALL STYLES.

authority that the millinery for the coming fall is sure to be well received because of its newness of characters and stylish effects, and although little can be said about any particular shape or style, many entirely new creations are promised; but millinery is one of the things which cannot be described and has to be seen in order to be appreciated or understood; at the same time our authority says that whatever else time may develop, walking hats and sailors will be in big demand for early fall trade.

With regard to trimming or hat garnitures of different kinds to be employed in the manufacture of millinery, fancy feathers will be

From the Trimmed Millinery Department of the D. McCall Co., Limited.

on the top. Wings in straight and standing effects will be very popular. Coque feathers will be well to the front in this class. Ostrich goods in bunch and single tip effects will be more largely used than for a number of years. Jet sprays will be good property. Straw braids and flowers cannot be shaken off and will demand a front place in the hat trimming world. That it will again be a big velvet, chiffon and ribbon season there is no doubt; in fact, it will be a combination season such as will call out the great trimming ability which so many of our present millinery artists possess.

## THE JOHN D. IVEY CO., LIMITED.

This house report unusual activity in millinery trade for the fall. So far as the season has gone, it has exceeded their expectations. They are showing an elegant stock of high-class requisites and novelties for the coming season. The pattern hats being so elaborate and artistic, this firm feel the necessity of having a choice assortment of the latest materials used in their manufacture. Consequently they have in stock a magnificent display of the richest and newest goods that could be purchased in the European markets. Among them are beautiful embroidered velvets, satins and laces. These materials are used in various ways, such as crowns, bandeaux, scarfs, and the iridescent effect is very handsome. Gold, silver, steel and metallic threads, combined with chenille, are embroidered on the different shades of velvet, and when the bandeaux are bordered with narrow marabout feather trimming the "turbans" or "toques" made of them have an exceedingly Oriental appearance. Chenille and felt braids promise to be largely used. They make a lighter and softer face trimming than velvet only. "Mirroir" is the richest velvet this season, being finer and lighter in weight than ordinary velvet. It forms beautiful soft folds, which keep their position well. Undoubtedly it will be much used, seeing that there are likely to be more millinery hats than trimmed ones for the best trade. Ribbons are as wide as ever, and even handsomer. Among them are reversible satin, two-toned effects, broche, satin

with velvet stripes, moire, satin with velvet embroidery, and rich plain silk, which is so plainly used in dress trimming at present. The garniture for the hats is really a matter for individual taste, for such a varied selection is shown in wings, osprey, velvet, foliage, unmounted roses. Birds and Spanish coque feathers, mounted in different forms, are the correct style for early fall trade. Ostrich tips are used in great profusion; in fact, they are indispensable for the fine trade, particularly as the "Gainsborough" hat is revived in a newer shape, and when made of silk velvet, ostrich feathers give the most effective decoration. The John D. Ivey Co. use one entire flat of their large warehouse to display their untrimmed felt hats, and hundreds of shapes, styles and qualities are shown. This firm have won quite a reputation through their trimmed goods department, and their work rooms, which are the largest in the city, are used by the best trade in the Dominion for the purpose of copying pattern hats.

## GREENSHIELDS' DISPLAY.

S. Greenshields, Son & Co. ask us to announce to the trade that they have secured temporary showrooms at 50 Bay street, Toronto, and that during the time of the Toronto Exhibition and the various millinery openings they will have on display there all the latest novelties in general dry goods. Their western representatives will be in charge, and they extend a cordial invitation to all their friends who may be in the city at that time to call and examine their goods.

## S. F. M'KINNON &amp; CO.

S. F. McKinnon & Co. announce that they are headquarters for ladies' jackets and capes. "We are busy opening them up by the thousand, a big stock of maids' ulsters."

## SHAPES IN HATS AND BONNETS.

There was never a time, says The New York Millinery Trade Review, when it was quite as difficult to define shapes in hats and bonnets, or the trend of shapes in millinery, as now, from what is to be gained from the autumn fashions. Of the hats it may be said, they are large, medium large, and medium small; with those that have been blocked, of medium tall, square crowns—the crowns rather broad, and in some cases pressed in radiating lines from the centre after the idea in a pudding-mold—, while the brims widen and are turned up at the left side near the back. The equestrian hat, with the medium low and broad square crown, and the brim widened and curled—curled up at each side—is continued in models for the coming season, and the medium small Oxford hat appears in the new shapes in felt. But so much will the hats depend upon the drapery effects which will have part in them, especially in the fashioning of the crown, and so much will drapery have to do with their general devising, that their original contour will go for nothing in many instances. The turban idea appears frequently in the new models, this lending itself agreeably to the full crown and the puff brim, and certain models borrow both of the turban and the toque in their fashioning, the berette crown prevailing. The bonnets are almost as varied in idea as the models placed under inspection. No two seem to be of exactly the

RETURNED  
Aug 12/97



## FALL STYLES.

RETURNED  
Aug 12/97



From the Trimmed Millinery Department of the D. McCall Co., Limited.

# WHOLESALE MILLINERY...

Our . . .  
Announcement

We beg to announce that we will hold our

## Fall Opening Monday, August 30,

And following days. The Trade will find this a most opportune time, occurring, as it does, during Exhibition Week, when they will be able to take advantage of reduced rates on all railways. Our

stock is arriving daily, and we will soon be prepared to receive buyers who desire to make their purchases prior to opening.

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



1280—LADIES' WAIST.  
To be made with or without  
Fitted Lining.  
Size 32, 34, 36, 38, 40, 42.

IT WOULD BE

## A NEW IDEA

IN YOUR STORE

if you were to introduce the sale of our ...



1281—Ladies' Shirt Waist.  
Size 32, 34, 36, 38, 40, 42, 44.

# 10-cent Paper Pattern

Guaranteed to fit and up to date in style.

It will boom the sales in your NOTION DEPARTMENT as nothing else can.

SMALL INVESTMENT. LOW-PRICED FASHION SHEETS  
NEWSPAPER CUTS FREE.

Send a Postal for details to

233 to 237 FIFTH AVENUE  
CHICAGO.



190 to 196 WEST BROADWAY  
NEW YORK.

same design. The most of them consist of the head piece only, but each one is in some respect different. Some of them are wide across the head, after the idea assumed as characteristic of the Dutch bonnet, with a brim at the front, a strap across the back and the open top filled in with a mat of roses or some other appliance of trimming; some have a small, low, square crown which curves out to a narrow brim, and some have a tall, narrow, tapering crown with a narrow brim that is concealed under the loose double puff, which is a distinguishing fashion of the lately imported models, both of hats and bonnets. It is evident that the models in bonnets on display in the openings in the wholesale millinery houses represent, each and all, the thought of the moment of the modiste; and this may be expected of the bonnets when our own milliners enter upon the approaching season's labors. Drapery effects will be as distinctive of the bonnets as of the hats, and there will be great variety in their fashioning. Thus far only small bonnets have appeared. Grandmamma pokes seem to have gone out.

#### SEASONABLE HINTS.

The novelty color of the hour with Paris fashionables is a violet blue. Early importations in millinery show much of the new blue, and indications are that in the beginning of the fall trade considerable business will be done in these novelty tones. That the craze will be short-lived cannot be doubted, but at the same time the new blue will be a good thing while it lasts.

The feather boa bobs up serenely each fall season, with apparently a new lease of life. This most feminine piece of neckwear will enter upon the present season with the stamp of continued favor from the world's best dressed women. Many of the most elegant toilettes worn at the London Jubilee celebrations and at the Paris summer fetes have been completed by feather boas of conspicuous colorings.

The Audubon Society will have opportunity for comment on the coming season's millinery, as there is every indication that feather trimming will be used to a greater extent than for a number of years. Wings, breasts, plumes and tail feathers from all kinds of birds have been made into winter garnitures for hats, and will be used in such abundance that the fashionable chapeau will be like unto a sacrificial altar, piled high with the distorted members of its victims.—Chicago D. G. Reporter.

#### ADJUSTMENT OF TRIMMING.

Fall effects, says the same authority, in the arrangement of trimming have not disappeared, but the tendency seems to be to a less towering disposition of the bows, feathers, etc., than has characterized the millinery of the last several seasons. For the most part, whether in the adjustment of the drapery of the crown, or in bows or in feathers, the trimming effect consists, it runs high and is massed at the left side; and at this point, instead of at the back, the brim is turned up. Trimming under the brim is continued, and, for convenience in the placing, there is an inside bandeau, or a head-size of velvet. It must be said that the manner of trimming of the new models which have been sent over from Paris is a vast improvement upon what has been in vogue for the past one or two years, the long plume at the side, sweeping down to the back, lending an effect of gracefulness that has been sadly lacking for a length of time in the sacrifice to supposed stylishness, which, indeed, might be termed stiffness.

#### A RANGE IN SILKS.

In July Brophy, Cains & Co. advertised that they had over 300 new patterns in fancy silks for the present season. Since then they have added over 100 more of the latest patterns. They report their silk trade as being very satisfactory and steadily increasing.

#### INATTENTION AT STORES.

Editor DRY GOODS REVIEW:

SIR,—Your "Story With a Moral," you say, is an exceptional one; you might further qualify it by saying it is a very improbable one.

We will try to analyze this story and see how relevant it is. The tragic scene as depicted in the story must have been enacted in some city, and evidently written by someone not conversant with either metropolitan or suburban business, as, in the first place, no ladies drive to stores in the rural districts in what is commonly accepted as a carriage, and, in the cities, ladies are not in the habit of driving so early to do shopping.

The charge made of such dire confusion in the morning, preparatory to the day's business, is very visionary, and, if such a state of confusion did exist, that business must be in a very demoralized condition, and by this time must be non-existing. It is the rule, not the exception, in all well-regulated businesses, that every hand in the department leave his or her stock in such a well-regulated condition as to be at all times ready for business. In cities, the work of dusting and sweeping is done by porters and juveniles, and the place is always in a business position when the general staff of salesmen and women arrives.

Where was the flour walker? may well be asked, as it is his duty to be there at all times or to depute one to take his place in his absence. It was his duty to see that this lady was promptly attended to, but in this instance Mr. Cuthbert has himself taken the responsibility of walker. I see Mr. C. has effected a very considerable sale of six dresses, but what of the silks for which the lady had first enquired, as that is what she wanted and did not get? I notice Mr. C., among his other special sales, has sold a bolt of nainsook. Now, I would like to know in what dry goods lexicon such a word as "bolt" can be found made applicable to nainsook? In some countries it is sometimes used to designate a piece of tape, but is generally accepted and understood as meaning a piece of canvas measuring 38 yards.

The moral I would draw from this story is that the trade is getting so demoralized by the employment of cheap and inefficient labor that merchants will have to come to it for their own salvation to have a more thorough and rudimentary system of commercial education. And when that time comes there will be no necessity for publishing such visionary and allegorical literature in the columns of a respectable dry goods journal.

