

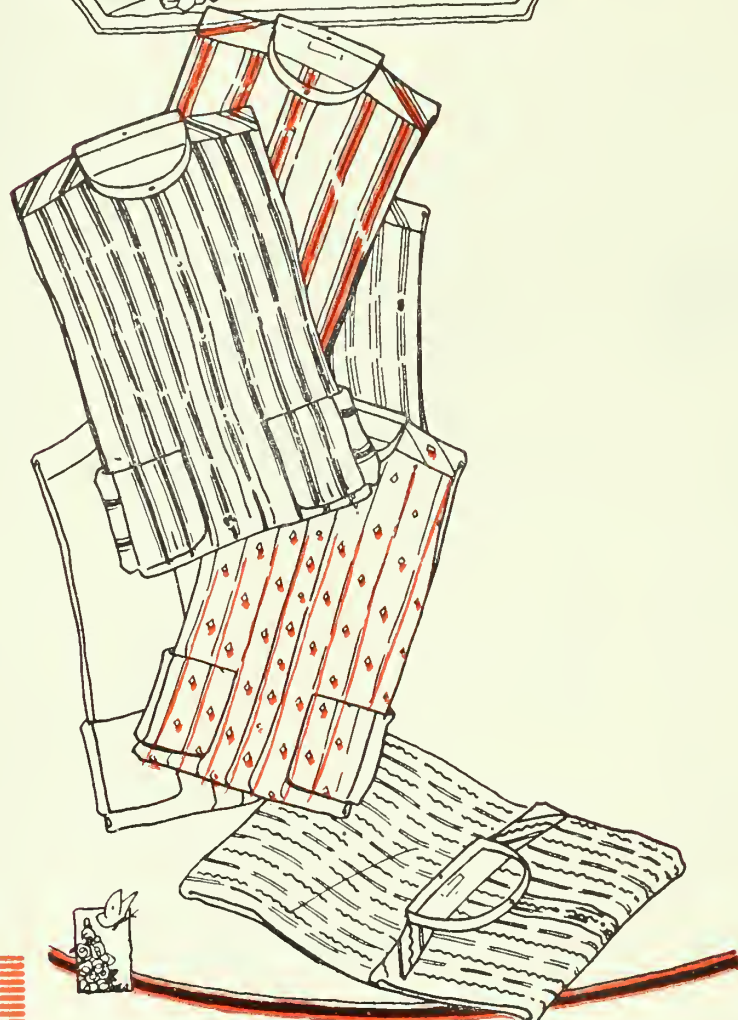
“The Line of Unusual Values”

Hearty appreciation always follows in the wake of the sale of a *Lang* Shirt.

With every detail displaying that desirable, individually-tailored appearance and the materials and workmanship above reproach, the wearer is sure to be thoroughly satisfied.

The *Lang* Shirt range not only suits every taste with just the right design, but also anticipates new requirements, which service has been a big factor in *Lang* popularity.

The dealer who puts his customers' interests first cannot do better than stock this line of “tried-and-found-dependable” line of shirts.



The Lang Shirt Company, Limited

Kitchener, Ontario

Broadway

BRAND

Clothes
for exacting men

MARCH .920

BIG BUSINESS

It is not enough

to give your customers a smart, neat fit in a new Suit or Overcoat; or those "different" touches that the fastidious dresser demands. Those smart features satisfy when the suit is new, but if inferior materials and workmanship result in the suit soon losing its shape, demanding frequent pressing and soon showing signs of wear, that satisfaction soon disappears.

The dealer, in good faith, has sold the suit expecting it to maintain the reputation of his house, but it is most likely that instead of complaining, that customer simply buys elsewhere the next time.

This is a disadvantage to the dealer. The answer is—stock a line of clothing with the name and reputation of the **maker** behind it.

We want your customers for our customers, so it is up to us to deliver the goods. Leave it to us!

BROADWAY CLOTHES will faithfully **hold** your customers and guarantee their thorough satisfaction.

Our traveller will be glad to show you samples of our smart, dependable **BROADWAY** lines for Fall, also to explain the **Broadway** Made-to-Measure System.

Drop us a card!



Randall & Johnston
Limited
TORONTO

MARATHON

WASHABLE FLEXYDE

BELTS

New White Marathon Belts

Here at last is a practical and serviceable belt for summer wear, with light clothes, palm beach suits and flannel trousers

White Marathon Flexyde Belts can be washed repeatedly with soap and water;—the "Giant-Grip" Buckles, Nickel-Silver or 18 karat Green Gold Front, will not rust. Marathon Belts are not affected by perspiration, dust, dirt or hard wear. They are ideal for wear with bathing suits. Made in standard one-inch width and in three-quarter inch Sport Model width, for both men and women.

ONE OF THE MOST POPULAR BELTS EVER OFFERED

These New White Marathon Belts are going to sell "like hot-cakes." It is a wonderful proposition for summer trade. Each month sees a big new idea added to the Marathon Belt line.

Samples of the new White Marathon Belts and schedule of prices covering the complete Marathon Line will be sent upon request.

The big national newspaper advertising campaign has started in the largest and best newspapers in many cities. It will pay you to cash in on the increasing demand created by this campaign.

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts.

FULL LINE CARRIED IN STOCK AT ALL TIMES.



Vitality in Clothing

Epidemic—the Test

Camouflage
vs.
Real Vitality

In normal times outside appearances count for something. A little powder—a little rouge—especially at a distance—would make one attractive even if not really good looking—but—during an epidemic—nothing but vitality counts.

The robust constitution, the perfect organism, are what sustain life.

Clothing Too

Vitality
an
Economy

In normal times when fifteen “bucks” landed a suit, the gingery appearance had an attraction all its own. The sooner it came to grief, the quicker a new freak—a new camouflage—would replace the shabby ruins—but—when struck with an epidemic of high cost of living—then the vitality of the garment becomes indispensable. The fundamental organism, or organic foundation, become an economy. The interior constitution is what will keep a person respectably clad.

Progress Brand Garments

Economy
a
Necessity

Have that vitality. The robust constitution—the inner construction—the pure linen (green edge) canvas, the linen stay, the natural haircloth—and the hundred and one small things that enter into the vitals of the garment are all that gives it a long lease of life—a respectable existence—and—an absolute necessity during these times of high prices.

The best always the cheapest.

H. Vineberg & Co.,
LIMITED

1202 St. Lawrence Boulevard, Montreal



Style No. 1561



Style No. 1527



Style No. 1503



Style No. 1518



Style No. 1526



Style No. 34308

HICKOK BELTS and INITIAL BUCKLES

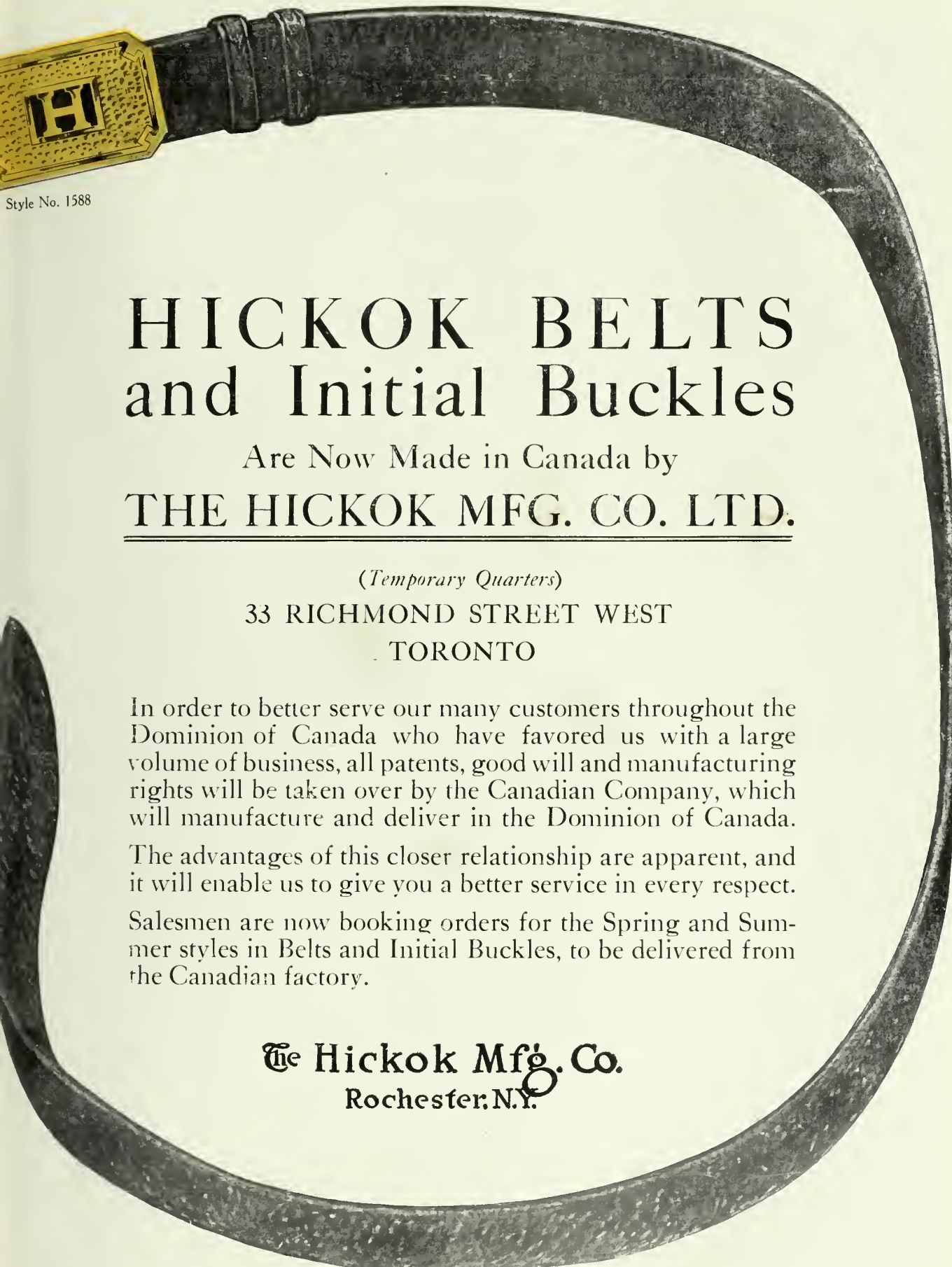
We illustrate here but a few of the hundreds of beautiful designs of Hickok Initial Buckles which are now being made for men and boys of all ages.

Hickok Initial Buckles come in Sterling Deposit, Solid Sterling Silver, Gold Front, 10K and 14K Solid Gold. The belts are made of high-grade, carefully selected leather. The workmanship is of the best throughout. Every Hickok Belt and Initial Buckle is made completely in a Hickok factory.

None of the many new Spring styles are illustrated on this page, but are now being shown everywhere by Hickok salesmen. If you have not yet had an opportunity of viewing this line write us at once and we will arrange to get the line to you.

Write for our 60-page catalogue showing Hickok Initial Buckles in color.

The Hickok Mfg. Co.
Rochester, N.Y.



Style No. 1588

HICKOK BELTS and Initial Buckles

Are Now Made in Canada by

THE HICKOK MFG. CO. LTD.

(Temporary Quarters)

33 RICHMOND STREET WEST
TORONTO

In order to better serve our many customers throughout the Dominion of Canada who have favored us with a large volume of business, all patents, good will and manufacturing rights will be taken over by the Canadian Company, which will manufacture and deliver in the Dominion of Canada.

The advantages of this closer relationship are apparent, and it will enable us to give you a better service in every respect.

Salesmen are now booking orders for the Spring and Summer styles in Belts and Initial Buckles, to be delivered from the Canadian factory.

The Hickok Mfg. Co.
Rochester, N.Y.

GEORGE BRETTL & CO. LTD.

Manufacturers and Merchants

119 Wood Street, London, E.C. 2, England

"OBERON" LINES

Sell Freely—Everywhere

AT the back of all enormous trade expansion are the goods sold. They are the vital factor, and, when examined, will invariably be found to be of exceptional, distinctive merit. This is exactly the case with our famous "OBERON" branded goods. They are sold in all parts of the world and the ever-increasing demand for them necessitates frequent enlargement of our factories and organization. "OBERON" branded goods are essential stock for the better to best class trade.

"OBERON" SPECIALITIES

Hosiery, Underwear, Sports Coats, Knickers, Knitted Scarves in Silk, Artificial Silk and Wool, Ladies' and Men's Pyjamas, Towels, Quilts, Rugs, Blankets, Sheets, Linens, Haberdashery, Men's Shirts, Dressing Gowns, Ties, Braces, Collars, Caps, Ladies' and Men's Raincoats and Waterproofs.

*Ask to see samples
at our Canadian Offices*

Eastern Provinces
Marshall & Harding
Carlaw Building
Wellington St. West
Toronto

Western Provinces
Mr. G. E. Ledger
Grace Court
Cornox Street
Vancouver, B. C.



"OBERON" Men's Pyjamas

Cotton Pyjamas,
150/- to 240/- per doz.
"Ceylon and Taffeta"
Pyjamas,
168/- to 550/- per doz.
Self Colors and Fancy
Stripes—good styles.

"OBERON" Summer Gowns for Men

Fancy Printed Crepes,
21/9 each
Fancy Printed Lustra,
28/6 each
Fancy Printed Twill
Silk,
63/- each

Exclusive designs.

GEORGE BRETTL & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND



“Fit Well”

WATERPROOF

 BEST BRITISH MAKE



This Mark Means REAL PROTECTION

from the sudden showers which make things so disagreeable in Spring time.

Because of their strikingly well-tailored appearance, and smart handsome materials, “Fit Well” Waterproofs win instant favor with your customers.

Our line is well worth looking over, both from the standpoint of quality, and of value.


Our salesmen will be out this month with a full range of samples for Fall and immediate.

We have a large stock for immediate delivery. Mail orders will receive special attention.

S. RUBIN and COMPANY

*Mfrs. of the
“Fit Well” Waterproofs*

437 ST. PAUL ST. W., MONTREAL

 After May 1st our address will be New Sommer Building, Mayor Street

OVERCOATS

OVERCOATS

Quality in Overcoatings

We have a splendid line of

MELTONS in

GREYS,

GREENS and

BROWNS

These overcoats are well abreast with the times, and are thoroughly up-to-date in every respect.

Through our foresight in getting in a large supply of materials for our Fall and Winter line of Men's and Young Men's wearing apparel, we are in a position to

Promise Quick Delivery on Repeats

If our travellers have not called drop us a line and we will arrange to send samples.

M. Feldstein, Son & Co.

389 Bleury St. - Montreal

POPULAR CLOTHING

FOR MEN AND BOYS

Popular in Style
Popular in Service
Popular in Wear

and

POPULAR IN PRICE

You have only to compare our offerings with others to realize the popularity of our line.

It is to your interest to see what we are showing.

Buyers visiting the markets will do well to give us a call.

THE ALERT CLOTHING COMPANY

1202 ST. LAWRENCE BOULEVARD
 MONTREAL



MERIT

The reputation of HAUGH Brand products is the result of persistent effort on the part of the manufacturers to make them MERIT wide-spread popularity.

To-day the Haugh trade-mark is known everywhere to represent the highest standard in materials and workmanship. Their MERIT has made them recognized leaders in their line.

TROUSERS—The completeness of our range in materials, coloring and sizes, ensures your being able to find here a comprehensive stock of Trousers. Their well cut lines, and the long wear for which they are famous, will be satisfying features. Introduce them and watch the results!

SHIRTS AND OVERALLS—The Arm and Hammer Trade Mark has come to be known everywhere as representing, without fail, the best value obtainable in working Shirts and Overalls.

**The J. A. Haugh
 Mfg. Co., Ltd.**

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer"
 Shirts, Overalls, Bloomers,
 Trousers and Shopcoats

Correct Clothes for Young Men

Who appreciate
INDIVIDUALITY,
LATEST STYLES,
NEW MATERIALS,
FAULTLESS WORKMANSHIP

Garments that will attract the young men to your store and hold their patronage.
 New models for immediate delivery from stock. Wire in for samples.
 Our FALL RANGE will shortly be shown by our salesmen.
 Be sure and see these samples.

JOSEPHSON'S, LIMITED

"Makers of Correct Clothes"

520 ST. LAWRENCE STREET

MONTREAL

Another
"BOSTON"
 Success



"DIXIE"
 A new tweed hat
 made especially for tall
 men
 Specially high crown

First in **Style, Quality, and Workmanship,** as usual

There is also a big demand for our numbers 191-192-193 made for *early Spring and Fall*, three beautiful shades—*olive green, brown and grey mixtures*, in all-wool Irish tweed, at \$36.00 per doz. Good value.

THE BOSTON CAP COMPANY

PHONE EAST 6040

S. RESIN, Manager

338 ST. URBAIN ST., MONTREAL

Clatworthy & Son Limited

TORONTO

Established
1896

Incorporated
1908

Fixtures especially suitable for the Clothing and Men's Wear Trade.

Coat Stands
Shirt Stands
Tie Stands
Hat Stands.
and
Wax Figures
for your
Trade.

Recent extensions to our factory allow for treble our former capacity and warrant our ability to give **PROMPT** deliveries on your Spring orders.

*Order now
for Easter.*

AGENTS:

Vancouver, B.C.,
M. E. Hatt & Co.,
Mercantile Bldg.
Montreal, Que., E.
O. Barette & Co.,
301 St. James St.
Winnipeg, Man.,
O'Brien Allan Co.,
Phoenix Block,
Halifax, N.S., D.
A. Gorrie, Box
273.



For Your Play

in the

Great Outdoors

CANADIAN BRAND CAPS are designed for the man who golfs, motors or travels.

CANADIAN BRAND CAPS meet the actual needs of the most ardent Sportsmen, being the acme of refinement in materials and tailoring.

There is a Canadian Cap for every sport and every season.

*Obtainable at the best Stores
in every Town or City.*



CANADIAN CAPS

Dealers generally approve the smartness of style, the goodness of materials, and the cleverness of the manufacture of Canadian Brand Caps.

Fall 1920 will find our capacity increased and we will be in a position to serve you even better, but our advice is

ORDER NOW.

Canadian Cap Co.,
Richmond St., W. TORONTO

Special Values

"Direct from Mill



to the Trade"

"Through Commission Merchants."

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

**Pure
Wool**



**Scotch
Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

On account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Mappin & Webb Building
10 Victoria Street
MONTREAL

Importers

Commission
Merchants



YOUR BOYS' DEPARTMENT

IS NOT COMPLETE WITHOUT

**LION BRAND
BOYS' BLOOMERS**

Their superior qualities will commend them to your sense of good value.

Their snappy, well-cut lines and attractive materials, make them ready sellers everywhere.

The genuine, all-round wear, for which they are noted, will bring you customer-satisfaction and confidence in your goods.

See our new Spring lines!

The Jackson Mfg. Co., Limited
CLINTON, ONTARIO

Factories at

Clinton, Goderich, Exeter and Hensall

CAPS



CAPS

FOR THE WELL DRESSED MAN

Our Spring range of snappy, jaunty Caps leaves nothing to be desired by the smartly dressed man. Included are several lines of fine English Tweeds that are quite unusual in design and coloring, with linings to match.

Ontario Caps are made by skilled workers in a modern factory equipped with every facility that makes for perfection in their manufacture.

If you have not had a visit from our representative, drop us a post card.

Samples will be gladly sent.



ONTARIO CAP CO.

34 St. Patrick St. - - - TORONTO



DENT'S GLOVES ARE THE BEST

200 Years Reputation Travellers Now Booking Orders

DENT, ALLCROFT & CO., MONTREAL



For Immediate Delivery

Blue Serges, Plain and Fancy Worsted that are wonderful value in these days of high prices. They are made in many new smart designs, and will become leaders wherever shown. With a well-selected stock of clothing you can sell every man in your town who wants

Up to Date Style with Excellent Workmanship

Our travellers are now on the road. If they do not call post card us.

We aim to please.

JAMES & CO., Limited
Manufacturers of Boys' and Youths' Clothing
200-206 Adelaide St. W., Toronto



Better Fabrics mean Better Sales

The careful selection of materials, together with the style, workmanship and general appearance of our *Boys' Clothing* have placed them in a foremost position. That is the combination that Mothers and Boys like namely:

Wearing Qualities and Style

Our Boys' Clothing has both.

Our line is winning golden opinions and making many new friends. Have you seen them. If not, get in touch with us.

Toronto Clothing Mfg. Co.
200-206 Adelaide St. W. Toronto



Perfect Freedom, Solid Comfort
and
Long-Wearing
Non-Tearing
Service

are the factors which boost
your sales of "Goodhue's"

Star Brand Overalls

Selling such a well and favourably-known brand of overalls is a distinct business asset to your Store—an asset which resolves itself into hard cash by quick turnovers in your overall business.

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg.

Ottawa: 76 O'Connor St.



FOR SALE HERE

Display this Card
in your shop
window and
watch
your overalls go

Tailor Craft Clothes

Tailored up to the highest standard of excellence and second to none.

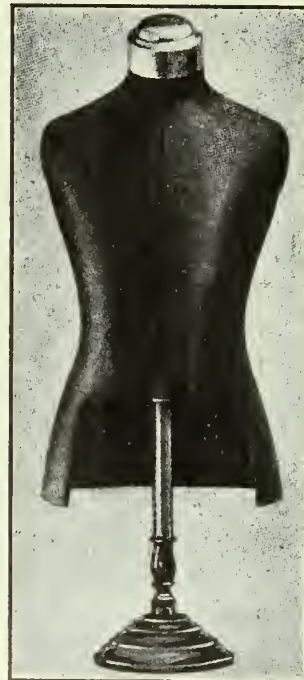
These cleverly designed models are particularly appealing to the natty young man of to-day, while our more conservatively styled garments are equally popular with men who do not want the ultra-fashionable.



You will find our fall line unusually tailored and well made. See our samples in the attractive patterns and rich materials which stamp Tailor Craft Clothes as distinctive.

Dominion Clothing Co.

157 St. Paul St. West, Montreal



New Model Coat Form No. 2014 A

When you think of
DISPLAY
FIXTURES
think of
DELFOSSÉ
the leading fixture
house of Eastern
Canada.

New
Bust Forms,
Fixtures, and
Wax Figures

Everything for the neater arrangement of your goods.

We are mailing now 15,000 of our new illustrated catalogues. If you don't receive a copy, a postal card will bring it to you.

DELFOSSÉ & CO.

247-249 Craig St. W. Factory, 1 to 19 Hermine St.
MONTREAL



Suits and Overcoats for Young Men

Our suits and overcoats for young men cannot be surpassed for smartness of cut, appearance and serviceability of materials, and all-round solid value.

Your customers are sure to find wear and satisfaction in our suits. They are stylish in cut, and they *stay* stylish.

The genuine pride of our expert designers and workers is shown in the exacting finish of each and every detail.

Our Fall line will convince you that nowhere can better value be found. The materials are well selected, in smart colorings, made up in the most approved styles of the season.

Our travellers will soon be on the road with samples. Be sure to see them. If you do not have a call from our traveller in your territory, drop us a card.

THE PUNCHARD-BIRRELL CO.

545-7-9 King Street West

TORONTO

The Kay Cutting Company

Manufacturers of
NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS

Carried in Soft and Hard Finish in widths
1 1/4" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

THE KAY CUTTING COMPANY

734-36-38 St. Paul St. W., Montreal
Stocks carried at TORONTO and WINNIPEG



Is your stock attractive and complete in Your Men's Department?

In the different lines we offer you, you will find genuine value that cannot be surpassed elsewhere. Our goods always appeal to the careful buyer. Order early to ensure best selection at lowest prices.

Working and Outing Shirts
Flannels, all Shades
Tweeds, Sateens
Drills, Oxfords
Flannelettes
Night Shirts
Pyjamas
Boys' Waists

Our travellers are now on the road with our range
for Spring 1920.

The Deacon Shirt Co.
Belleville Ontario

A Pair of Pants

Pants are like molasses, thinner in summer and thicker in winter.

If you want to make pants last, make the coat and vest first, or get them from the Vineberg Pants Company.

Owing to our stock being so heavy and bought at old prices, we have not advanced our prices, but will give our customers the benefit.



Our representatives are now on the road. If you were satisfied last season, think of them again.

160 McGill Street, Montreal



Quality

and reasonable price combined with stylish tailoring make our extensive range of Men's and Young Men's for Fall, 1920.

Our travellers will shortly call on you with a complete range for Fall delivery and also a good range which we can offer for immediate. Be sure you see them.

FOR THE BOYS

Our fine display of School Suits and Knickers is worthy of special mention.

EASTERN PANTS MANUFACTURING CO.
324 NOTRE DAME ST. WEST MONTREAL, QUE.
Makers of
MEN'S, YOUTHS' AND BOYS' PANTS
AND BOYS' SUITS.



SPRING 1920 FALL

“UNIVERSITY CLOTHES”

for Men and Young Men

For many months WE have prepared—Now we are ready!

There awaits YOU, Mr. Merchant, a revelation in distinctive models for immediate and fall delivery, fabrics, the finest that expert selection can procure.

The Heads of our Cost Department have been remarkably keen in holding down prices—of this you will be quickly convinced.

MARCH 15th is the day set for our travellers to start; in the office, factory, showrooms—throughout our entire plant our men are imbued with the confident spirit that only high-grade merchandise instills.

We may be looking for an agency in your Town—Write us!

“Let us get acquainted.”

HOFFMAN, DUCOFFE & COMPANY
MONTREAL



12 to 19



12 to 18 1-2



12 to 18 1-2



12 to 18 1-2

KANTKRACK Composition
COLLARS

A Saving of 3 Cents a Day

is a saving well worth considering these days. Your customers will instantly appreciate the economy of wearing **KANTKRACK** Collars, when you tell them how they save Laundry bills, and how **KANTKRACK** takes the place of a dozen other collars—easily effecting a saving of 3 cents a day.

Linen-like in appearance, and always up-to-the-minute in style, they are always appreciated. All the smart, becoming styles preferred by your customers will be found in the wide range of **KANTKRACK** Collars.