I am, yours respectfully,

YARD STICK.

St. Mary's, Aug. 3.

[Our correspondent, after all, concludes that the episode shows inefficient management. That, no doubt, is the explanation. There is some of it still left in business.—Editor REVIEW.]

#### TORONTO'S GREATEST CELEBRATION.

Fully alive to the times, the management of the Toronto Exhibition, or, as the title runs this year, "Canada's Great Victorian-Era Exposition and Industrial Fair," is to be conducted on a scale, from August 30th to September 11th, that will even transcend any former effort made to promote this, the most popular, most comprehensive and most attractive annual show held on this continent. Already a sufficient number of applications for space and of notifications of entries have been received to warrant the highest expectations. The management have increased the number of medals to be awarded, and have made many improvements to the buildings and grounds, showing that they are resolved to leave nothing undone that will enhance the pleasure and comfort of both patrons and exhibitors. They have also determined on a special feature that promises to prove the greatest outdoor spectacle in the way of entertainment that Toronto or any other city has ever known, outside the world's metropolis itself. This spectacle will take the form of a reproduction of the wondrous Diamond Jubilee procession in London. Agents are now across the water hiring and buying the necessary properties and costumes, which will be an exact replica of the uniforms and costumes worn by the soldiery, the sailors, the nobility and the Yeomen of the Guard in the magnificent procession. Scenes will also be reproduced of the ceremonies at Buckingham Palace, St. Paul's Cathedral and other places along the line of route. Many interesting specialties will also be introduced, while at night the effect will be heightened and magnified by brilliant illuminations and fireworks. Not only will spectators have brought home to them the grandeur and unity of the Empire, but they will be practically taken home to Old London. While dwelling on this grand feature the material aspect of the exhibition must not be lost sight of, therefore it is well to mention that entries of live stock, and the majority of the departments, close on Saturday, August 31st. Programmes containing all details of the attractions will be issued about the 10th of August. (adv.)

**The** **John D. Ivey Co.**  
LIMITED.

Announce their

**First Fall Opening**

FRENCH PATTERN BONNETS  
AND MILLINERY NOVELTIES



Monday, Tuesday and Wednesday

Aug. 30, 31 and Sept. 1st, 1897

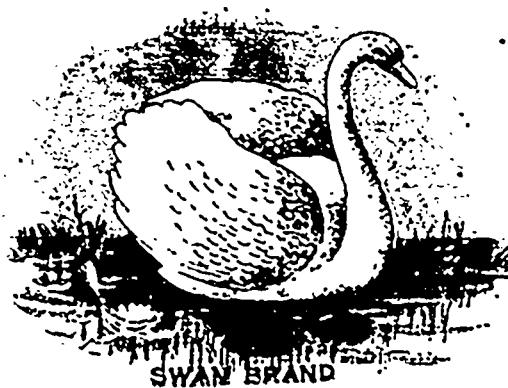
16-18 Wellington St. West

TORONTO, CANADA.

**Down Comforters**

Handsome Coverings. Extra Fine Filling. Made in a great variety of styles and prices.

Down Cushions  
" Cosies  
" Muff Beds  
Covered in White



Fancy Covered Cushions,  
Cosies, and Chair Backs  
in endless variety.  
Prices right.

**BOULTER & STEWART,** Selling Agents

30 Wellington St. E., Toronto

Be sure and see our range during Exhibition season.

**The Toronto Feather & Down Co. Limited, Toronto**



## THE JOHN EATON CO. FAILURE.

THE John Eaton Co. failure has been the talk of the dry goods trade for some time. This company consisted principally of the Thompson Bros., who purchased the John Eaton business on Yonge street and enlarged it a year or two ago. They purchased later on the bankrupt stock of Samson, Kennedy & Co., and appeared to be doing a thriving trade as a departmental store. When the fire took place the stock was completely destroyed, but being fully insured the company was thought to be all right. Shortly after the fire, suspension of payment was announced, pending the settling up with the insurance companies. The creditors, however, became restive and a full examination of the estate was made. This showed that after the fire the insurance policies had been transferred to the Bank of Toronto as security for its claim of \$207,000. The unsecured liabilities amounted to \$136,178, with assets to meet them of only \$34,350, leaving a deficit of over \$100,000. It appeared also that after the fire several sums of \$1,000 and one of \$5,000 were voted by the company to several of its members for services in the business. This money, though voted, was not paid. Out of the failure, however, have arisen legal proceedings against the Thompsons which are still before the courts, the charge being that creditors were defrauded. Legal proceedings also arose out of applications from several creditors to have the estate liquidated. One set favored assignment to Mr. Clarkson and liquidation in the usual way. The other set applied for a winding-up order. The questions came before Mr. Justice Robertson, who, after hearing arguments, granted a winding-up order, Mr. Clarkson being appointed interim liquidator, a permanent liquidator to be selected later on.

As the case against the Thompsons is before the courts, we make no comment upon that part of the failure. Other features of the case, however, are much commented on. The crying need of an insolvency law, to avoid such preferences as that by which the bank gets possession of the largest share of the assets of the estate, is once more pointed out. The fact that the company found no difficulty in getting goods and credit is also to be borne in mind by the regular trade. It is evident also that a department store, even when run by push and ability, as this one was, is not always a prosperous concern. Another feature—and this we consider the most important of all—is the bad impression that will be created abroad among the British and European creditors.

There are nearly 300 creditors. The Canadian creditors over \$1,000 each are: Hunter, Rose & Co., John Macdonald & Co., G. Goulding & Sons, Reid, Taylor & Bayne, H. J. Caulfield & Co., S. F. McKinnon & Co., E. T. Corset Co., Fitzgibbon, Schafheitlin & Co., B. & S. H. Thompson, John Calder & Co., and a long list of others for smaller amounts in every line of business.

The British creditors are:

	£	s.	d.
Bradbury, Greatrix & Co., London	706	7	3
Cook, Sons & Co., London	360	0	0
Foster, Porter & Co., London	339	17	6
A. Bentley & Co., London	338	7	3
Walker, Wren & Cooper, Limited, London	244	9	0
Leigh, Mills Co., London	241	7	11
Rylands & Son, Limited, London	209	15	4
Hitchcock, Williams & Co, London	201	4	0
Higgins, Eagle & Co., London	177	12	7
Wood, Tyrell & Co.	170	6	0
Copetake, Lindsay, Crampton & Co., London	162	18	4
Gilmour & Co., London	160	7	11
Ward, Sturt & Sharp, London	138	18	4
Devas, Rutledge & Co., London	131	8	5
Leonard, Gandy & Co., London	112	10	2
Edward Hughes & Son, Kidderminster	1,345	2	8
Parker, Hodgson & Son, Bradford	151	8	5
McKeen, Scarfe & Amore, Bradford	136	3	0
M. Bottomley & Co., Bradford	127	19	7
John Cheetham & Sons, Hyde	129	2	4
Footall, Broadhurst & Lee Co., Manchester	118	9	11
Humphreys, Stohardt & Co., Manchester	104	14	2
Willis, Nelson & Co., Glasgow	636	0	4
Arthur & Co., Glasgow	153	2	8
And 38 other amounts under £100, all totalling	8,317	2	10

or \$40,476.75.

The following is a summary of the statement:

LIABILITIES UNSECURED.	
English	\$ 40,476 75
Toronto	35,329 82
Sundry	19,492 15
Relatives	39,726 00
Preferred	1,153 65
Total	\$136,178 37
Assets	34,350 29
Deficiency	\$101,828 08

## ENQUIRY INTO THE FIRE.

A public investigation into the fire was opened Aug. 6, and is still in progress as we go to press. No evidence to show that the fire was other than accidental has been adduced thus far, and the Thompsons, the principals in the John Eaton business, are affording every assistance in making the enquiry a thorough one.

Taking the case as a whole, we would be inclined to conclude that the imperative necessity of an insolvency law will be the chief lesson taught by the failure, and this result would be the most satisfactory that could follow.

## TRADE NOTES.

WE ARE informed by Kyle, Cheesbrough & Co. that chiffons in various colors and widths are having a very large sale. They are well supplied with these popular goods, and are in a position to fill orders promptly and carefully.

The Gault Bros. Co., Limited, report increased demand for the celebrated "War Cry" make of black wool henrietta.

James Johnston & Co. have just received a choice line of chiffons, and a beautiful new range of blouse silks in the newest designs and shades.

W. R. Brock & Co. inform us that their usual large assortment of Swiss embroidered, fancy and hemstitched silk, cambric and linen handkerchiefs, is nearly complete and contains a number of lines that will not only attract trade, but give a handsome margin of profit to every merchant who buys them.

Down comforters are truly a royal covering. For lightness and warmth nothing can approach them. That tired feeling in the morning is largely attributable to heavy bed coverings and should be avoided. The Toronto Feather & Down Co., Limited, is entitled to great credit for the manner in which this line has been brought before the trade, and the ever-increasing demand is the merited reward.

## A PAMPHLET FOR MERCHANTS.

A neat leather-bound pamphlet entitled "Profit Protection, Selling made Easy," has been issued by E. A. Small & Co., Montreal. It outlines a proposition regarding sales, which dealers in ready-made clothing may care to read. If so, a card sent to the firm asking for one will bring a reply.

## NUMEROUS REPLIES.

We have received word from the Montreal Wholesale Dry Goods Association that enquiries from merchants, in reply to the invitation advertised in last issue, are numerous, and began to come in as soon as THE REVIEW reached the trade. They all approve of the idea, and the number of visiting buyers promises to be large.

## COMPLETE IN RIBBONS.

John Macdonald & Co. have just completed filling in their fall stock. Plain satin, moire, moire antique, reversible satin and cords, crepe and narrow velvet ribbon are the leading features. Their range of double-faced satin ribbons and failles in all leading widths and colors is quite complete.

# THE ALASKA PEOPLE LEAD

in style, in finish, in the  
quality of the down.

A look at our quilts and cushions will convince you. Drop us a card when you come to Montreal and we shall arrange to show you through the sample rooms.

**THE ALASKA FEATHER & DOWN CO. Limited**  
290 Guy Street = MONTREAL

## Kid Gloves

EMIL PEWNY & CO.

25 St. Helen Street

MONTREAL



WRITE US FOR SAMPLES.

STOCK OF LEADERS ON HAND



Factory, Grenoble, France.

1855-1897

For forty-two years  
---since the founding  
of the house --- the  
name

**J. & J. Taylor**

has been a synonym  
for everything that is  
reliable in the line of

**Fire and Burglar  
Proof Safes. . . .**

## MEN'S FURNISHINGS.

A NOVEL SHIRT PICTURE.

**A**N article that will be appreciated by gents' furnishers at first sight is shown by cut by the Toronto Brass Co., Limited, in this issue. They have had an extensive sale for this fixture, which has only been on the market for one month.

New neckwear of all styles and kinds at popular prices is being shown in the extensive department of W. R. Brock & Co. Also silk and cashmere mufflers, silk and all kinds of handkerchiefs, braces, flannelette and dress shirts, including their special white dress shirt to retail at \$1, called "W.R.S." This shirt is a marvel at the price, being made of a special good wearing cloth, reinforced back and front and up to date in every particular.

Glover & Brais are calling attention to their new neckwear, comprising a number of the newest things in bows, knots, etc.

James Johnston & Co. have secured another special lot of men's silk knot ties and bows at much below manufacturers' prices. These comprise the newest styles and are good value. Write for sample boxes.

Wyld, Grasett & Darling say that there is nothing more active than English collars; the duty has caused a revised list. A new range of English neckwear is taking well; it is shown in knots, graduated derbys, lombards, bows and puffs. Puffs are likely to be favorites for fall wear. Paisley and Dresden patterns are the leaders, and green shades are still popular. The medium and low-priced underwear, particularly in stripes, are favorites. Soft-bodied cambric, Madras and Ceylon shirts are considered likely to crowd out laundried shirts for another season.

Robert C. Wilkins has been inundated with orders during July for summer clothing and shirts. So much so that he was obliged to decline many orders owing to the impossibility of procuring the fabrics and turning out the goods fast enough. His sales for July are unprecedented in the history of the house. Mr. Wilkins has, however, some smart lines of silk stripes, damasks and jacquard shirts for immediate delivery.

Glover & Brais are showing some decided novelties in fine underwear in natural wool and silk finish goods.

Umbrellas and waterproof clothing are greatly in demand owing to continued wet weather. S. Greenshields, Son & Co. have just received shipments of many lines to sell at popular prices. They have a nice stock of silk knots and derby ties for men to retail at 25c. They have also lines to retail at 15c., which are of exceptional value. This firm are offering many lines of underwear that are confined to themselves and are offering them at popular prices.

English collars in 1 $\frac{1}{4}$ , 2, 2 $\frac{1}{4}$ , 2 $\frac{1}{2}$  and 2 $\frac{3}{4}$  inches in height are the best in the market and are meeting with great success. S. Greenshields, Son & Co. report a full stock of these goods. In men's braces exceptional values are offered this month.

## A LEADER THAT COMMANDS.

It is one thing to assume the position of "a Leader" and another thing to hold it. Some few years since W. R. Brock & Co.'s hosiery department launched their "Buyit" wool hose upon the market. Immediately it secured a commanding position, and still holds it, from the fact, as this house claims, that it is the cheapest and best value black wool hose in the market, and every merchant who aims to do a live hosiery trade feels that he has to buy it.

## DOMESTIC MADE MANTLES.

**A**ALEXANDER & ANDERSON are the pioneers of the mantle trade in Canada and in this line they occupy a leading position, as live, up-to-date manufacturers. Their productions are meeting with great acceptance and their garments are much in evidence in every city and town in Canada. One has no idea of what is going on and being made in this city until you visit and inspect the various factories, etc., and we had certainly no idea that this firm were so extensively engaged in the manufacturing of mantles. Before you approach the factory you can hear the hum of the swiftly-running electric power machines, the click of the shears, and the sound of the pressing irons, and, when you peep into the factory, there you see a regular beehive of industry. This firm employ about 140 hands, many of them being expert designers, cutters and mantle makers from New York, and the work turned out by the establishment would do credit to a Parisian manufacturer.

Alexander & Anderson, whose advertisement will be noticed on the opposite page, are making a magnificent display of new fall and winter mantles, which every interested mantle-buyer should see. We have visited their show-rooms and were much impressed with the wonderful display and the wealth of novelty revealed. Those who have inspected this firm's productions admit that style, beauty and elegance reign supreme. The garments which they exhibit are undoubtedly stylish and attractive. We are nothing in these days if we are not up to date, and the native productions of this house ought to appeal irresistibly to our pride in having a live, enterprising firm like this in our midst. We believe they deserve every encouragement, and certainly have our best wishes for their success in this their new undertaking.

The popular styles of jackets for the approaching season are to be mostly medium-length garments with coat or plaited back, and the square front still meets with great favor, although there are quite a number of garments being shown with other styles as well. The styles of cloths which are being used include beavers, kerseys, curl serges, friezes, astrachan, curls, chinchillas, boucle tweeds, etc. Black curl cloths are still much in fashion, and it is thought they will have a big run again.

Alexander & Anderson have recently removed to their new warehouse and factory on Wellington street west, Toronto, which are large and commodious and well adapted to the requirements of the trade. The factory, where the large staff is briskly at work, is a sight to see, and the stock room is also a fine place. The show room is particularly well adapted for the display of the elegant new garments.

"P.M.," "R.C.," "SUCHOSE," "37."

These four brands of hosiery are four special lines that can be retailed at 25c. per pair (the popular price), and can be got at W. R. Brock & Co.'s up-to-date hosiery department. "P.M." is a heavy knicker rib, "R.C." a gradelighter, "37" a cashmere 2-1 rib, "Suchose," a plain wool hose, noted for its appearance and good wearing qualities. Children's sizes can be had in all four lines. Brock's have made their name a household word for hosiery on account of the large quantities they handle and the superior value they offer all along the line.

... IF YOU WANT TO ...

**ADVERTISE ANYTHING, ANYWHERE**

In Canada, we can do it for you.

**MacLEAN PUBLISHING CO. Ltd.**

ADVERTISING DEPARTMENT

MONTREAL - TORONTO



**THESE CUTS**  
 represent a few of our low and medium priced Garments for the approaching season, which we make in Beaver, Frieze and Curl Serge.  
 They Range in Price from ..  
**\$4.50 to \$6.00**



**We Lead the Trade**  
 in high-class up-to-date Mantles, and for stylish, practical garments at moderate prices our line is simply unequalled.  
 Inspection Respectfully Solicited.



# ALEXANDER & ANDERSON

Mantle Manufacturers,

A few doors west of Bay Street on the north side.

58 and 60 Wellington St. West, TORONTO



# Wm. Taylor Bailey

... SUCCESSOR TO ...

Peter Schneider's Sons & Co.

27 and 29 Victoria Square  
..... MONTREAL

Upholstery and . . .  
. . . Drapery Goods

Selling Agents for STEAD & MILLER, Philadelphia.

MANUFACTURERS OF . . .

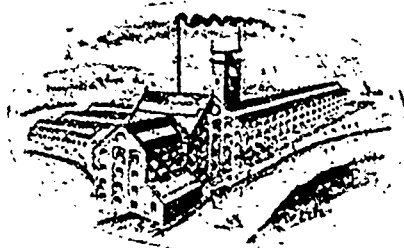
Chenille Curtains and Table Covers  
Cotton Derby and Tapestry Curtains  
Cotton Tapestries, Silk Tapestries  
Fine Silk Draperies, Brocatelles

# APPERLY, CURTIS & CO.

WEST OF ENGLAND

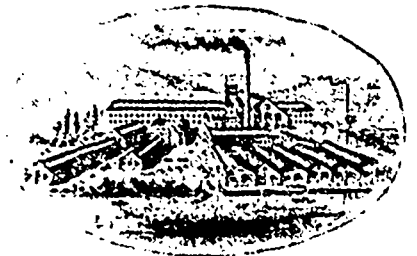
... Limited.

Woollen Manufacturers



Coatings  
Vicunas  
Saxonyes  
Serges  
Trouserings

Coverts  
Suitings  
Evening  
Dress Goods  
Etc., Etc.



DUDBRIDGE MILLS, STROUD, ENGLAND

London Office: 16 Golden Square, W.

21 GOLD MEDALS for QUALITY and EXCELLENCE.

# JAMES CORISTINE & Co.

MANITOBA and N.W.T.

Hat Manufacturers and  
Importers of Fine  
Felt and Straw  
Hats.

ONTARIO

Fur Manufacturers and  
Importers of High  
Grade Furs.

NOVA SCOTIA

Our goods reach  
every point of the  
compass in the  
Dominion.

Our trade is constant  
ly increasing - the re-  
sult of good values and  
efficient service.

BRITISH COLUMBIA

PRINCE EDWARD ISLAND

Specialties in

Ladies' Astrachan, Elec-  
tric Seal, Grey Lamb,  
Alaska Sable, Persian  
and Seal Mantles  
and Capes.

Specialties in

Gentlemen's Raccoon,  
Wombat, Wallaby  
and Persian Lamb  
Coats.

NEW BRUNSWICK

469 to 477  
St. Paul Street

QUEBEC

12 and 14  
St. Nicholas Street

NEWFOUNDLAND

# MONTREAL

## TRADE NOTES.

**J**OHAN MACDONALD & CO. are showing novelties in braid trimmings, tubular braids, mantle and dress buttons, art fringes, cords and ponpons.

Kyle, Cheesbrough & Co. tell us they have all the latest novelties in veilings of all kinds.

In curtains S. Greenshields, Son & Co., report special values in chenille lace and other makes; also new shipment of chenille covers to hand.

P. Garneau, Sons & Co., Quebec, report that their No. 6680 black Italian is still to the fore and claim it as the best for the price in the market.

"Kantopen" hooks and eyes give splendid satisfaction in use. To be had of the Gault Bros. Co., Limited, who are sole selling agents of this line in Canada.

James Johnston & Co are showing a fine assortment of dress trimmings in black and colored braids, jet and fancy beaded gimps and the latest styles in boleros, etc.

A "corker" in ribbed cashmere hose, seamless foot, children's and women's sizes: "Cedo Nulli" brand, to retail from 12½ to 25c. per pair, is one of the attractions in Brophy, Cains & Co.'s hosiery department this season.

Caldecott, Burton & Spence's lace department has been a very busy one for some time. It contains a fine assortment of torchons, valenciennes, guipure, Spanish, Chantilly and Calais laces in great variety, and every week brings fresh importations from the best lace centres.

Baker & Brown, commission merchants, 260 St. James street, Montreal, are showing a fine range of Swiss embroidered handkerchiefs, Swiss curtains, curtain nets, pillow shams, sideboard covers, doilies, etc. These goods are manufactured by A. B. Heine & Co., of St. Gall, Switzerland, and the prices are rock-bottom. Baker & Brown solicit inspection by the wholesale trade.

Fleeced underwear, commonly called "Arctic," are to be seen in W. R. Brock & Co.'s range of fall samples in a larger variety than ever, and much improved in value all round. Their line to retail at 50 and 75c., with French collars, are trade winners every time

they are shown. Boys' can be had in all sizes, from 16 to 30 inch, and also have the French yoke. Prominent in Brock's range is a job line of men's wool fleeced goods, mottle patterns, fully 33½ per cent. below its actual value. They only have a limited quantity and cannot get more at same price.