MADE IN CANADA

Parsons & Parsons Canadian Company

Makers of the
Famous **KANTKRACK** Composition Collar
HAMILTON, CANADA

Est. in U.S.A. 1879

Est. in Canada 1907

A. E. RICHARDSON & CO.

Wholesale Custom Tailors

Specializing in

STRICTLY HIGH GRADE WORK ONLY

Write for our

“SPECIAL ORDER SAMPLES”

and

A TRIAL ORDER will CONVINCe YOU

A. E. RICHARDSON & CO.

Makers of

HIGH GRADE CLOTHING FOR MEN

172 Simcoe Street

Toronto

Our travellers are now out with a complete
and up-to-the-minute display of—

Spring Neckwear

You will find our styles and colorings just
right, and our values mighty hard to beat.

Increasing business has made necessary
our

MOVING TO LARGER QUARTERS

at

1184-1188 Queen St. West

Toronto

With increased space and facilities we hope
to serve your interests better than ever.



Arrow
TRADE MARK
Neckwear

THE ARROW NECKWEAR COMPANY, LIMITED



A Little Later— but worth waiting for

Owing to the unusual conditions under which we are operating today, both as to labor and materials, our travellers will not leave with the **Fall Range of College Brand Clothes** before April 15th.

This delay will, however, enable us to go out with a better line than ever and to assure absolutely deliveries of everything we sell.

College Brand Clothes for the coming season will be better than ever, in every respect, as to style, workmanship, materials and snappy, attractive models.

Do not miss your chance this season to get in on the best selling line in Canada.

A campaign of national advertising is now in course of preparation which will create a greater demand than ever for **College Brand Clothes**. **Write us now** for appointments and exclusive agencies.

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)

"WHERE-TO-BUY"

DIRECTORY

TRIPLE Waterproofs
of the
FIRST
QUALITY
for
MEN,
WOMEN
and
CHILDREN

D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

SHOWER PROOF GARMENTS

FOR

Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate.

Special discount to the wholesale trade.

SCHWARTZMAN BROS.

1448 St. Lawrence Blvd Montreal

Agencies Wanted

Manufacturer's agent with headquarters in Montreal and good connection with the wholesale trade throughout Canada, is open to represent manufacturers of Men's Wear, such as Caps, Gloves, Shirts, Overalls, etc. Highest reference. Apply Box M, Men's Wear Review, 128 Bleury St., Montreal.

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.

Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

Do You Read All the News When You Buy a Paper?

If you just skim over it you miss important items about your business. We read every column of the Canadian newspapers as a business and select every item on which we have an order. In this way we gather important news for our many customers and give to them a service which cannot be duplicated in any other way.



We cover United States as well and any subject written upon by the newspapers can be watched for important items. We supply advertisers with ads; wholesalers with new stores and local demand; manufacturers take all local mention of their goods as well as articles on markets, imports, new products, etc. We can supply you with a prompt service which will keep you up to the minute at a moderate rate. Drop us a line.

Canadian Press Clipping Service

143-153 UNIVERSITY AVE., TORONTO



Snappy Styles for Young Men and Juveniles

Our attractive range will make a favorable and lasting impression with the young men who visit your store. They will get the *Quality* idea and help to make them life-long customers. The variety of practical styles, coupled with quality fabrics and thorough workmanship compels the attention of merchants who appreciate the value of building a *Quality* reputation.

We absolutely guarantee our Styles and Fit.

Make it a point to see our attractive range.

His First Long Pant
Suit Our Specialty

York Clothing Co., 35 Church St., Toronto



Introducing to the Trade

“BARRIECLOTH”

The coat illustrated is made of BARRIECLOTH, a new fabric of our own manufacture. This cloth is all wool, and is positively GUARANTEED to outwear any cloth on the market to-day. Its exceptional wearing qualities, and attractiveness, will commend it very strongly to your customers.

The linings used in this coat throughout, are also of our own manufacture—in sterling quality.

BARRIECLOTH is made in Browns, Black, Heather Blue mixture, Green mixture and Oxford Grey. Travellers are now out with samples for Fall. Be sure to see samples of this unusual cloth. You will be delighted with it.

We make Ulster Coats for Youths, as well as for men.

THE
ROBE AND CLOTHING CO.
LIMITED
KITCHENER ONTARIO

Western Canada—Centre of Drug Smuggling

IS Western Canada the centre of the illicit drug traffic of the continent? Does the underground system, by which the body and soul-destroying narcotics are distributed to the addicts of America begin on Canadian soil?

Official U.S. investigators say so, and, in discussing the drug traffic in the March 15th issue of MACLEAN'S, Mrs. Murphy (Janey Canuck) acknowledges that there may be some truth in the statement.

In this article, the second in a series that she is writing after thorough investigation, Mrs. Murphy traces the ramifications of the underground system—how the drugs are smuggled in and purveyed to the hopeless thousands, the whole sordid story of the filching of souls and the degrading methods by which it is done.

Mrs. Murphy's articles are beginning to stir things up in Canada on the drug question. Ottawa is showing an interest, the police of many cities are displaying unusual zeal, the newspapers are awakening to the menace. Mrs. Murphy will continue her series until she has laid bare the whole truth about this danger that is gripping Canada.

Eight Months Adrift in the Arctic

By STORKER STORKERSEN

The remarkable story of how a small party of Canadian explorers, headed by the author, spent eight months adrift on ice floes in the Arctic Ocean and came back safe and sound and with a wealth of scientific data. This story has been written for and appears exclusively in MACLEAN'S.

All We Like Sheep

By NELLIE L. McCLUNG

A humorous article on a Canadian author's venture into the sheep business and what befell her.

Commerce in the Clouds

By J. VERNON MCKENZIE

An interesting article on the uses of aircraft for commercial purposes in Canada.

Letting Herb Do It

By J. L. RUTLEDGE

A sketch of the remarkable business career of a young Canadian, Herbert J. Daly.

In addition many other articles, stories and serials by well-known authors.

"Review of Reviews" Section

Some of the reprinted articles found in this department are:

German Government Will Be Overthrown

Changing the Shape of England

Eleven Millions Are Starving

Whither is the Earth Travelling?

Farming in an Inferno

A German Plan That Failed

One Hundred Million Women Have Vote

The Inside Story of the Bullitt Mission

Locating the Reasons for Unrest

The Land of Model Husbands

"Bully" Hayes, a Modern Pirate

You pay no added exchange when you buy Canada's National Magazine

Over 80,000 Canadian Families Read

MACLEAN'S

"CANADA'S NATIONAL MAGAZINE"

MARCH 15th ISSUE *Now on Sale at All News Dealers* 20c

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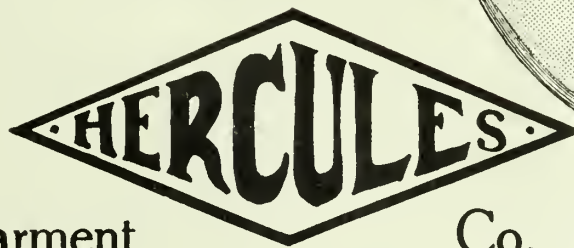
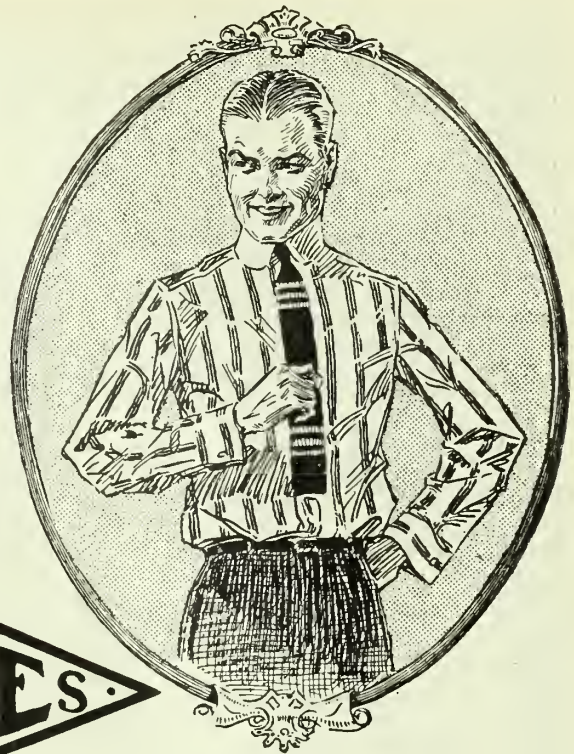
Another Issue
will be on
the Newstands
April 1st

He's Satisfied!

The man knows what he wants when he sees the "Hercules" label. He recognizes the taste and careful selection of patterns which is so apparent in our Spring lines.

Hercules Shirts are good to look at and good to wear. All of which makes them a good line to sell.

You can get a Hercules Negligee, Outing, or Work Shirt, in all the popular materials.

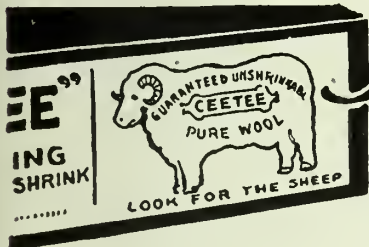


Garment

Co., Limited

Head Office: Montreal

Factories: Montreal and Louiseville, P.Q.



This Trade Mark sells

"CEETEE"

THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK

MADE BY

Remember—there is no low grade or cheap "CEETEE"—only the very highest grade and best quality underclothing bears the famous "CEETEE SHEEP" trademark. If you are catering to the best trade in your district you must sell "CEETEE"—

For ordinary underwear you will find TURNBULL'S brand at least the equal of any made in Canada.

THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S "M" Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

PREMIER PANTS

Premier in name—Premier in style, quality, fit and material. Easily an all-round leading line.

Always a large stock on hand for immediate delivery.

Wait to be shown our line by our representative before placing your order, or we would be pleased to submit samples upon request.

The Premier Pants Mfg. Co.
435 St. Paul St. W. MONTREAL



CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

WANTED — TRAVELLER COVERING MOST OF MARITIME Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

ESTABLISHED ENGLISH AGENT, HEADQUARTERS LONDON, visiting Canada, desirous of representing or distributing Canadian manufactured goods in the British Isles. Box 194, Men's Wear Review, 143-153 University Ave., Toronto.

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March and April are big months for raincoats, and "DOMINION RAYNSTERS" are the raincoats for style and general satisfaction.

They are the "Made-in-Canada" raincoats, guaranteed absolutely waterproof; they come in styles and sizes for men, women and children; they include the popular-priced lines as well as the finest and handsomest that can be made.

Buyers should keep in touch with our nearest service branch in order to be advised of the latest novelties as they appear—and also to have their Spring sorting and "rush" orders filled promptly.

DOMINION RUBBER SYSTEM

Service Branches are located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Vancouver and Victoria.



TOOKE SOFT COLLARS SEASON 1920



G.W.V.
(GREAT WAR VETERANS)
BAND 1 POINTS 3
FINEST ENGLISH POPLIN
WITH TOOKE HOOK



EWING
BAND 1 1/2 POINTS 3
FANCY SILK POPLIN
WITH TOOKE HOOK



GRENVILLE
BAND 1 1/2 POINTS 2 1/2
SPECIAL SILK JERSEY
CLOTH
WITH TOOKE HOOK



PLYMOUTH
BAND 2 1/2 POINTS 3 1/2
FINE FIBRE SILK POPLIN
WITH TOOKE HOOK



STANFORD
BAND 1 1/2 POINTS 3 1/2
SILK POPLIN
WITH TOOKE HOOK



CUMFY
BAND 1 1/2 POINTS 3
SELF STRIPED CAMBRIC
WITH TOOKE HOOK



GUNNER
BAND 1 1/2 POINTS 3 1/2
FANCY SILK POPLIN
WITH TOOK HOOK



LINWOOD
BAND 1 1/2 POINTS 3 1/2
FANCY PIQUE
WITH TOOKE HOOK



DEMPSEY
BAND 1 1/2 POINTS 3 1/2
SATIN STRIPED SILK POPLIN
WITH TOOKE HOOK



CARLAW
BAND 1 1/2 POINTS 3 1/2
SILK CREPE
WITH TOOKE HOOK



PELTON
BAND 1 1/2 POINTS 3 1/2
SATIN STRIPED MADRAS
WITH TOOKE HOOK



SHERBROOKE
BAND 1 1/2 POINTS 3 1/2
FANCY MADRAS
WITH TOOKE HOOK



BRYANT
BAND 1 1/2 POINTS 3 1/2
HEAVY FUGI SILK
WITH TOOKE HOOK



BLACKWELL
BAND 1 1/2 POINTS 3 1/2
FANCY FIBRE SILK
WITH TOOKE HOOK



TOLEDO
BAND 1 1/2 POINTS 2 1/2
FINE ENGLISH PIQUE
BUTTONS ON BAND



FAVERSHAM
BAND 2 1/2 POINTS 3 1/2
FANCY FIGURED SILK
POPLIN
WITH TOOKE HOOK



CLIFTON
BAND 2 POINTS 2 1/2
FRENCH PIQUE
WITH TOOKE HOOK



DAWSON
BAND 1 1/2 POINTS 2 1/2
PLAIN PIQUE
WITH TOOKE HOOK



KENTVILLE
BAND 2 1/2 POINTS 2 1/2
FINE PIQUE
WITH TOOKE HOOK



CORNWALL
BAND 2 POINTS 2 1/2
FRENCH PIQUE
WITH TOOKE HOOK

MEN'S WEAR REVIEW

Vol. X

Publication Office: Toronto, April, 1920

No. 4



Convenient!

W.G.P.

SHIRTS

WITH

Trade **DOUBLE WEAR CUFFS** Mark

Patented 1918

The cuff that doubles the life of the shirt



REGISTERED

RIP PROOF



REGISTERED

The New
PERRIN

The New Lock-Stitch Prevents Ripping

THERE WILL BE A BIG SALE FOR THIS POPULAR GLOVE
BE SURE YOUR STOCK IS EQUAL TO THE DEMAND

P. K. COMPANY, LIMITED

Successors to PERRIN FRERES & CIE, Sommer Bldg., Montreal

LANG TENNIS SHIRT

The Lang Shirt Co., Limited. Kitchener Canada



Collar buttoned down back and front retains neatness of appearance.

Specially made outing shirt fabric in good quality white basket weave.

THE *Lang* SHIRT

Not a coat shirt. It cannot gape open, no matter how strenuous the game.

The buttoned cuff is convenient and avoids loss of valuable links.

MARATHON

WASHABLE FLEXYDE

BELTS

THE 1920 SPRING MODELS of Marathon Flexyde Belts are increasing in popularity with those particular dressers who want something different and more "classy."

They are but three-fourths of an inch in width—the Marathon Washable Flexyde makes this narrow belt practical for lasting satisfaction—and come in Black, Cordovan and White, with Nickel-Silver, or Green Gold or Yellow Gold Front "Giant-Grip" Buckles, suitable for monogram or initials. At this time deliveries can be made immediately, but we suggest your placing orders at once.

Watch for the announcement of a complete line of Ladies' Sport Belts—of Marathon Washable Flexyde—in plain colors and white, and mottled effects. A new idea for men's stores to attract women customers and increase business and profits.

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts.

FULL LINE CARRIED IN STOCK AT ALL TIMES.

MARATHON FLEXYDE BELTS

are being advertised nationally in scores of the biggest and best newspapers, continually, by the biggest campaign ever conducted on belts.



Never Before

in the history of good clothes has the "College Brand" label meant so much to the buyer as now.

In the face of adverse conditions, the service and exceptional values rendered by this company, to all who have sold **College Brand Clothes**, is sufficient guarantee that **College Brand Clothes** is the merchandise of the day to be embraced by every live, wide-awake and reliable clothier who is looking not only for *good profit*, but to establish a trade that will stay with him.

Without increasing the overhead cost (on account of the larger volume of business) we are about to commence an extensive plan of advertising which will educate men shoppers and create a bigger demand for **College Brand Clothes**.

You, as a dealer in high-class men's clothes, will profit greatly by this

Campaign of National Advertising

which is now being prepared.

Our men will start out about April 15th with our Fall and Winter range.



S. B. Dexter Belted Model

Write us now for appointments and exclusive agencies

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)



COPPLEY, NOYES & RANDALL,
LIMITED.

Proper  Clothes
for Men and Boys

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

Coppley, Noyes & Randall, Limited
Hamilton, Ontario

C. N. & R. CLOTHES

**Our Pride in the Name
is
Your Assurance of Satisfaction**

In our Fall and Winter lines you will find the five essentials of service are worked out in every garment—the perfect fit, the durable cloth, the correct tailoring and the pleasing style—and the standard of value which the price of the pocket assures.

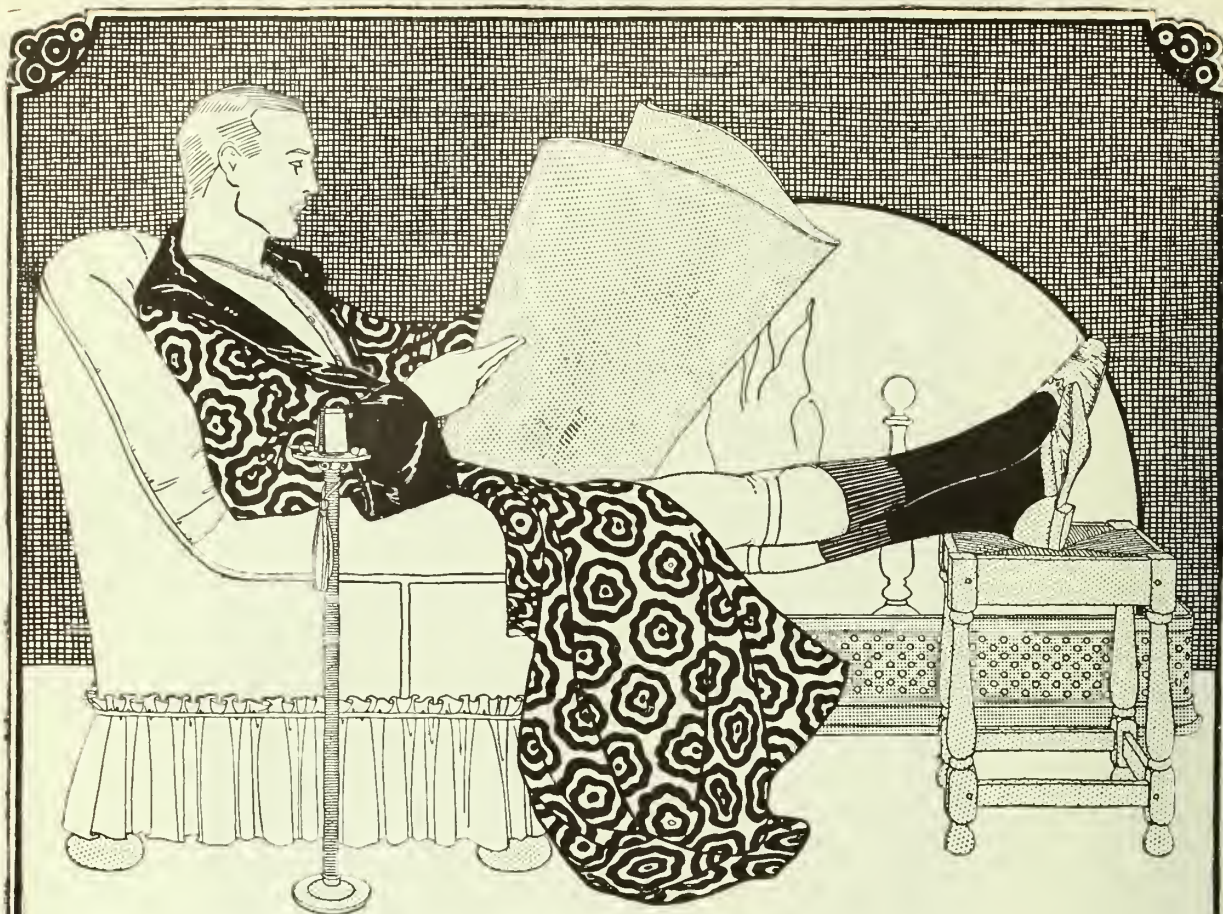
Complete confidence in goods is yours if you stock C. N. & R. lines.

PROPER CLOTHES

The Kind the Real Boy Wears

Their individuality and style features makes a hit with every boy and what is just as important they will please the boys' parents because of their splendid wearing qualities. You can assure your customers with confidence that PROPER CLOTHES will stand the supreme test of every-day, hard, rough usage.

Coppley, Hoyer & Randall, Limited
Hamilton, Ontario



A CUSTOMER'S opinion of your store and the goods you sell is not formed when he is making his purchases. He forms his opinion according to the satisfaction he feels as he walks along the street or sits beside the fireplace.

You will experience a sense of security in recommending Penmans Hosiery to your trade, knowing that, day in and day out, they are silently driving home the message to their wearers that your store is a quality store.



Penmans
Limited
Paris

Penmans
HOSIERY for MEN

"THE STANDARD of EXCELLENCE"

FASHION-CRAFT

QUALITY CLOTHES

MODELS—SUITABLE FOR ALL OCCASIONS



A BRANDED LINE OF MEN'S CLOTHES
WITH AN ESTABLISHED REPUTATION FOR
QUALITY, STYLE AND VALUE.

EXCLUSIVE SELLING RIGHTS GRANTED
TO LIVE WIRE MERCHANTS AT POINTS
WHERE THERE IS NO REPRESENTATIVE.

*IF INTERESTED WRITE
PROMOTION DEPARTMENT*

Fashion Craft Mfrs., Limited
MONTREAL



Just Good Judgment

actuates the man who chooses T. & D. Clothes.

Since the organization of our business, many years ago, we have been making clothes for men who show good judgment in dressing.

It is, therefore, just as good judgment and good business on your part to sell T. & D. suits to your patrons, as it is on their part to wear them. In

T. & D. CLOTHES FOR MEN

you get style, fit and finish at much lower costs than the style, fit and finish would lead you to believe, therefore the T. & D. line is a **very** profitable line to carry.

Our salesmen are out on their territories with complete lines of Fall and Winter suits. We sell exclusively to one high-class clothier in each district.

We will be very glad to hear from you—write us.

Thornton & Douglas,

LIMITED

Hamilton

:-:-

Canada

STANDARDIZATION

Talk won't prove quality—when you stop and contrast the disappointment of cheap goods with the satisfaction of known and proven good merchandise. You will have to admit that—the difference is worth while.

CROWN PANTS have set the standard for honest value and satisfaction giving qualities for many years. Their reputation has been built as a result of specialization.


Our travellers are now on their respective routes with a full line of Tweeds and Worsteds. We are specializing on pants to match suits in designs that are most popular. It will pay you to wait until you see our range.

CROWN PANTS COMPANY

322 Notre Dame Street, West
MONTREAL

Special Values

"Direct from Mill to the Trade"



"Through Commission Merchants."

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure
Wool



Scotch
Tweeds

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

On account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers

Mappin & Webb Building
10 Victoria Street
MONTREAL

Commission
Merchants

*Figure
It Out for
Yourself*



Much can be said in favor of the material and workmanship of

Lion Brand Bloomers

but to fully appreciate the real value from a standpoint of profit you should investigate our new Spring lines.

The Jackson Mfg. Co., Ltd.
CLINTON, ONTARIO

Factories : Clinton Goderich Exeter Hensall



Every man investigating it will buy it by preference. This cloth is a new fabric of our own manufacture, and is positively GUARANTEED to outwear any cloth on the market to-day.

BARRIECLOTH is made in Brown, Black, Heather, Blue Mixture, Green Mixture and Oxford Grey.

In your own interest—your request to see our lines should not be delayed. We make Ulster Coats for Youths as well as for men, also Mackinaw coats of fine quality.

THE
Robe and Clothing Co.
LIMITED
KITCHENER -- ONTARIO

Arrow Neckwear Specials

Bat Wing Ties

They will be ready sellers this Spring and Summer. We have an unusually good line of silks especially suitable for this popular tie at moderate prices.

Wash Ties

For immediate delivery, in the newest shapes and colorings a limited quantity at \$4.25 a doz. Order at once.

Extra Special at \$6.00 a Doz.

Shepherd Checks. We have 3 ranges of assorted 6 color border end Shepherd Check Ties. These silks were purchased before the war and are easily worth twice the money.

We are now settled in our new factory at

1184-1188 Queen St. West
TORONTO

With increased space and facilities we hope to serve your interests better than ever

THE ARROW NECKWEAR
COMPANY, LIMITED



GEORGE BRETTE & CO^{LD}

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade



Reg'd Trade Mark

Goods bearing the "OBERON" mark are trusted the world over.

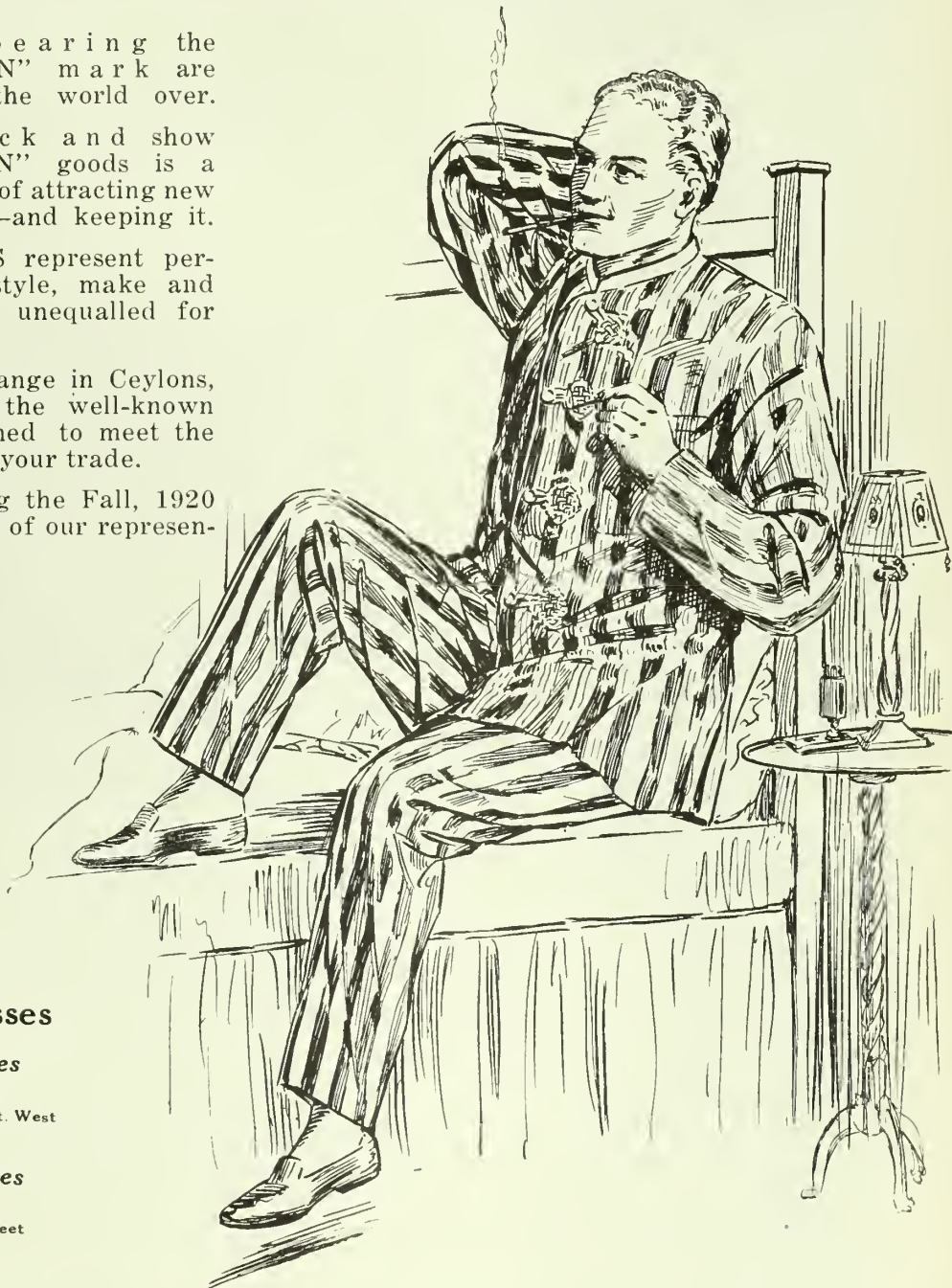
To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.