Hensel, Colladay & Co., of Philadelphia, through their Canadian agents, Baker & Brown, are offering a wide assortment of dress trimmings, hussar sets, art fringes; also a nice line of fur trimmings including ¼, ½, ¾ and 1 inch angora trimmings, in black, white and colors. The demand for angoras is very large this season.

## CHICAGO AGITATION AGAINST BIG STORES.

**U**NABLE to carry their anti-departmental store bill through the Legislature at the last session, the Chicago retailers have had recourse to municipal measures of control. The City Council has passed three bylaws aimed at department stores. One of the bylaws will make it unlawful to sell meats, fish, butter, cheese, lard, vegetables, or any other provisions in a store where dry goods, clothing, jewelry and drugs are sold. The mayor was elected on a platform that pronounced against department stores, and he says it is his plain duty to sign the bylaws, regardless of the doubts he may have of their legality, leaving them to be decided by the courts. When the attempt is made to enforce them the real fight will begin, for the large stores will not discontinue a profitable part of their business until every court has decided against them.

## CARPETS AND CURTAINS.

Shipments of fall stock of carpets are still arriving with John Macdonald & Co. Four splendid lines of linoleums are being shown, two low grades and two high. Their curtain stock is about complete. They are having a large run on fish-net lace curtains and in Brussels and Irish point goods. In chenille curtains the variety ranges from the cheapest to the best of goods. The newest colorings are golden brown and deep olive. They are showing two attractive lines in tapestry curtains at medium prices. They report quite a demand for cork carpet, in which they have a nice range of goods. Merchants would do well to notice their line of tapestry covers.



# Haute Nouveautés

IN

## Dress AND Mantle Trimmings

Braid Sets, Boleros, Gimps and Ornaments, in Silk, Mohair and Worsted. All new and elegant designs; a large range to choose from, in the leading fashionable colors, and at prices to suit all classes.

... Also ...

Barrel Buttons, Cords, Tubular Braids, etc.

All Manufactured at the

## Montreal Fringe and Tassel Works

MOULTON & CO., Proprietors,

12 St. Peter Street

. . . MONTREAL

# OF INTEREST TO YOU !!!



"The Protector that Protects."

Every Woman Uses a Skirt Protector.



## Stewart's Indestructible Skirt Protector

is the best, and only reliable  
article on the market.

WHY NOT offer to your customers an article that you can recommend with confidence? Once used, no woman will have any other, as **STEWART'S** gives every satisfaction. The most suitable article for

Street Wear, Bicycling . . .  
Travelling, Golfing and Outing

MADE IN TWENTY SHADES

Cabinets furnished with first  
order for 3 Gross.

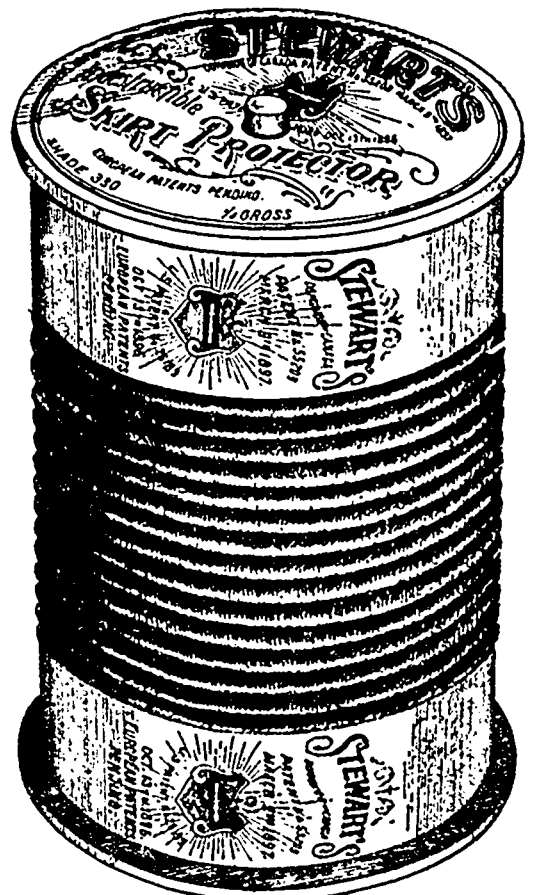
Write your wholesale dealer  
for Samples. . . . .

### BAKER & BROWN

Sole Agents

260 St. James  
Street

Montreal





## TRADE PROSPECTS.

THE OUTLOOK FOR FALL AND WINTER TRADE.

**T**HE FALL season is always looked forward to by the dry goods trade with a certain amount of uneasiness. An unsuccessful fall is generally the forerunner of a bad business year, and this year merchants are particularly anxious, for many of the tariff changes affect them seriously. The unpromising aspect of the crops in the early part of the summer, due to the continued wet weather, was another feature that caused the trade a good deal of disquietude. Now, however, the outlook has brightened considerably. From every part of the country come very encouraging reports of the approaching harvest, and we have the authority of the C.P.R. for the statement that the yield in Ontario and the west will be greater than ever before. The harvesting of such a crop means employment at good wages for a large number of men, and, as a natural consequence, good business for the storekeeper. The enormous development of our mining resources and the discovery of new regions of apparently boundless extent and richness are giving a great impetus to business. Both the Canadian and American tariffs are settled, and whether the trade are satisfied or not, at least they know how they stand in regard to them and all feeling of uncertainty has been put an end to. The largely increased earnings of the principal railway and telegraph companies may be taken as another indication that trade is reviving, not in dry goods alone, but in every other branch as well.

We trust that the subjoined opinions gathered from all sides will be of interest to our readers.

S. Greenshields, Son & Co.: Paper has not been quite as well met as last year, but on the whole the business prospect is better. A great deal of money has been made in cheese this year, and this, combined with a plentiful harvest, is bound to improve the condition of trade. Our travelers and customers give us the most encouraging reports of the outlook throughout the country."

The Gault Bros. Co., Limited (Mr. Leslie Gault): "Things are rather quiet at present, but I expect they will be better later on. The opening up of the new gold fields will bring many people to Canada, who will leave money here. From what we can learn, the crops are very good this year and that should help trade a good deal."

Brophy, Cains & Co. thought the feeling in business circles was better than it had been. The crops have not been much damaged by the weather and a plentiful harvest would certainly help to restore confidence. A large business is reported with the Northwest, where the harvesting has begun, and the general outlook is encouraging.

Jas. Johnston & Co.: "The outlook this fall is better than last year. Merchants throughout the country are meeting their engagements fairly well and the feeling amongst the trade is better. I think we may expect a good season's business."

Mr. Harrower, agent for Oxford Manufacturing Co., had just returned from an extended trip in different parts of the country, and considered the prospects very fine. Low stocks, due to conservative buying and want of confidence on the part of the retailers, coupled with good crops and higher prices, meant good trade for the wholesaler. Payments were very fair and somewhat better than last year.

Mr. Kyle, of Kyle, Cheesbrough & Co. said: "I think the prospects for the fall and winter are very bright. We are selling quantities of goods, and when a fancy goods house like ours reports large sales you may take it as an indication that things are improving. When times are hard goods such as we handle do not find a ready sale. Payments are being well met. We are doing a good

deal of business on a thirty days' basis, and in almost every case remittances are made promptly."

Wm. Clapperton & Co. (Mr. Wright): "I think business is looking up. Orders are on the increase, and from what we can learn the feeling throughout the trade is better. Payments are only fair."

Mr. Morrice, jr., of D. Morrice & Co., thought that trade was somewhat better, but everything would depend on the crops. If they were good trade would certainly improve.

Stevenson, Blackader & Co.: "Prospects are better than they were. The tariff is settled and the trade is regaining confidence. We hear that crops are good, and of course that will materially help business. Merchants have been buying in small lots for some time, but they are beginning to purchase more freely."

Mr. Fisher, of John Fisher, Son & Co.: "Our travelers report that the outlook amongst the retailers is very much improved."



This cut shows the latest idea in . . .

## Shirt Easels

It can be adjusted to several positions, as shown, and the extension is from 8 to 16 inches. Price \$1.00 each; \$10.20 per dozen, nickel plated. Manufactured by

**THE TORONTO BRASS CO., LIMITED**

88 YORK STREET, TORONTO.

We make fittings for every line of business

# K. ISHIKAWA & CO.

Yokohama, Japan.

Manufacturers of . . .

## Japanese Silks Handkerchiefs Rugs and Mattings

Canadian Office:

24 Wellington Street West,  
TORONTO.

# THE JUBILEE

is past and gone, but those who buy from us are jubilant the year round.

**T**HE SECRET of success is to have the right goods, at the right time, and at the right price.

Our travellers are now showing well selected and carefully bought lines suitable for the fall season.

Our aim in soliciting trial orders is to increase the number of our regular customers.

We want **business friends** who write us as follows: "Your goods opened out to advantage. Please duplicate ranges A and B. Will order more next time your traveller calls."

It is our Wish and our Interest to please you.

## P. GARNEAU, SONS & Co.

Wholesale Importers of Foreign Dry Goods and  
Dealers in Canadian Staples. . . . .

Quebec

Crops appear to be above the average and prices should be high. Stocks are low and the merchants will have to purchase heavily to meet the demand."

Tooke Bros (Mr. B. Tooke): "Judging from all reports, business is on the mend. We have had a long period of depression, but I think the fall will be better. A good harvest should help trade a great deal."

Mr. Patton, agent for Emil Pewny & Co., thought business was in a better condition than it had been. Merchants have been buying in small lots for some time, but orders are getting larger. Payments are very fair.

Mr. Laurencelle, agent for Perrin's gloves: "Trade will probably be better in the spring, but at present it is quiet. Though confidence has been somewhat restored, still merchants are not buying at all largely. We find that orders are no larger than last year."

The Montreal retailers are hopeful also. In conversation with a REVIEW reporter, Mr. Henry Managh, of Jno. Muphy & Co., one of Montreal's largest dry goods establishments, said that the business situation to him appeared to be very promising. Business is good and money appears to be plentiful. With good crops a very satisfactory season's business should be done.

Mr. W. H. Scroggie, a prominent Montreal dry goods man, said: "I think we will do a big business this fall. Things are certainly looking up and are much better than last year. We notice that our mail orders are increasing rapidly and we have orders coming from points in British Columbia. Money is quite plentiful."

A letter received by THE REVIEW from British Columbia says that in Victoria, and several other points in the province, retail

trade is brisk. The supplies for mining camps are larger than before and indicate steady development of trade, consequent upon increase in mining operations.

In Toronto the wholesale trade has been brisk this past six weeks, and August has opened well. W. R. Brock & Co. report large sales of fall goods. John Macdonald & Co. have been very busy, their sales being much ahead of last year. The shipping room is an indication of how healthy wholesale trade in Toronto is just now. The head shipping clerk told THE REVIEW reporter that from June 1 to August 5 eight hundred more numbers had been shipped this season as compared with the same period last year. Retailers who visit the markets to buy also speak hopefully, and buy more.

Speaking of payments on the 4th W. R. Brock & Co. said they were quite as usual and certainly up to expectations. Mr. John Macdonald, of John Macdonald & Co., said payments were satisfactory on the 4th and business brisk, his staff having asked permission to break the rule of the establishment not to work at night. Mr. Caldecott, of Caldecott, Burton & Spence, said payments were fair.

### WHOLESALE HOUSES HANDLE THEM.

A retail merchant who should wish to try and run his blanket department next winter without "Puritas" cotton comforts might as well drop comforters altogether and let that trade go to his competitors. "Puritas" comforts can be distinguished from others by the cotton tag which each one bears and on which is printed the guarantee of the makers. All up-to-date wholesale houses sell the "Puritas" comforter; but, should you not be able to get attention in this line from your supply house you can write to the company that manufactures them—290 Guy street, Montreal.

## STATE PLAIN FACT IN ADVERTISING.

W. A. Lewis In The Ad. Writer.

ADVERTISING seems to be a very difficult thing to most merchants. There is an atmosphere of mystery and genius enveloping publication. Of course it's all rot, there is nothing mysterious or genius-like about an advertisement, but business men are in the minority who can comprehend it.

The fact is, advertising is nothing but simple truth plainly spoken. That is a very serious and mammoth thing to most men. It is a very easy matter to the successful advertiser who doesn't strain his eyes nor bend his back, striving after "effects." In advertising there should be no attempt for effects, for they are unbecoming to simple truths. The simpler the language, the more brief and direct, the more forcible the advertisement.

There are business men who will halt aghast at this announcement that advertising is nothing but plain truth. Not that they've not heard and read the same thing before, but not so bluntly and sternly. It's fact, though Advertising that isn't truthful isn't advertising, it's a lie. No lie was ever advertising. Lies are of liars for liars. Lies lie and that's all they do; they never advertise. There's nothing so weak and puerile as a lie. There's nothing stronger or more influential than an advertisement. Quite a difference, you see? And yet the majority of business men don't believe it. They think advertising must be misrepresentation. That's why it seems so hard to them to be truthful. Oftentimes it takes more courage than men have to speak the truth. Advertisers are apt to look down on the truth as a mean, trivial little thing, some thing a business man can't afford to meddle with if he's going to succeed. They recite the proverb of "fighting the devil with fire." Liars are always trying to out-lie one another. But the only ferret to send after a rat-lie is a ferret of truth. Another reason why truth is the marrow of advertising is that truth never says more than is necessary. Lying is invariably extravagant, and business is more injured by too much speech than by stolid silence. A business man had better abstain from advertising than to advertise falsely. Truth is like a carrier dove. When you speak it you know it will reach its destination. Lies are like sparrows, the world is overrun with them; they keep up an incessant noise; they are destructive, quarrelsome and a nuisance.

The simplest things are invariably the hardest for men to accomplish. Men who go into business unguided by principle can never succeed through advertising, nor by any other means. There is no way in which character shows itself quicker or more surely than through advertising. If a man will lie to you in his advertising he will swindle you in a sale; and that is a proposition as infallible as if it were mathematics.

It's not hard to speak the truth, or to write it, for any except natural liars; and a natural liar is so bold and reckless he is never

a victim of mistaken identity. Ninety-five per cent. of all who go into business fail. Ten per cent. are unfitted for business, ten per cent. lack perseverance, and the remaining seventy-five per cent. are liars.

There is no individual so popular as the man who dares speak the truth; nor any so successful. People of weak mental qualities are afraid of the truth. They buy merchandise that is a lie, they advertise it through lying; their prices are lies; and they can't understand why they don't succeed in business. I believe there is no subject connected with business of which men know less than of advertising; and yet they imagine they know it all. They prove they know nothing of it by lying in their advertising. Some grimly reply that a lie will travel further than the truth. It's not how far one travels, but what one sees and does.

If it seems hard to a man to succeed through advertising he hasn't the proper estimate of the achieving power of truth. Until his mind is keyed to a proper tension of character all his advertising will be of the slack-wire sort, balancing with the long pole of falsehood, and continually in danger of tumbling to disaster.

## PENNY WISE, POUND FOOLISH.

How often experience proves that colds are caught and expenses incurred by not having seasonable underclothing at all times of the year. W. R. Brock & Co.'s underwear department is well stocked with this kind of goods—good value being their chief attraction—thus ensuring a rapid turn-over to merchants who are fortunate to handle the line. Their ladies' and misses' hygienic goods do not require medical testimony to make them trade-winners, they stand the test themselves when competition offers, and come out "head of the class" upon each and every occasion. If you have not seen their line of ladies' vests this fall to retail at 25c., called "Startler," do so at once; also "Pearl," for 50c., and "INL" for 75c. These are three "rattling" lines, particularly "Startler," of which an immense quantity was contracted for, and, in consequence, a vest was secured which, for weight, make, trimming, etc., cannot be surpassed for value upon this continent. Large ranges of children's vests, in all kinds, sizes and prices, are being shown at Brock's, who will be ready to send sample dozens to any sound merchant upon request.

## FITS YOU LIKE A GLOVE.

If you are in need of ladies', men's or children's gloves, W. R. Brock & Co.'s large glove department can fill the bill. Good value and selling points can at all times be depended on. Their range of ladies' cashmere this season is superior to any previous one, a leader to retail at 25c. being B 33, "a winner every time." Ladies' and misses' sanghar and fancy ringwood are also shown in a large variety of kinds and prices. In men's lined kid, wool knit, cashmere, etc., the stock contains what you want and will fit you like a glove.

**D**OMINION  
COTTON  
MILLS COMPANY  
FALL...  
1897

Whites, Greys, Ducks, Cantons,  
Drills, Bags, Grey Sheetings,  
Bleached Sheetings, Pillows,  
Towels, Piques, Yarns, Prints,  
etc.

Wholesale Trade  
only supplied

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

**DOMINION GLOVE WORKS**

GLEN WILLIAMS, ONT.

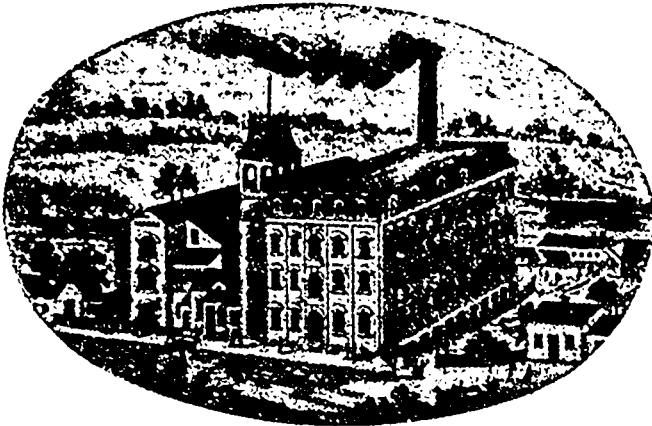
Manufacturers of . . .

**GLOVES, MITTENS**  
and **GAUNTLETS**

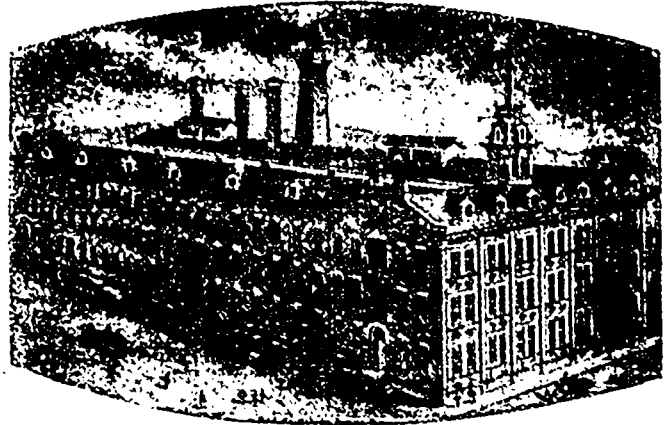
Fine Kid, Suede and Para Buck GLOVES and MITTS.  
Dog-Skin Driving and Coaching GLOVES.

Agents...

**GEO. D. ROSS & CO., MONTREAL, QUE.**



MILL NO. 1.



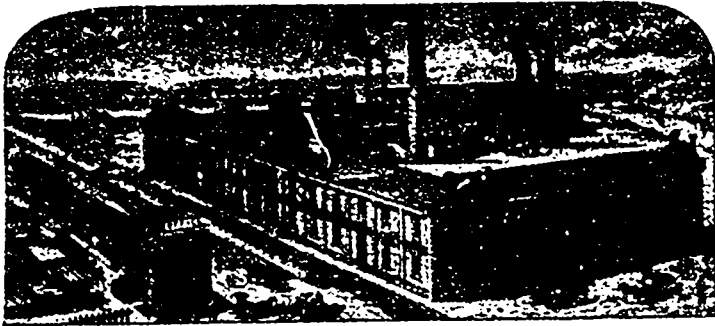
MILL NO. 2.

# The Penman Manufacturing Co.

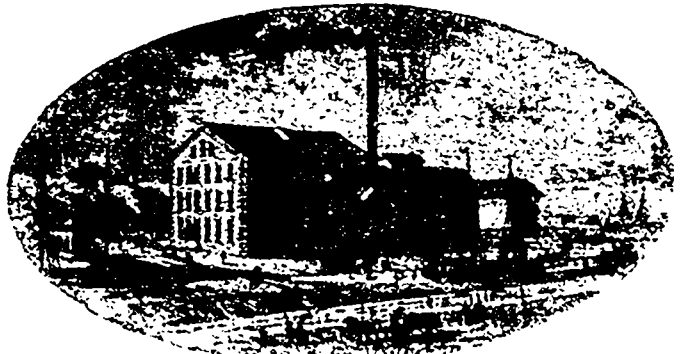
HEAD OFFICE: PARIS, ONT.

Limited

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



MILL NO. 3.

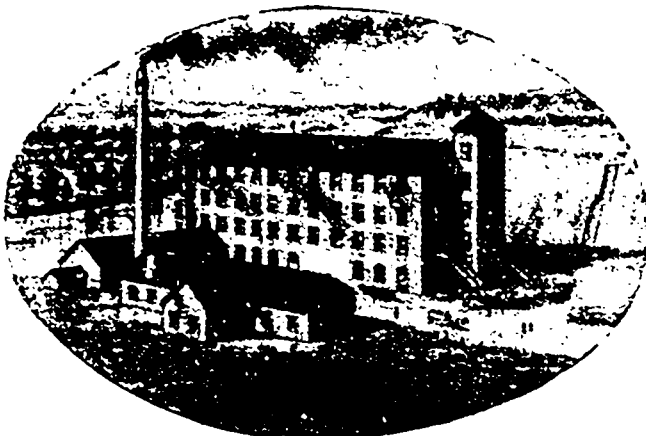


MILL NO. 4.