The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings—all guaranteed absolutely fast to washing.



Samples at These Addresses

Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St. West
Toronto

Western Provinces

Mr. G. E. Ledder
Grace Court, Cornox Street
Vancouver, B.C.

George Brette & Co., Ltd., 119 Wood Street, London, E.C. 2



Attention, Clo

Our travellers will leave
respective

This is done so as not to inter
our Spring Orders by

We, therefore, ask customers
orders until after

NEW ERA CLOTHES *possess the maximum of quality and style at the minimum of price.* That is the reason why dealers who handle our goods have progressed from success to success.

OUR RANGE for Fall, 1920, is broad enough to comprise every requirement in satisfaction-giving clothing for Boys, Youths, Young Men and their more conservative elders.

IN PRICE, we begin where we can supply legitimate merchandise, and we end where extravagant refinements encroach on production.

THE FREEDMAN
Sommer Building

thing Buyers

on April 15th for their territories

ere with the making up of getting up Fall Samples

o kindly defer placing their seeing our Fall line



OUR CLOTHS are gathered from the staple products of Canadian mills, with a sprinkling of the novelties produced by our neighbors across the line.

OUR MODELS are up-to-date in every respect, being the result of vigilant study of present-day needs and fashions.

New Era Clothes have a distinctiveness of their own, but—

“ ’Tis the Quality behind the Name that Counts.”



N COMPANY
Montreal



Canadian Brand Caps for Particular Men and Boys

Canadian Brand Caps are perfect in every detail, being the acme of refinement in tailoring and material and the price is no more than asked for caps of inferior quality.

Canadian Brand Caps for every season at reasonable prices:

Our range for Fall, 1920, is now complete and with our increased capacity we are in a position to serve you even better than we did in the past. Put us to the test.

A post card will bring our samples or salesman.

Canadian Cap Co.

Richmond St. W.

Toronto



S P E C U L A T I O N

It comes out of your pocket when you guess wrong. There is no guessing about the durability, satisfaction and style of

DUKTEX COATS

The large scale of production has enabled us to hold our prices down to a 25% increase over a period of 3 years, while other similar garments have advanced 100%. It seems incredible, but it is nevertheless

A POSITIVE FACT

Our 16 salesmen are now out with a complete range of DUKTEX Coats. *Individuality of style and exclusiveness of designs* are the principal features of our range.

It will be to your interest to keep your eye open for our salesmen.

DUKTEX COAT COMPANY

Makers of Specialty Coats

322 NOTRE DAME STREET WEST

MONTREAL

ART CLOTHES
COOK BROS. & ALLEN LIMITED
TRADE MARK

In the making of ART CLOTHES

we have a precious thing to guard—the fact that every man wearing our clothes is inseparably associated with us. Consequently we safeguard our own business in giving 100% satisfaction to the wearer.

Among the most gratifying results of this policy is the support it has won for us among leading apparel merchants.

There are a few sets of samples to be placed in good hands where we are not already represented.

“WE SOLICIT INQUIRIES”

Better Write or Wire To-day

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO



A Word to The Wise — *MR. HATTER*

You recall the trouble you had during the past year in getting what you wanted when you wanted it most.

Owing to conditions over which manufacturers had no control, notably the securing of raw materials, it was impossible to make deliveries promptly.

As these conditions show no sign of improvement, we suggest that you let this announcement serve as a timely reminder.

*Order early and cover
your requirements fully*

The Wolthausen Hat Corporation Limited

Makers of the nationally advertised

BROCK HAT

Head Office and Factory : BROCKVILLE, Ont.

Sales Rooms :

MONTREAL
Mappin & Webb Bldg.

TORONTO
Cosgrave Bldg.

"Art Kraft"
Clothes

The merit of the Art Kraft line is founded in conscientious workmanship, up-to-the-minute styles and good looking, serviceable materials.

You will recommend them to your customers with no less sincerity than we recommend them to you.



"Clothes of Distinction"

WALTER BLUE & COMPANY LIMITED

SHERBROOKE, QUE.

COATICOOK, QUE. MONTREAL, QUE. WINNIPEG, MAN.

WHAT YOU WANT
- AND -
WHAT EVERYMAN WANTS
- IS -
**EVERYMAN'S
TROUSERS**



LOOK
FOR
TRADE
MARK
INSIDE
OF THE
WAISTBAND

Wide range to choose from —
Easy to match the fabric of your
coats and vests that promise
months of wear.

Everyman's Trousers are made of
high grade materials. They hang
well, fit well at hips, are of good ap-
pearance and hold their shape. They
are accurately tailored in every detail.
Look for the label.
Insist on it being
on the inside of
the waistband.



To Our Customers

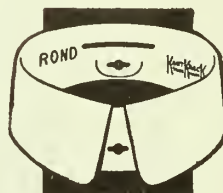
The prices of raw materials are still in-
creasing. Place your orders now. By so
doing you will protect yourself against
higher prices and ensure early delivery.

DAVIS BROS.
HAMILTON, CANADA

KANTKRACK

TRADE MARK REGISTERED

COLLARS



13 to 18



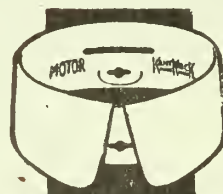
12 to 19

Need
No
Laundering

Which means a saving of 3 cents a day.
Linen-like in appearance and will out-
wear 6 so-called linen collars. Every
collar is guaranteed to make good or we
will through the dealer.

Here are a few of the important features
in **KANTKRACK** Collars—One price only,
a flexible tab, a long back slit, rein-
forced back buttonhole and superior
linen finish.

One Grade Only and That the Best.



12 to 18 1-2



12 to 18 1-2

The
**Parsons & Parsons Canadian
Company**

HAMILTON - CANADA

ESTABLISHED IN U.S.A. 1879
ESTABLISHED IN CANADA IN 1907

The Mark of an Honest Product Standardized in Quality

Reliable at any and all times

Wear-resisting, comfort-giving overalls with ripless seams, for the man who works hard—the man who insists upon getting dollar for dollar value in everything he buys.

Generous roominess without restricting the free movement of the body during the strenuous work of lifting, etc., solidly sewn buttons and buckles, are just two of the qualities which have made Star Brand Overalls the firm favorite of the workingman.

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg.

Ottawa: 76 O'Connor St.



The Kay Cutting Company

Manufacturers of

NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS

Carried in Soft and Hard Finish in widths 1 1/4" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

THE KAY CUTTING COMPANY

734-36-38 St. Paul St. W., Montreal
Stocks carried at TORONTO and WINNIPEG



CHARACTER

SMARTNESS

INDIVIDUALITY

In our Caps we produce texture that has character, and through our designing department we are able to get detailed smartness. Correct tailoring gives the individuality which is an outstanding feature of the Ontario Range.

Included are several lines of fine English Tweeds of unusual design and coloring. If you have not had a visit from our representative, drop us a card.

ONTARIO CAP CO.

34 St. Patrick St.

TORONTO



Dressy - Looking
Waterproofs
and
Gabardines


Large Stock on hand for immediate delivery.

Our representatives are now out with a full range of samples for immediate and Fall delivery. Mail orders receive special attention.

S. RUBIN and COMPANY

*Mfrs. of the
"Fit-Well" Waterproofs*

437 ST. PAUL ST. W., MONTREAL

 After May 1st our address will be
New Sommer Building, Mayor Street

Get the
Habit of Selling
Our
Guaranteed
Thistle Brand
Raincoats

Thistle



Brand

Get the
Habit of Selling
Our
Guaranteed
Thistle Brand
Raincoats

**Waterproof
Top Coats**
for
**Ladies and
Gentlemen**

Thistle Brand
Guaranteed
Overcoats
are sold
in all the
best stores
from
Coast to Coast

**Motoring
Top Coats**
Samples
now with
our salesmen

Unexcelled in Fabric, Style and Workmanship

THE SCOTTISH RUBBER CO., LIMITED

316 Notre Dame Street W.

MONTREAL

**To be a Guarantee of Perfect Protection
from Sudden Summer Showers**

Address is:

is the idea behind each

Davis "Storm Resista"

Sommer

Waterproof Garment—A thoroughly dependable rain-coat which any dealer can offer his customers with pride.

Building

after May 1st.

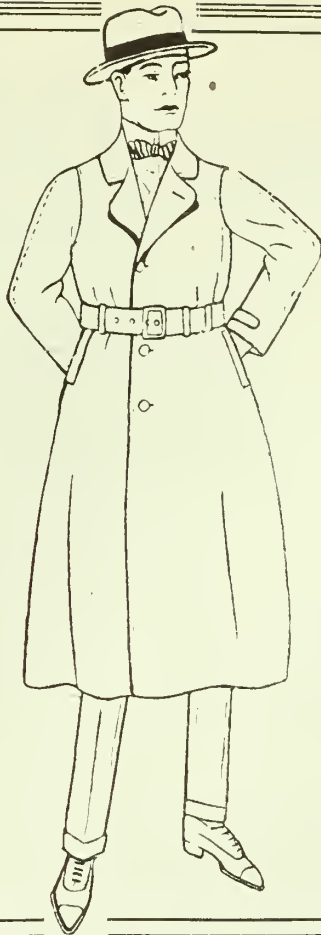
Stylishly-made and attractive-looking new models, together with a complete range of samples, are now being shown by our travellers for immediate and Fall delivery.

H. E. DAVIS & CO.

Manufacturers

117-19-21 St. Henry St., MONTREAL

Address after May 1st, Sommer Bldg., Mayor St., Montreal



Style and Utility

Exemplar Showerproof Coats

This combination of desirable qualities is keenly appreciated by the man who is looking for a weatherproof coat, and the time comes, sooner or later, when he realizes he *must* have one.

It's a surprising thing, the number of men who actually have never bought a raincoat simply because they need that little extra push. Well, the "Exemplar" gives your prospective buyer that push, the moment he sees it.

"Exemplar" showerproofs are tailored from the highest grade gabardines. They are waterproof, fashionable, long-wearing, and are

ENGLISH MADE THROUGHOUT

We have been appointed sole agents for Canada, and therefore can fill orders promptly.

Samples and prices on request

CLAMAN WATERPROOF LIMITED

243 BLEURY ST.

MONTREAL, QUE.

Genuine
Leather

Reversible
Coat



Made in Canada

The All-Weather Coat

Double Service Double Wear Double Value

This illustration shows one of our new models, a Genuine Cape Leather Reversible Coat.

As a business-getter this coat is without an equal, being positively the best bargain you can offer your customer. The coat appeals to him first, as a stylish, fine-looking coat; next as a thoroughly useful coat; and again as a real bargain. After that it don't take long to convince him that he should have one. The fact of offering him what is practically two coats for the price of one, is a splendid selling point to introduce into your sales argument.

We can supply the "VICTORY BRAND" coats with either a gabardine or a woollen lining, as desired—and AT LESS COST TO YOU than imported coats, in view of the tariff conditions, foreign exchange, etc.

Send for samples and price list.