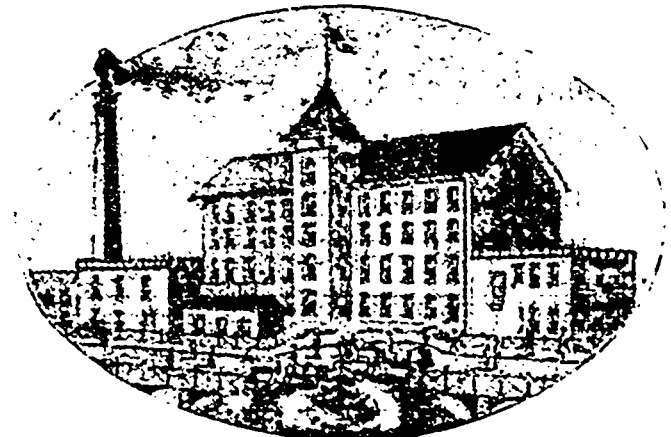
## The Oldest and Largest Manufacturers of **KNITTED GOODS**

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

The travellers of all the best wholesale houses in Canada now carry full lines of our make. Be sure you see them when placing your Fall Orders. . . .



MILL NO. 5.



MILL NO. 6.

## NOTES FROM LONDON.

ACTIVITY IN THE CORSET BUSINESS—AN ENGLISH MANUFACTURER TO START A BRANCH IN CANADA—REPUTATION OF CANADIAN TRADE IN THE OLD COUNTRY.

From Our Special Correspondent.

LONDON, July 28, 1897.

THE mantle makers are very busy and look forward to a good season's trade. They find buyers more ready to place orders freely and they express more confidence in the outlook. Higher qualities are selling better, such as silk applique and silk ornamentation laid over the plush.

Herts, Son & Co., Limited, Wood street, who are doing a rapidly increasing business in the platinum anti-corset substitute for stays, will shortly extend their business to Canada. They will probably organize a company and manufacture there. Mr. Herts, the present head of the firm, is one of the brightest and most enterprising of the younger generation of London manufacturers. He is doing some very bright advertising, a little in advance of the present British style and not so strong as the average American. In fact, it resembles that done by the best Canadian dry goods houses.

James Rowley & Sons, 35-37 Red Cross street, E.C., have secured the contract for supplying the Canadian Post Office Department with helmets.

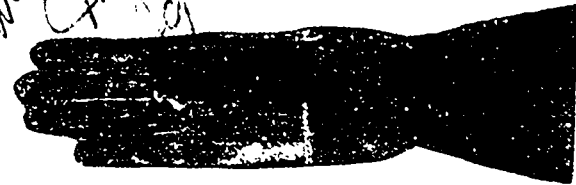
Lloyd, Attree & Smith, men's furnishings, have extended their premises on Wood street. The addition is one of the most modern offices in London. Mr. Frank Smith is now on his vacation and leaves for Canada on his return. He will probably visit the trade early in September.

The corset business here is in a thriving condition. Charles Bayer & Co., who are very large manufacturers, have had to erect a new building to overtake their increased business, while H. S. Sherwood & Co., also large makers, are now looking for more extensive premises.

While Canada has sprung into popularity in political and social circles by recent events, its reputation in business circles is worse than ever. It is unfortunate, but nevertheless true, that the bankers, manufacturers and merchants, with few exceptions, regard the Dominion as the worst colonial or foreign field for investments or to which to ship goods. Many fallacies prevail. For instance, several leading business men told me that none of the London

banks were permitted by their constitution to discount Canadian paper; that it had to be sold to "note-shavers"; that paper from any other colony was taken readily. This is not true, but, nevertheless, it is a popular belief. The majority believe that when a Canadian merchant fails his Canadian creditors must first be paid. If there be anything left then it is equally divided among British and foreign creditors. To re-establish our reputation we must have a Dominion insolvency law, and we must elevate our business reputation.

J. B. M.



## FOWNES' NET CYCLING GLOVE:

This is an illustration of a new cycling glove, made by Fownes Brothers & Co., London, and the design of which has been registered. The obvious advantages of the glove are found in the facts that being made of a loosely woven net material, cotton or silk, and having perforated leather palms, it combines perfect ventilation with great durability. Its good qualities, hygienic and otherwise, have secured for it an enormous sale in Great Britain. It is now being introduced in Canada by the firm's representative here. The retail trade are supplied by Gault Bros. Co., Montreal, who will be glad to show samples.

## BEAUTIFUL ART DRAPERIES.

For the coming season the mills have far excelled themselves in the beautiful and extensive range of their patterns and fabrics in this department. Art denims (both plain and printed) are still in the lead. The rapidity with which the public have "caught on" to these goods has emboldened the makers to produce many of their best patterns on the cheaper cloth, which they call imitation denims. The very low prices of the latter bring them within reach of all. Gilt printed fabrics, art tickings, Delhi drapery and Lowry cloth are among a few of the newest. Boulter & Stewart are now showing a full range of all the latest productions in the above. Special display during the opening week.

# Weaven Labels.

Shirt Labels & Hangers  
UNDERWEAR LABELS  
INITIAL LETTERS  
INDIVIDUAL NAMES.

KLUGE BROS.

Proprietors

German Artistic Weaving Co.  
274 & 276 Church St.  
NEW YORK.

CREFELD

LONDON

PARIS

Silk Labels & Hangers  
NECKWEAR LABELS  
DRESS BELTS  
SHOE LABELS.

## Night Shirt Trimmings.

TORONTO OFFICE: ROOM 109 McKINNON BUILDING.

The Wholesale House that  
supplies you with

## North Star, Crescent and Pearl

Cotton Batting gives you the best value obtainable.

Even the Pearl grade is guaranteed stronger and better adapted to requirements than any grade of any other batting.

These grades are the strongest, handsomest and most desirable cotton bats obtainable.

### NOTHING DECEPTIVE

They look well in the roll. They have the strength and qualities required by the consumer after unrolling. They make strong comforters.

When you unroll and unfold them you can test the strength and they will not fall apart like so much chalk. You can't blow them to pieces in a hurry.

**THREE GRADES. THREE PRICES.  
THE BEST AT THE PRICE.**

No other Thread

**EQUALS**

# CLAPPERTON'S

WRITE FOR SAMPLES.

Wm. Clapperton & Co.

165 St. James St

MONTREAL

## Canadian Made for Canadian Trade

Equal in design and finish with the production of European Mills, superior in point of value.

**SEE OUR SAMPLES FOR FALL 1897**

OF

**BEAVERS  
NAPPS  
SERGES**

**PRESIDENTS  
CHINCHILLAS  
TWEEDS**

Full lines now in the hands of our Agents,

**MILLICHAMP, COYLE & CO.,**

Wholesale Only . . . . .

Hallfax, Montreal, Toronto, Winnipeg, Victoria.

**A. W. BRODIE**

WOOLEN . . .  
MANUFACTURER

**HESPELER, Canada.**

## A REVIEW.

**M**R. GEORGE HAGUE, general manager of the Merchants Bank, Montreal, in his annual address, says:

"I may say this, however, that it is hopeless for manufacturers of any kind, in these times of keen competition, to make profit on their business unless they have the latest appliances in machinery, the most economical appliances of power, the most skilful management in production, the best adaptations of labor, and the best facilities for transportation and communication. Along with these, it is becoming more and more essential that a manufacturer shall have his specialties; that is, that he should produce some goods which are his own, known by his name, which will be such a guarantee of goodness that the name will sell the goods, as with 'Rodgers' cutlery or 'Horrocks' sheetings. When a manufacturer attains a position like this, and has his arrangements to keep it, he is a long way towards permanent success and wealth. In some branches of manufacture and production we have attained this position. Certain brands of flour are well known in foreign countries, as well as certain brands of cheese, and even of deals and timber. A customer of our own has established the reputation of his brand of eggs in the English market, and enquiries are made for it by dealers there. We are exporting furniture to South Africa, agricultural implements and other articles to Australia, butter to Japan, and leather in large quantities to England; and if attention is only paid to quality, to good make-up, and to the exact needs of the market, there is no reason why this should not develop very largely. In such matters as butter or apples it is not sufficient to have simply a good article, it must be well and tastefully packed, according to the fancies of the market it is sent to, or they can never establish themselves in general favor. "Our apple exports of last year were frightfully injured by want of care in packing, and the trade injured to an extent it will take considerable time to recover from. Our orchards are well known to be among the best in the world, and so are our vineyards and peach gardens. I mention this for the benefit of any who may happen to read these words, to dispel the impression that Canada is a land of almost perpetual snow. I do not think we are at all obliged to the enterprising English poet who lately sung our praises as the 'Lady of the Snows.' We have snows, it is true, and exceedingly useful they are, as fertilizing the ground for the spring and summer, and enabling us to produce such fine peaches, grapes, melons and apples as we do. While on this subject I may venture to say that much harm has been done to the country by the multiplication of snow pictures. We have had altogether too many of this sort. It would, I think, be a profitable venture if an illustrated book were published showing what Canada is in summer."

#### RETAIL DRY GOODS MERCHANTS' ANNUAL EXCURSION.

A feature of the excursion of the retail dry goods merchants of Montreal to Otterburn Park, on July 28, was the competition for the prize of \$10 offered by Wm. Agnew & Co. for the competitor making the best guess at the correct length of a piece of their A200 henrietta. Each competitor had to pay 10c. entry fee to the association for the privilege of registering his guess, and at the end of the competition the sealed envelope containing the ticket with the number of yards and the \$10 bill was opened and the prize awarded to the competitor who had registered nearest to the correct length.

The competition for this prize has always been very keen in the past few years, and on some occasions the prize had to be divided between successful competitors who registered the same estimate. This year the competition was as lively as usual, and over 100 guesses were registered. The exact length, 38½ yards, was registered by two different parties this year: Mr. Lockhart, city

traveler for S. Greenshields, Son & Co., and Mr. S. Lamy, of Lamy & Lamy, and the prize was therefore divided between them.

It was curious, however, to note the wide divergence of opinion regarding the length of this piece of goods. Some merchants who have been handling cashmeres and henriettas for 40 years estimated the length to be 50 yards, while others estimated as low as 25 yards.

#### TRADE NOTES.

S. F. McKinnon & Co. have a special brand of black velveteen, a clinker, and worthy of attention.

The Gault Bros. Co., Limited, have received another shipment of the noted black figured lustres, Prince of Wales cloth. Write for samples.

P. Garneau, Fils & Cie., Quebec, are showing special lines in ladies' black cashmere gloves for fall. Stock in both light and heavy weights.