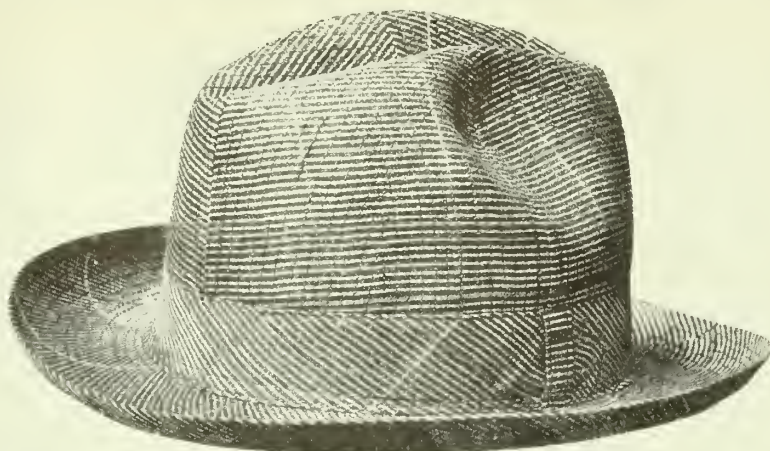
We carry a complete stock of waterproof clothing.



Temporary address

229 Notre Dame Street W., Montreal

**More
popular
than
ever**



On account of the increasingly high prices asked for both Straw and Felt Hats, there will be a large demand for the lightweight Tweed and Silk Mixture Cloth Hat. We are well equipped to serve you and our range is well assorted in the best sellers.

Palter Hats are well made and will retain their shape in all kinds of weather. Better see these at once to ensure delivery.

Men's and Boys' Caps. Notwithstanding the soaring prices in all departments of manufacture, we have been fortunate in securing a range that we feel sure will meet with your approval.

The House of Service.

PALTER BROS.
TORONTO



UNIVERSITY CLOTHES

FOR MEN AND YOUNG MEN

Embody the little niceties that mean so much to the selling and pleasing qualities of a suit.

Planned by expert designers, created by experienced tailors, from fabrics exclusive and appealing, they are really **ahead of the times**, and instant in popularity.

Remember, we have conservative styles as well.

Our salesmen are now showing this interesting range. An inspection will be worth while to any merchant who is catering to the young men's trade.

HOFFMAN, DUCOFFE & CO.

314 Notre Dame St. W.

MONTREAL

In
or in



Sunshine
Rain

The knowing buyer will appreciate the clever styling, coupled with absolute dependability in "True Fit" raincoats and motor top coats.

In addition to their excellent appearance they are thoroughly reliable in every kind of weather.

We are the sole agents in Canada for the

Aquatite

Brand Gentlemen's Yarnproof Coats.

These typically English top coats are made in wool gabardine, full and roomy, with or without belt. Every detail is correct from slash pockets to convertible collar.

Our travellers are now on their respective routes with a full range of these coats for Fall and Spring sorting.

Samuel Wener
SOMMER BLDG.,



Big "Husky" Overcoats for Fall and Winter

Great, big, warm, comfy ulsters including our special "Berkley coat," made from the best English overcoatings. All the fancy tweeds and popular weaves and colorings are represented in our new range. Half silk lined with windproof interlining, piped seams, etc.

These are splendidly made overcoats excelling in style and workmanship, but particularly in the wonderful values offered.

Our travellers are now out with this complete line of attractively-styled, quick-selling overcoats.



and Company
MONTREAL Limited



Virile Clothing

which stands up under the test

In these days when the cash outlay for a suit of clothes involves more thought and consideration than in previous years, the ordinary man is more than ever obliged to look for a suit of clothes which will yield the maximum wear for every dollar he spends.

This LIVE quality—this strong, robust constitution is built into the very vitals of

**The
Best**
is
**Always
Cheapest**

Progress Brand Garments

The pure linen (green edge) canvas, the linen stay, the natural haircloth, and the hundred and one little things that enter into the construction of a garment are all thought out—all plans to give the garment the vitality necessary to a respectably long existence.

The best is always cheapest.

H. Vineberg & Co.,
LIMITED
1202 St. Lawrence Boulevard, Montreal

MILNE'S NECKWEAR NEWS

BIG VALUES

APRIL, 1920

RIGHT PRICES

The Milne men will be on the road after Easter and are showing an unusually attractive range of Allover Patterns and Swiss Print Failles. Your customers will find all that could be desired in this varied assortment.



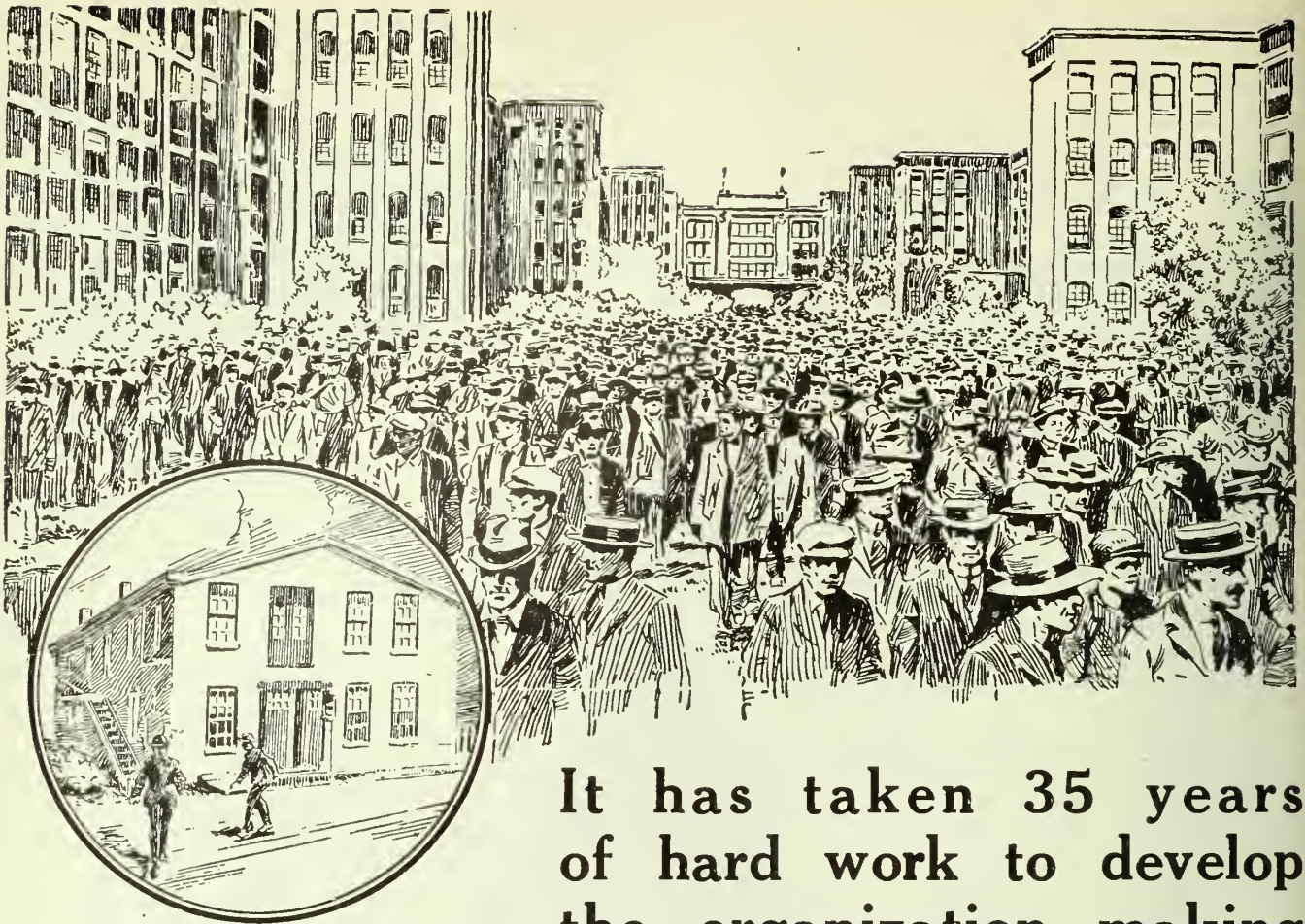
Immediate ordering will
help deliveries

WILLIAM MILNE

The Newest in Neckwear

50 York Street

Toronto



It has taken 35 years of hard work to develop the organization making National Cash Registers

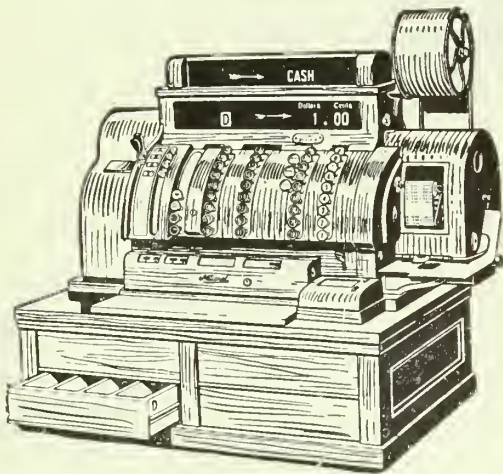
STARTING with two employees in one little room, The National Cash Register Company now has a making organization of over 7,000 people working in 21 big buildings.

It has taken 35 years to develop this tremendous organization.

Many obstacles had to be overcome in those years. Money, time and energy were thrown into the enterprise by large-visioned men who believed that cash registers were a necessity in stores of all kinds.

Slowly but surely the business grew. Building after building sprung up to house the expanding organization.

The National Cash Register factory of to-day is the result. It is built on a foundation of faith in the cash register as a business necessity. It is dedicated to the making of a labor-saving machine that helps merchants, clerks and customers.



The National Cash Register Company of Canada, Limited

Factory: Toronto, Ontario

BRANCH OFFICES:

Calgary.....	714 Second Street W.	Quebec.....	133 St. Paul Street
Edmonton.....	.5 McLeod Bldg.	Regina.....	1820 Cornwall Street
Halifax.....	.63 Granville St.	Saskatoon.....	265 Third Avenue, S.
Hamilton.....	14 Main Street E.	St. John.....	50 St. Germain Street
London.....	350 Dundas Street	Toronto.....	40 Adelaide Street
Montreal.....	122 St. Catherine Street W.	Vancouver.....	524 Pender Street W.
Ottawa.....	305 Bank Street	Winnipeg.....	213 McDermot Avenue

"Style Clothes"

CHARACTER & INDIVIDUALITY

For Fall

Our young men's exclusive models will be even better than ever.

Some really new features that will appeal to the young man—and a splendid range of the better grade imported woollens.

Ready April fifteenth.

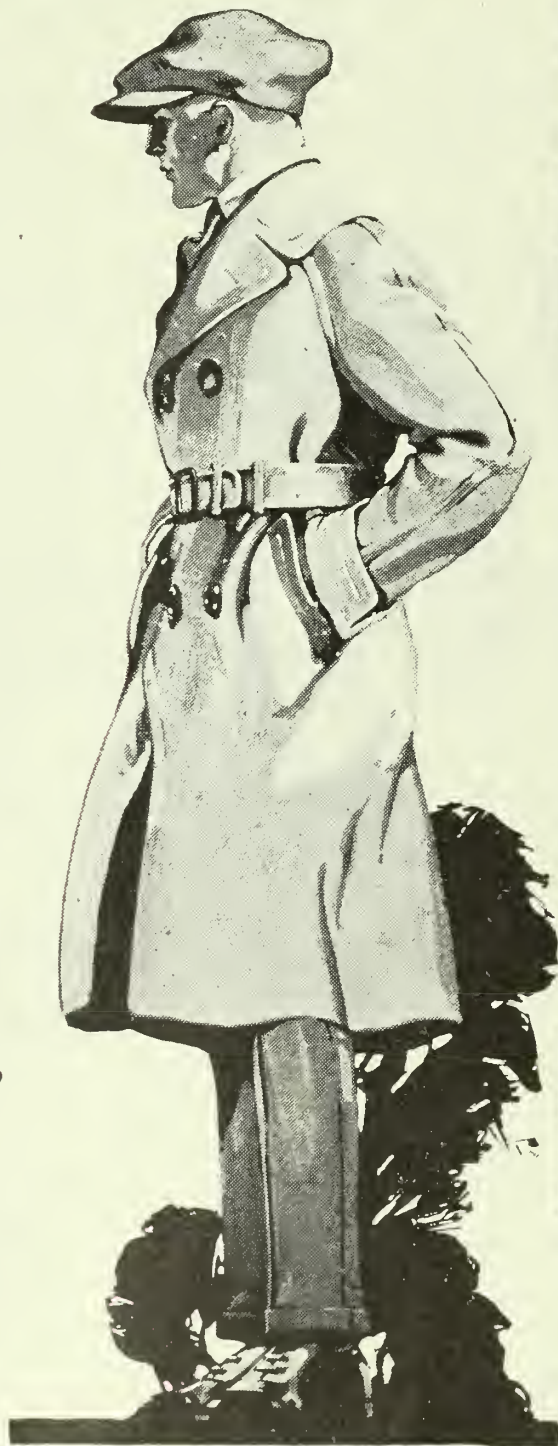
"Style Clothes"
Limited

Successors to

The Wearbest Clothing
Manufacturing Co.

149 Notre Dame West

MONTREAL





Up To Date Style and Excellent Workmanship

will be found in our many new smart designs. They are made of Blue Serges, Plain and Worsteds that are wonderful value in these days of high prices, and will become leaders wherever shown.

Our travellers are now on the road. If they do not call, post card us.

We aim to please.

Toronto Clothing Mfg. Co.

200-206 Adelaide St. W. - Toronto



Better Fabrics mean Better Sales

The careful selection of materials, together with the style, workmanship and general appearance of our Boys' Clothing have placed them in a foremost position. That is the combination that Mothers and Boys like, namely—

**Wearing Qualities
and
Style**

Our Boys' Clothing has both. Our line is winning golden opinions and making many new friends. Have you seen them? If not, get in touch with us.

JAMES & CO., Limited

Manufacturers of Boys' and Youths' Clothing
200-206 Adelaide St. W., Toronto



Summer Sports Wear For Men

Fine, cool, athletic underwear, fancy colored and striped; hosiery; outing shirts; and striped, gaily colored ties, that embody the very spirit of Summer airiness.

What a Man Wants Most

in the warmer months is comfort and if you can show him how good looks can be combined with that comfort, then you have a pleased, thoroughly satisfied customer—the best kind of an asset to your business.



Overalls For the Gardener

Are you prepared to meet the requirements of the enthusiastic amateur gardener? We can supply thoroughly reliable brands of overalls, gloves, etc., which will retail at a good profit.

Let us show you

ALPHONSE RACINE, LIMITED

"The Staple Dry Goods House of Canada"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES;

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.,
269 Charlotte Street

OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

SHERBROOKE
4 London Street

SUDBURY
Nichol Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS

CHARLOTTETOWN, P.E.I.



Broadway

BRAND

Clothes
for exacting men

APRIL, 1920

BIG BUSINESS

Getting Customers

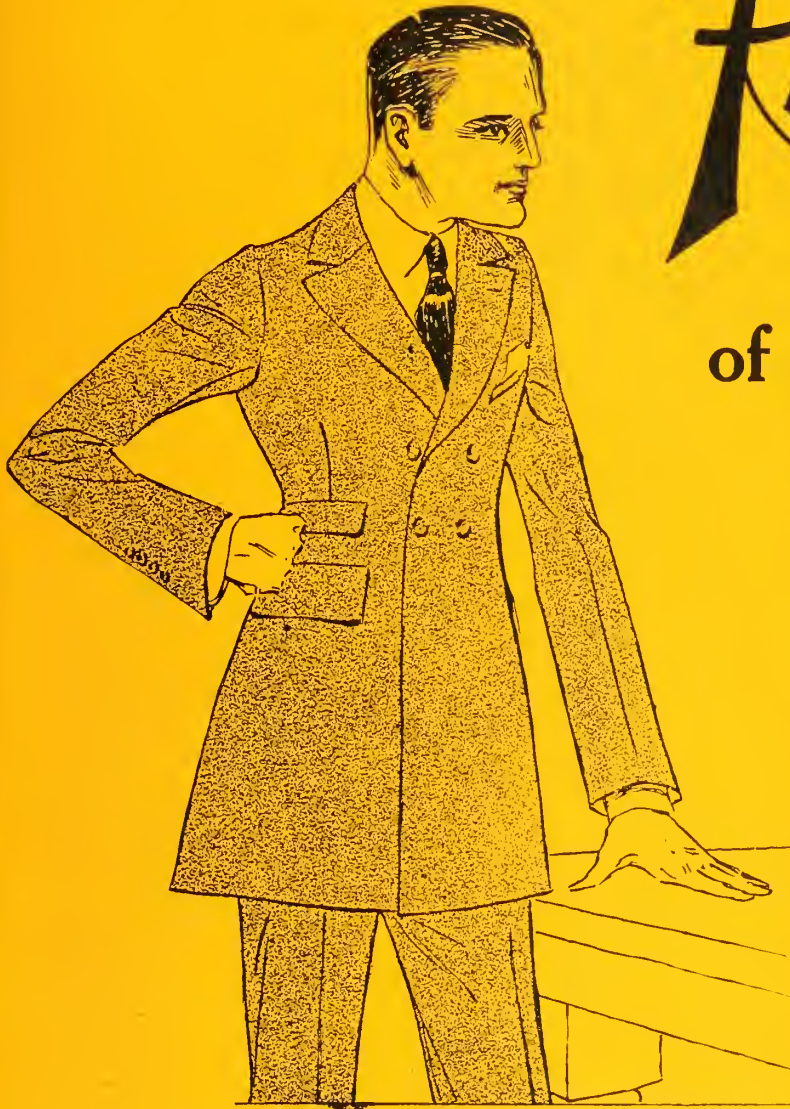


is important, and in order to grow, every manufacturer or retailer must constantly add NEW customers. But more important, than that is to HOLD the customers you already have.

BROADWAY CLOTHES will faithfully hold your customers and guarantee their thorough satisfaction.

A card will bring one of our travellers to you with a full line of samples. He will convince you.

Randall & Johnston
Limited
TORONTO



Peck's

Clothes of Distinction

Handsome exclusive models with vim in every line — the very kind for the well-dressed, particular men who do things: Men who know the value of a spruce up-to-the-minute appearance.

The fabrics are chosen with an eye to quality, looks and wear, so that the Peck reputation for giving unparalleled value shall be upheld.

It is unnecessary to add that the usual high standard of tailoring prevails throughout the entire Peck line.

For the convenience of our Western customers, stocks of all lines are carried in our Winnipeg warehouse.

John W. Peck & Co., Limited

Manufacturers of Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL, WINNIPEG, VANCOUVER



Peck's

BOYS' CLOTHES

Tailored for real boys who forget to be careful of their clothes.

Peck's juvenile clothes are sturdily tailored to stand the strain of running, jumping, climbing, and all the usual wear and tear a "regular" boy gives them—tailored with the care and attention that has made their reputation for sterling worth.

A complete stock of assorting lines is carried at our Winnipeg warehouse for the benefit of our Western patrons.



Be sure you see our samples

John W. Peck & Co., Limited

Manufacturers of Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL, WINNIPEG, VANCOUVER



Leishman

Leishman Clothing from the designer's first idea to the finisher's last touch, is built on quality, and in the retail world their obvious quality demands that good stores sell them to men who appreciate fine clothes.

*Wm. H.
Leishman
& Co., Limited*

MAKERS OF
THE BEST
TAILORED
GARMENTS
FOR
MEN

Superior Workmanship and careful designing given to the smallest detail, enables us to guarantee not only correct tailoring and correct styles, but clothes that will retain their shape throughout the long life of a "Leishman Product."

68 Temperance St., Toronto

MEN'S WEAR REVIEW

Published First of Each Month

VOL. X.

TORONTO, APRIL, 1920

No. 4

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Men's Wear Review

The Recognized Authority of the Canadian Men's Wear Trade

VOL. X.

TORONTO, APRIL, 1920

No. 4

“Mr. Mallaby-Deeley’s Stunt;” Clothes at \$12 Per Suit

British Millionaire M.P. Goes Into Business With “the Avowed Object of Fighting Clothing Profiteers”—“Cheap Clothes at Cheap Prices”—20,000 Suits for Canada—“Glar-ingly, Blatantly, Factory-made Goods.”

THERE has been a good deal of publicity recently in connection with a certain British M. P., Mallaby-Deeley, who has started out to prove that most clothing men are profiteers by placing on the market suits of clothes that would sell to the consumer for about \$12. He has been heralded by the usually uninformed press with regard to such matters in the usual flamboyant style as the “millionaire member of parliament,” who had entered into this business (much against his will, of course) “with the avowed object of fighting clothing profiteers”. Not only has this saviour of the public assumed the offensive in the Homeland, but he is carrying the war into Africa; J. MacCormack in a special dispatch to *The Mail & Empire*, Toronto, states that twenty thousand of these suits are on the way to Canada, and will be sold to the public at about twelve dollars. The dispatch states that the shipment of these suits is being made under the auspices of the Canadian Export Pioneers of Toronto by J. Murray & Co.

MEN'S WEAR REVIEW has made extensive inquiries regarding the Canadian Export Pioneers of Toronto and J. Murray & Co., but even Dun's have been unable to throw any light upon their identity or whereabouts. Reports from London, England, state that there has been a great sale of these suits, and that a ban has had to be placed on accepting further orders. Little effort has been made to give a description of the suits, and what effort has been made is quite contradictory. *The Mail & Empire* heading to the article by Mr. MacCormack, states that they are the “Standard Suit” type, whereas Mr. MacCormack himself states that they are

not. The suits are supposed to comprise government tweeds, serges and worsteds.



What “The Outfitter” Says

One of our esteemed English contemporaries, “The Outfitter,” under the caption, “Mr. Mallaby-Deeley’s Stunt—Simply Cheap Clothes at Cheap Prices,” has the following to say with regard to the matter:

“The clothing trade is interested, but not dismayed, when the Mallaby-Deeley Clothes Shop is mentioned. This well-known M. P. has embarked upon an ambitious scheme with a great volume of vituperance against the profiteering tailor, a big array of double-column advertisements, and pæans of editorial praise in the popular press.

“As a consequence, the long-suffering British public, continuously fed upon harrowing stories of the rapacity of tailors and others, besieged the doors of 112, Strand, Friday morning last week. A representative of *The Outfitter* did not join the eager throng clamoring for admission to the new sartorial emporium.

“A glance through one of the windows at suits displayed on models was sufficient indication that the mandarins of Saville Row need have no fear. We would advise any reader who feels timorous concerning this new competition to take a walk along the Strand and feast his eyes on the models at 112. He will go back and order in some more stock.

“To us it is not surprising that the suits offered by Mr. Mallaby-Deeley do not bear the impress of the tailor who charges 12 or 15 guineas for a suit. On the other hand they are glaringly, blatantly factory-made goods.

“Finished to Measure”

“Mr. Mallaby-Deeley, in his advertise-
(Continued on page 61)

"Business Men Keep Assets Liquid as Possible," So Advises General Manager of Imperial Bank

The Time is Coming When Ready Cash Will Be Needed—Cannot Be Had if Profits All Go Into Permanent Fixtures or Real Estate—Long-Winded Accounts Should Be Avoided and Collections Prosecuted With Vigor—The Inevitable Break Must Come

THE time is coming when customers will want all the loose money they can lay their hands on. Whether that will be in six months or two years, I don't know; that would be a fortune to the man who could say," said William Moffat, general manager of the Imperial Bank of Canada, to **MEN'S WEAR REVIEW**. "Business men should keep their assets as liquid as possible. If their profits are all going in to buildings and equipments, when the inevitable break comes they will find it difficult to finance their affairs. Every business man should try to keep independent of the banks."

The Inevitable Break

It was while discussing the safe policy for business men to pursue with regard to the future that this statement was made. Financial men believe that what goes up must come down, even when it refers to prices and prosperous times. In the meantime, what has the hardware merchant done, what is he doing with the profits he is making out of big business? There is a widespread feeling that "The Inevitable Break" will come, the proverbial rainy day, in other words. How are business men prepared to meet that day?

Should Discard Unnecessary Buying

HARDWARE AND METAL also discussed this matter with W. H. Lamont, financial manager of the H. S. Howland Sons & Co., Ltd., of Toronto. He and Mr. Moffat were in entire agreement with regard to the necessity of keeping all assets as liquid as possible. Collections should be closely watched and, as Mr. Lamont put it, "collections should be prosecuted with the utmost vigor." Business men would do well to discard unnecessary buying of permanent fixtures, so that if the slump does come—perhaps not this year but when it does—they would have the money to tide them over it. Preparation for such a time cannot be completed in a day or a month; it takes time. Suppose, for instance, a man is doing a nice business, getting good profits by frequent turnovers, and he figures on buying a new house or an automobile. That is a fixed asset, one which he could not quickly liquidate in time of a financial crisis. Business men should seriously ask themselves the question whether it is the wise thing for them to do to buy that house or that automobile.

Don't Carry Long Winded-Accounts

It is also well to avoid the carrying of

long-winded accounts. With conditions such as they are it is necessary, perhaps, to buy further ahead than in ordinary times. Mr. Moffat pointed out that banks were beginning to tighten up on credit. He stated that the assistant cashier of one of the National Banks of Boston had called on him within the last ten days and had said that banks in the United States were, in the case of a firm asking for \$100,000 credit, trying to get them to accept \$75,000. The same thing is happening in Canada. In a number of the small towns, credits are being curtailed; and it may not be long before merchants will be asked to pay off some of their credit. If all his profits are sunk in assets that cannot be liquidated, how can this be done? If the financial institutions of this country and in the United States are beginning to curtail credit, and if the larger firms are pressing for collections more vigorously than usual, is it not time that the retail man should do the same thing?

Get After Collections

Human nature soon bends itself to conditions. In prosperous times, credits will be given more freely and there is less concern about watching them. Every merchant, if he looks back over the past two or three years, knows that he has been less concerned about getting in his money than during the days following 1907, for instance. Money has been plentiful, times have been prosperous, and there seemed no shadows ahead. But prices have soared higher and higher from week to week and from month to month, and the feeling is gaining ground that the peak has almost been reached and that there must be a turn in the road. Business men are the backbone of this country and they should be the first to fortify themselves against "the inevitable break." Many of the big financial firms in this country are sinking their profits in Victory Bonds. Why should the merchant not do the same thing? They can be liquidated readily.

An Ounce of Prevention

An ounce of prevention is worth a pound of cure. Whether the inevitable break comes in six months or two years, merchants must go on doing their business just the same, handling stocks that are adequate. At the same time, it would seem to be wise to figure on quick turnovers rather than booking too heavily for the future. Collections should be

prosecuted with vigor and long-winded accounts should be strictly avoided. And profits, instead of being sunk in permanent fixtures or other assets that cannot be liquidated should be kept in such stocks as are capable of quick liquidation.