In their notion department, S. Greenshields, Son & Co. have a full stock of art silks, art draperies, silkline golden draperies, figured and plain denims and art cretonnes.

James Johnston & Co. call special attention to their kid glove department. They claim that their three regular lines, at \$6.75, \$9 and \$11.25, cannot be surpassed in the trade.

Kyle, Cheesbrough & Co.'s stock of Swiss embroideries is very complete and they are kept busy filling orders. This firm have had such a run on their laces and other lines that it is necessary for them to cable weekly for fresh supplies.

Without a doubt you can safely buy jets and braid trimmings for the incoming season; they are bound to have a big sale. Jet trimmings to retail from 5c. to \$3 per yard are shown by Brophy, Cains & Co. They are also showing loops, fouragiers, and braid sets, in black and shades to match dress goods.

#### A CANADIAN-MADE ARTICLE.

**T**HE popularity of the "Puritas" comforter is, perhaps, illustrated by the fact that a wholesale house of Toronto, having placed a large order with the manufacturers for delivery in August, this house has already sent in repeats calling for immediate shipment, the previous order having been sold from sample, even before the goods were received. Besides, it is only natural that when a white batting quilt is produced for little higher than a shoddy-filled quilt of the same size, the batting one, called "Puritas," will not be slow in superseding its old-time rival. The "Puritas" is of Canadian manufacture and a credit to the Montreal firm that makes it.

#### SPECIAL FEATURE ADVERTISING.

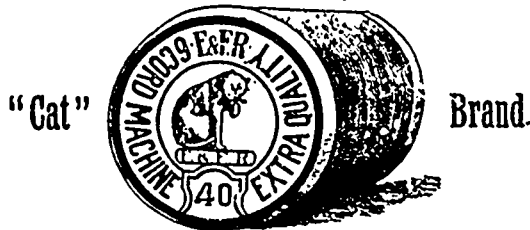
The Toronto Brass Co., Limited, have met with such wonderful success from advertising a special fixture, as they did in Special Number, that they have decided to offer another popular fixture for this issue, this time taking the form of an adjustable shirt easel or stand. It is one of the most desirable fixtures for a gents' furnisher, as it shows the article off to the very best advantage, being adjustable to any position. They are finely finished and nickel-plated. Price, \$1 each, or \$10.20 per dozen.

#### JOB LOTS.

The Alaska Feather & Down Co. are offering some jobs and seconds in odd cushions and cosies. In the dull season of mid-summer a job is almost the only thing which will enable the retailer to get customers to his store, and we are therefore not surprised to hear that these jobs are being rapidly taken up. A card addressed to the manager, 290 Guy street, Montreal, will bring full particulars by return mail.

# BELGIAN

SEWING COTTON.



Grand Prize: Paris and Antwerp

## BEST AND CHEAPEST

Strong, Even and Elastic



Solo Agent for Canada :

Jno. A. Robertson

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

Board of Trade Building,  
... MONTREAL

# Finley, Smith & Co.

Importers of . . .

**WOOLLENS** and

**TAILORS'**

**TRIMMINGS**



29 VICTORIA SQUARE

WM. C. FINLEY  
J. R. SMITH

MONTREAL

# Thibaudau 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

# John Fisher, Son & Co.

442 and 444 St. James Street

MONTREAL

# WOOLLENS

AND

## Tailors' Trimmings

Fall Samples are now in the hands of our travellers. Kindly reserve orders until you have seen our line, which is the largest and most varied we have ever shown. . . .

SAMPLES FORWARDED ON APPLICATION

# JOHN FISHER & SONS

Manufacturers and Merchants  
HUDDERSFIELD, Eng.



## TRADE NOTES.

**JOHN MACDONALD & CO.** have a larger variety of silks this year. The most popular effects for the season are the peau-de-soie and faille; the former is shown in large variety. Many lines of plain colored silks in all the leading shades are displayed, as well as fancy colored in numerous patterns.

**P. Garneau, Sons & Co.,** Quebec, have la dies' bicycle gloves in stock.

**S. Greenshields, Son & Co.** now report a full stock of all makes in fancy wools and yarns.

**Coristine & Co.** are showing a complete outfit of furs to be worn by prospectors and others visiting the Yukon gold fields.

If you are short of any shades in velveteen, write the **Gault Bros. Co., Limited,** for a sample box of the "Dream" brand.

**S. F. McKinnon & Co.** are anxious that buyers should see their range of fancy silks, which they say will meet any competition.

**James Johnston & Co.** have received a full assortment of handkerchiefs in lawn, linen and silk, also special values in ladies' hem stitch goods, both in lawn and linen.

**Kyle, Cheesbrough & Co.** report the arrival of two large consignments of valenciennes laces suitable for millinery trimmings. Valenciennes laces have been extremely scarce so far and no doubt these goods will have a big run.

The **Toronto Feather & Down Co., Limited,** had a great run on bed pillows during the Epworth League Convention. This company was worked to its utmost capacity supplying the dealers with their justly celebrated "Swan brand" line.

**Moulton & Co.** are showing a very fine quality of tubular braids. These goods are of the same material as those used in their boleros and other braid ornaments. Braid for dress trimmings continues to be very popular and apparently will be in vogue for the fall and winter season.

English pure silk milanese gloves, which, being made of special strength, will not split or tear, are now coming to the front, and, feeling the demand for these goods, **Caldecott, Burton & Spence** are showing for the fall trade a splendid range of them in all colors, tan, browns, cream, etc., etc.

**W. R. Brock & Co.**'s stock of dress trimmings has been supplemented during the past month. Plain and fancy tubulars, braid sets, bead gimps, plush trimmings, and fancies of all kinds are to be found in the recent additions. Extreme goods are avoided, rapidly selling lines being selected every time.

## NOBBY AMERICAN WRAPPERS.

Astonishing has been the success of the "wrapper," or house dress. Until quite recently ladies have always gone to their dress-maker for such a garment, but now that all the leading dry goods stores stock them, and the price is so reasonable, everyone looks to these stores to supply their demand. **Boulter & Stewart,** whom the trade know as the "American Wrapper House," are showing at their warehouses all the newest "hits" for fall trade, and those in for the "opening" cannot do better than inspect their large assortment.

## WOOL FELT HATS MADE IN CANADA.

The output from **James Coristine & Co.**'s new hat factory, Montreal, is now very heavy and the quality of their product exceptionally good. Some of their wool felt hats compare very favorably with American fur felt goods, the finish being truly excellent. The enterprise shown by this firm in rebuilding and equipping the finest hat factory in the Dominion deserves recognition, and will doubtless obtain it.

## ARTICLES FOR SALE.

**FOR SALE, UNDER PRICE, A NO. 10 CHEQUE PRINTING NATIONAL CASH Register;** in use but a very short time; will be sold on account of the former owner going out of business at 87 1/2 less than the amount paid for it; guaranteed in perfect condition. **Blanchard & Co.,** Windsor, N. S. (C. I.)

## BUSINESS FOR SALE.

**DRY GOODS BUSINESS IN GOOD TOWN OF 4,000;** ESTABLISHED 10 years; in that time the owner made a competency; annual turn-over \$20,000; stock about \$7,500; price 85c. on the \$, 1/2 cash, balance in 2, 4 and 6 months at 7 per cent. secured; goods that may arrive for fall would not be included. Apply "S. S. M.," care of **Dry Goods Review.** Sole reason for selling, ill-health.

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

## MARINE INSURANCE.

The Open Policies issued by the **MANNHEIM INSURANCE CO.** (Capital Two Million Dollars) cover goods from the time they are shipped until delivered at your warehouse.

For rates and further particulars apply to

**JAS. J. RILEY & SONS,** Managers for Canada, **MONTREAL.**



"FITS LIKE A GLOVE."  
**THOMSON'S**

ENGLISH MADE.

"Glove-Fitting." Long Waisted. Trade Mark

**CORSETS** At Popular Prices:

The Perfection of Shape, Fit and Durability.

APPROVED by the whole polite world.

SALE OVER ONE MILLION PAIRS ANNUALLY.

A large stock of these GOOD VALUE Corsets always on hand at

**JOHN MACDONALD & CO'S, TORONTO.**

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

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

World Wide Popularity

The Delicious Perfume.



**Crab Apple Blossoms**

EXTRA CONCENTRATED

Put up in 1, 2, 3, 4, 6, 8, and 16 ounce bottles.

And the Celebrated

**Crown Lavender Salts**

Annual sales exceed 500,000 bottles. Sold everywhere.

**THE CROWN PERFUMERY CO.**

177 New Bond St., LONDON, ENG.

By 11 principal dealers in perfumery.



## Blarney Yarns

Manufactured by

**MARTIN MAHONY & BRO. Ltd.**

Blarney, Cork, IRELAND

## FINGERINGS

In 6-lb. spindles

## SAXONYS

In 1-lb. boxes and 2-oz. hanks.

## MENDINGS

On cards and 1/2 oz. skeins, 1/2 gross in box.

These celebrated wools are made in all the newest Moss Tints. Spiral and Twist Mixtures, for Golf and Bicycle Hose.

Before placing your order for Fall, send for samples and prices.

Agent for U.S. and Canada . . .

**R. H. COSBIE**

Manchester Building, Melinda St., **TORONTO**

## Get the Best

If you do, it means  
that you will buy

# EUREKA BLANKETS

They are the Best Blankets. Made from the Best Wool. Suit your Best Customers. The demand for these Blankets is increasing every year. If you have not seen them we would like to express you a sample pair. Merchants don't keep them in stock, for they sell themselves.

## EUREKA WOOLEN MFG. CO.

Limited

EUREKA, N.S.

# Canada Featherbone Co.

MANUFACTURERS OF . . .

Featherbone Corsets In a variety of Styles  
Featherbone Waist, Skirt and  
Bustle Bone, Tapes, Piping Cord, Etc.

The most modern and perfect article used in the Dress-making Art of to-day.

DEMONSTRATING PARLORS... 113 King St. W. Toronto.

## Canada Featherbone Co.

Sole Manufacturers and Patentees in Canada ...

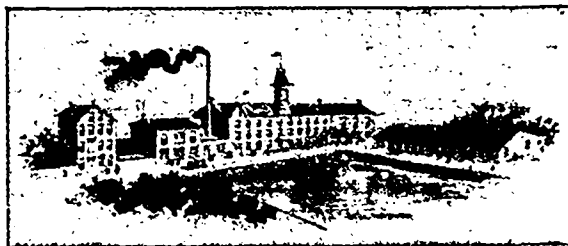
## LONDON, ONT.

We will be pleased to furnish information. Write for particulars.

# The Galt Knitting Co.

LIMITED.

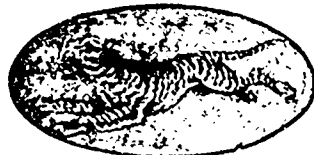
GALT, ONT.



## Underwear Top Shirts Eiderdowns



LIVE RETAILERS consult their own interests by handling the "TIGER BRAND," which is meeting with such favor from the retail trade of Canada. All sizes always on hand, enabling the trade to assort their stock at all times.



Trade Mark, Registered.

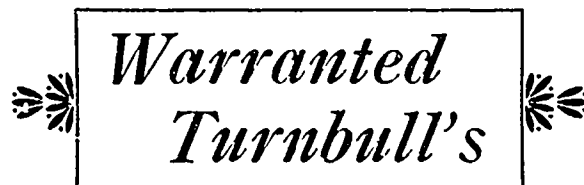
N. B.—Our goods cannot be obtained through any wholesale house.

# When You Show

Your customers

# Underwear

bearing this stamp . . .



It is a guarantee that you are selling the best in the market. They are Full-Fashioned, which means that they are shaped on the machine; no rough seams. The comfort in wearing these goods is only known to those who have worn them. Our travellers are now on the road with a full line of samples.

THE

# C. Turnbull Co.

OF GALT, LIMITED.

**WARDLAW**  
YARN MILLS DUNDAS,  
Ont.

Thos. D. Wardlaw

Manufacturer of

Worsted and Woollen Yarns, Fingering,  
Wheeling and Knitting.  
Loops and Novelties for Dress Goods,  
Cloakings, etc.  
Carpet and Sergo Warps.

GOLF AND BICYCLE YARNS A SPECIALTY

Write for Prices and Samples

.. TO THE WHOLESALE AND MANUFACTURER ONLY ..

**B. & C. Corsets**

Peerless Dress Stays  
Rubber Tipped Dress Stays  
Braided Wire Hip Pads  
Bustles and Dress Forms

Manufactured only by

**BRUSH & CO. - TORONTO**

FOR ...

**Street Wear**

The best ladies' trade will demand a  
handsome novelty like we are showing  
in **COSTUME FABRICS.**

A line to Robt. Harrower, 136 McGill St., Montreal,  
will bring you samples. NO HARM TO SEE THEM.

**OXFORD MFG. CO. Limited**  
Oxford, Nova Scotia

**THOMAS MEALEY & CO.**

MANUFACTURERS OF

**Wadded Carpet Lining**

MEALEY STAIR PAD.

AND  
**STAIR PADS**

HAMILTON,  
ONT.

OFFICE.—  
24 Catharine St. North.



**WESTERN** Incorporated  
1851  
ASSURANCE  
COMPANY.

**FIRE  
AND  
MARINE**

Head Office

Toronto,  
Ont.

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

HON. GEO. A. COX, President.

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

C. C. FOSTER, Secretary.

**BEAVER LINE STEAMERS.**

SUMMER SERVICE

From LIVERPOOL	STEAMERS	From MONTREAL
Sat July 21	Lake Superior	Wed. Aug. 11
" Aug. 7	Lake Winnipeg	" " 25
" " 14	Lake Huron	" Sept. 1
" " 21	Lake Ontario	" " 8
" " 28	Lake Superior	" " 15
" Sept. 4	Lake Winnipeg	" " 22
" " 11	Lake Huron	" Oct. 6
" " 18	Lake Ontario	" " 13
" " 25	Lake Superior	" " 20
" Oct. 2	Lake Winnipeg	" Nov. 3
" " 9	Lake Huron	" " 10
" " 16	Lake Ontario	" " 17
" " 23	Lake Superior	Sat. " 24
Fri Nov. 3	Lake Winnipeg	

Weekly thereafter

Until further notice the steamers of this line will call at Queenstown during the summer season for passengers on the voyage from Liverpool only.

RATES OF PASSAGE.

FIRST CABIN—Single, \$47.50, \$50 and \$70. Return, \$85 and \$114 according to steamer  
SECOND CABIN—To Liverpool or London, \$31; return, \$66.75.  
STEERAGE.—To all points at lowest rates, including outfit.

For further particulars as to freight or passage, apply to—

**D. & C. MACIVER**

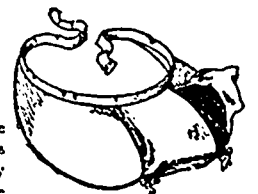
Tower Buildings, LIVERPOOL

**D. W. CAMPBELL, Man.**

18 Hospital St., MONTREAL

**THE BUSTLE  
IS HERE**

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



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



**BRUSH & CO.**

Toronto.

**MILLER BROS. & CO. MONTREAL**

Manufacturers for  
the Wholesale  
Trade of the fol-  
lowing Standard  
Lines of Fine  
Linen Faced Col-  
lars 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 man-  
ufacture of these  
goods.

# The Celluloid Company

30, 32, 34, 36  
Washington Place

**NEW YORK**

ORIGINAL and ONLY  
Manufacturers of

"CELLULOID" Interlined Waterproof  
Collars and Cuffs . . .

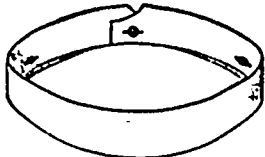
All goods made by us are stamped as follows :

Absolutely No

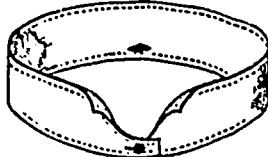


TRADE  
**CELLULOID**  
MARK.

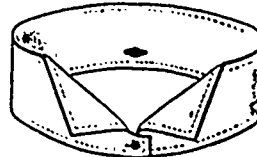
Others Genuine



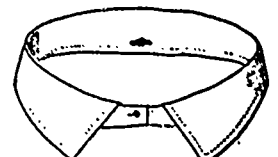
**ROMAN**  
Sizes 15 to 17 1/2 in.  
Front 1 3/8 in.  
Back 1 in.



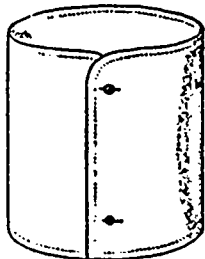
**VULCAN**  
Sizes 13 to 18 1/2 in.  
Front 1 1/4 in.  
Back 1 1/2 in.



**TITAN.**  
Sizes 13 1/2 to 20 in.  
Front 2 1/2 in.  
Back 2 1/4 in.



**ROYAL**  
Sizes 12 1/2 to 20 in.  
Front 1 1/2 in.



**EXCELSIOR.**  
Sizes 8 to 11 1/2 in.  
WIDTH 3 1/2 in.

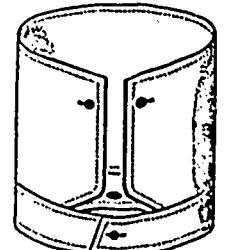
Roman, Cardinal and Bishop Collars may be had plain or with either three or five button-holes.

**CAUTION** It having come to our notice that certain manufacturers are producing and advertising imitations of our goods under the name of "Celluloid," we desire to notify the trade that the word "Celluloid" is a registered trade mark, and our right to its exclusive use having been upheld by the courts, we shall hold responsible not only such manufacturers but also all dealers handling any goods, other than our make, under the name of "Celluloid."

Sole Agent for Canada

**B. ALLEN**  
31-33 Melinda St., TORONTO

**The Celluloid Company**



**FIFTH AVE.**  
Sizes 9 1/2 to 11 1/2 in.  
WIDTH 3 1/2 in.

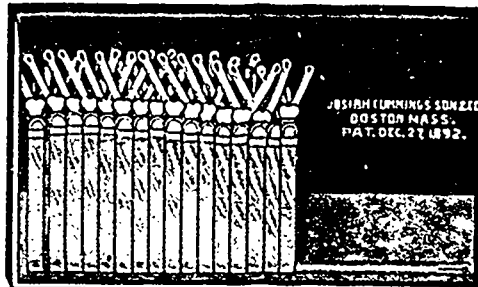
## Sample Trunks and Sample Cases

**BEST MAKE IN AMERICA**

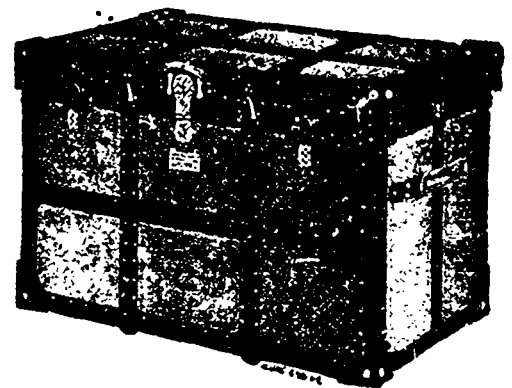
Steel Trunks. Only Manufactured in U.S.

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

In all grades  
For all kinds of business.



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



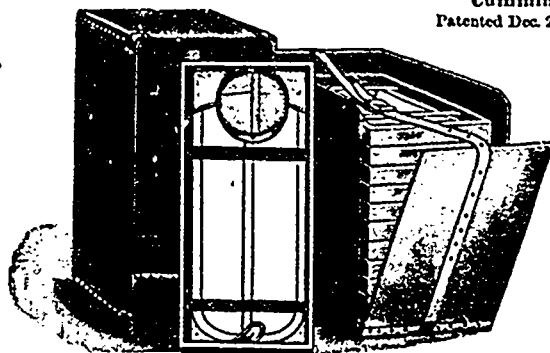
Patented Light Steel Dry Goods and Notion Trunk

Sole Manufacturers of the

**"All Rawhide" and  
"Hub Fibre" Trunks  
and Sample Cases**

Also a full line of

**Common Canvas Extension Cases for the Trade.**



BLINDING CO. & CO. ESTD  
Broom Shirt Box and Trays.

**JOSIAH CUMMINGS, SON & CO.**

63, 65, 67, 69 Kingston Street

**BOSTON.**

# To the Trade.

---

**Two Reasons** we assign for such great increase in our business for Fall Season's trade. 1st—There is a general revival of business throughout the country. 2nd—Our values are better and our assortment larger than usual.

**Good Value** is a powerful magnet for drawing business. Every live merchant is on the alert to secure the best value possible, and we are convinced, from the number of orders already placed with us for Fall business, that our values are right.

**Extensive Assortment** is another powerful attraction, both to keen buyers and those who wish to select from the most fashionable and saleable productions of the manufacturer. In General Dry Goods, Men's Furnishings, Haberdashery, Woollens and Carpets we are unequalled.

**Millinery** is now attracting considerable attention, and although we do not show Millinery, there are many articles included in our stock of General Dry Goods, such as Ribbons, Silks, Velvets, etc., that every Milliner visiting Toronto should see.

**Our Silks** are famous all over the Dominion, especially so in the City of Montreal. See our Silks when in Toronto.

**BICYCLES** AT CLEARING PRICES.

**FILLING** LETTER ORDERS A SPECIALTY.

---

## JOHN MACDONALD & CO.

Wellington and  
Front Streets East,

**TORONTO**