Acts as Advisor to Lady Buyers

A haberdasher in one of the smaller cities of Canada, told a representative of **MEN'S WEAR REVIEW** recently, of a scheme he worked with very marked success during the last few years. This man figured out that the women buyers bought a considerable amount of the staple articles which their men-folk wear. He figured this out by watching the women coming into his store and discovering the articles which they bought. This he did not do off-hand, but made a careful study and found, particularly at birthdays and Christmas, that women buyers largely depended upon the advice of the clerks in the store.

Meets All Women Buyers

The retailer made it a point then to meet all the women buyers coming into his store, learning their needs and so becoming acquainted with them. Gradually, he made them confident in his advice, and it was not long afterwards that these women came in and asked for the proprietor personally. By this method, new business was rapidly developed. This system worked out well particularly with regard to Christmas shopping, when women depend largely on the advice of the salesman in the selection of presents for the men-folk of the house. This proprietor through the personal interest he had taken in his lady customers was able to be of particular service to them at this season of the year. He makes a strong point in the conduct of his business of getting acquainted with women customers, finding out their likes and dislikes, and acting as an adviser to them when they come to purchase something for the man of the house.

Do Business on 15 Per Cent. Gross Profit; Up to Public to Give Support

Two Young Business Men in Toronto Adopt Novel Plan for Getting Business—Workingman's Salary is, They Say, Fair Remuneration for Their Labor—Cloth and Making at Cost—Will Give It a Fair Trial.

THERE are two young business men at 354 Yonge street, Toronto, who believe that a successful tailoring business can be done at a 15 per cent. gross profit. At least, they are going to give it a trial and they say that if the public don't support them, the public do not want clothes at a cheaper price than others are selling them. These young men—G. Spencer and C. Graham—have been in business only a few months, that is, in business for themselves. In an announcement in a Toronto evening paper authorized by them they enunciated a new policy which they were going to try out. In this announcement they stated that they were formerly clerks in clothing stores and had come to the conclusion that they could sell clothing at a 50 per cent. less profit than it was being sold by any other clothier in the city of Toronto.

Ask Only 15 Per Cent. Gross Profit

Their plan was this: A person wanting a suit of clothes came into their store and selected their cloth, which ranged in price from \$2.00 to \$10.00 per yard. They bought the cloth at wholesale price, that is, the proprietors made absolutely nothing on the sale of the cloth. Nor was the customer to pay anything in the way of profit for the making of the suit of clothes. This item was charged to the purchaser of the suit just as it came to the proprietors. The profit was charged on the two items, the cost of the cloth and the making of the suit, and it was to be only a modest profit of 15 per cent. gross. The announcement went on further to state that the Retail Clothiers' Association would certainly want to buy them out in the near future, because they would do all the business of the city at these prices. Special consideration was to be given to returned soldiers, because one of the proprietors was a returned man; therefore, returned men would get their suits at a 10 per cent. gross profit, instead of 15 per cent., as others would have to pay.

Up to the Public

In discussing the plan further with **MEN'S WEAR REVIEW**, Mr. Spencer admitted that the proposition was an experiment and that to the ordinary business man it sounded "crazy." However, that would not deter them from giving it a fair trial and it was "up to the public" to prove whether they wanted good clothing at a profit of margin big enough for a decent workingman's salary. **MEN'S WEAR REVIEW** pointed out that most clothiers reckoned on an overhead of about 20 to

25 per cent., but Mr. Spencer claimed that most clothing men were not willing to accept the workingman's salary as a sufficient remuneration for their service to the public. Mr. Spencer had his own interpretation of the word "successful"; it did not mean, to him, becoming a millionaire. He held strongly that their object was to serve the public and that the whole conduct of their business was in the public interest.

Depends on Big Turnover

Getting down to how the plan must work out to be successful, Mr. Spencer said it would be necessary for them to do about \$1,000 worth of business a week to make it a successful proposition. The total expenses of the week, including the salaries of the proprietors, delivery, lighting, rent, etc., he estimated at \$100. The average suit would sell at \$35, and it would, they figured, cost them \$15 to \$18 to have it made. To clear expenses, therefore, they would have to do about \$800 worth of business during the week. Another \$200 would be required to successfully finance the business; they, accordingly, figured that it would require the \$1,000 turnover a week to make the plan a success.

Will Give It a Trial

Mr. Spencer said they were determined to give the plan a fair trial, and, if it were not a success, they would not continue it. It would be an indication to them that the public did not care anything about good clothes at moderate prices and they would then go back to their former methods of doing business. They were convinced that a 15 per cent. gross profit on the turnover they reckoned on was enough to do business on. The name of their firm is the United Tailors, and, in their announcement, they state that they are connected with one of the largest woollen firms in England. Their experiment will be watched with considerable interest by the trade.

SUCCESSFUL CLOTHING

MERCHANT PASSES AWAY

On March 16, Robert B. Harcourt, president of the Harcourt & Son, Ltd., Toronto, passed away after an eight-weeks illness due to influenza and pneumonia. This firm of 103 King Street, West, was one of the oldest firms in Toronto, having been established in 1842 by the father of the late president. At the age of 21



ROBERT B. HARCOURT

President of Harcourt & Son, Ltd., tailors of 103 King Street West, Toronto, who died on March 16th.

years, Robert B. took over the management of the business of his father, the late George Harcourt. The firm made a specialty of designing clerical and academic robes and gowns. Mr. Harcourt was a member of the Masonic Order, having been Wor. Master of St. John's Lodge, No. 75, G.R.C., during 1890. The funeral took place on March 19.

"The When" is New Name for St. John Store

"The When" is the new name and is an indication of a new policy adopted by A. E. Henderson of St. John, New Brunswick. Mr. Henderson is remodelling his store, and is adopting this new name in order that it might not be confused with a firm with which he was formerly connected. Now, when one wants style, comfort, convenience, service, economy or satisfaction, Mr. Henderson advises them to come to "The When" as the Mecca for these attributes of up-to-date merchandising.

Spring Showings at Ottawa; Capital Bright with Garments

Displays Made by Retailers Are Better Than Those of Former Years—How Fashion is Catered To.

WTH the advent of spring, the stores devoted to men's clothing have awakened to activity, and windows proclaim the arrival of natty spring attire which out-rials the spring offerings of several years.

"Wellwoods Clothes Inspire Confidence," says the firm slogan of A. C. Wellwood, Ltd., Bank Street; and the advertisement offers two fine leaders, one in plain blue vicuna and the other in blue with white stripe. The younger set are well provided for by the latest half-belted models as well as the double-breasted ones.

E. R. Fisher, the shop of Fashion-Craft, adds his quota of fine clothes at the splendidly-arranged store, 110-112 Sparks Street, featuring all wool worsteds and Bannockburn tweeds in very handsome models at \$45.

Myles, clothier, Sparks Street, has received such a share of patronage from the public since he began business a few months ago, that he is remodelling the store interior with more up-to-date showcases, and will soon be in a position to greatly increase his turnover with better service to his patrons.

The Two Macs, Sparks, Bank and Queen Streets, "The Busy Corner," are

upholding their reputation as retailers of fine clothes that give satisfaction. Custom tailoring is receiving special attention at this store.

Jess Abelson is going strong in his new store, Sparks Street, and expects a deal of support from the young men who favor sport, as Jess, himself, is a well-known athlete.

The Toggery Shop for men, Rideau Street, continues to secure a fair share of support, and caters to a class of trade that requires something good at a reasonable price.

R. M. McMorran, Rideau Street, offers the man with a small purse very big bargains and a splendid assortment of reliable goods. This old established business is well-known far outside the city, and the name of McMorran stands high in the district surrounding Ottawa.

Claude's Ltd., Upstairs Store, 47 Rideau Street, is catering to the men who want good clothes at the lowest price. He claims that his low rental helps him to give special bargains to his many friends, and the trade done since the opening one year ago, he says, proves that he was needed in the city. His slogan is "Twenty feet above the High Rent level."

Has Your Insurance Increased With the Value of Your Stock?

Many Merchants May Have Forgotten That Their Stock Has Increased in Value 100 Per Cent., While Their Insurance on Same Has Stood Still—Delay May be Fatal.

IF a fire should break out in your store to-day and your stock were ruined either by flames or water, how would you be fixed for insurance? No doubt you have insurance placed on your stock; perhaps you have carried the same insurance for years and feel snug with contentment, so far as the possibility of fire with its ruinous consequences are concerned. Premiums have been paid promptly on the \$5,000, \$10,000, or \$20,000, or more, worth of insurance that you have been carrying; the rest you leave in the hands of a merciful Providence.

But—

Providence, however, usually helps those who help themselves. Have you overlooked the fact that, during the last four or five years, your stock has increased in value from 50 to 100 per cent.? Did you ever sit down to figure out what it would cost to replace the stock you are carrying to-day, and then

to compare that figure with the amount of insurance you are carrying on that stock? It might be time very well spent and it might, in addition, bring you very sharply to time with regard to insurance. Many merchants may have forgotten that their protection against fire has stood still while the value of their stock has been going up by leaps and bounds.

Stock Protection as Important as Self Protection

It is just as important to the welfare of your business that your stock be protected as that you, yourself, should be protected both by life insurance and a salary from your business. Many of the leading financial men in big firms, or the heads of big concerns are increasing their business life assurance to protect their business against the possibility of shock should they suddenly die. Such a shock is inevitable when the directing head of a great institution is suddenly

taken off. Every merchant should give his own business the same protection. All good merchants do. Every merchant knows that his stock to-day is almost twice as valuable as it was before the war and that it would cost him more than that much to replace it. You always figure, of course, the fire will never come nearer you than next door. But it may. How are you fixed for such an eventuality? This is a reminder to the man who has not attended to insurance matters.

Should Encourage Sheep Growing

Herbert Warren of St. Catharines, manufacturer of knitted goods, believes that encouragement should be given by the Government of Canada to the growing of sheep in this country. With supplies of Canadian wool not coming forward, and with the British Government, for reasons unknown, holding up enormous supplies of raw wool under their control, it is exceedingly difficult for the manufacturer to get yarns from the spinner. Mr. Warren feels that there is a good future ahead of this industry if more raw wool can be had so that, instead of two factories of top makers at Hespeler and Guelph, there would be many in different parts of the country.

Docks Breaking Down

"I can't understand why we cannot get yarns," said Mr. Warren to MEN'S WEAR REVIEW. "It seems that the British Government is holding up supplies too much. One of the biggest spinners in the world just cabled me that conditions were unchanged in England, and that he could not ship me any yarns as yet. Yet, the fact remains that the docks over there are almost breaking down with yarns that are being shipped nowhere when there is such a great need for them." Mr. Warren went on to say that it was impossible to get any yarns from the Canadian spinner, because they were already over-loaded with business for the whole year. It simply meant that there could be no relief until some British yarns were delivered. "I have had no Canadian woolen yarns since the outbreak of the war," said Mr. Warren, "and I could use 100,000 pounds if they were rightly made."

Production Cut 25 Per Cent.

As a result of the scarcity of yarns, Mr. Warren declared that his normal production was cut down to about 75 per cent. of the usual. His travellers had been called off the road because they could get more business than they could handle. He believed that the same conditions prevailed amongst most of the manufacturers of these lines, and that when deliveries did come, it would be a case of fighting for supplies.

Built Business Without Paper Advertising; Attractive Windows and Fair Profits Aid

W. F. Boughner, of London, Does a High-Class Trade Without the Assistance of the Newspaper—Got Tired of Reading About the Man Who Always Sold a \$30 Suit for \$19.95 So He Quit—Easy to Get High Prices For All Stuff.

THERE are not many men in this country doing a high-class and successful business without newspaper advertising of rather an elaborate type. It seems to require a certain type of man on such a business and such a man is W. F. Boughner of London. He has, for many years, specialized on the highest-priced goods—perhaps, to be bought anywhere. He carries a lot of English goods on his shelves, goods that are right up to the mark in every respect. Neckwear at \$5.00; silk shirts at \$15 and \$18; light overcoats at \$75 and \$85, these and many other expensive lines are all in a day's business for Mr. Boughner. And he does it all with precious little newspaper advertising. He discontinued it ten years ago, when, he says, he got sick of seeing clothing men advertise every week that they were selling \$30 suits for \$19.95. He wondered how they made a living. And when he got good and sick of this kind of advertising, he quit almost entirely.

Spends it on Windows

"I cut out newspaper advertising ten years ago," said Mr. Boughner to MEN'S WEAR REVIEW, though he did not for a moment wish to give the impression that he did not favor newspaper advertising. But he wants to see that kind of advertising that was spoken so much about at the convention. "I cut out newspaper advertising ten years ago and put the same amount of money in my windows. If a man can bring people to his windows, that, to my mind, is the strongest method of advertising. We try to make our windows so attractive to the people that they will come down from the corner to see what is new and that pays better than any other kind of advertising. Were I doing a big clothing business, I would do newspaper advertising. I do a little special order work, but I specialize on English top coats and rain coats and my principal business is in men's furnishings."

Built Business on Fair Profits

"We have built our business on a basis of fair profits," said Mr. Boughner. "We do not try to get the last cent and it has never been my policy to get an additional profit, but merely a fair margin of profit. What advertising we have done we have never fooled the people, or tried to fool them. We have a shirt sale twice a year, and when we advertise that sale people know that they are going to get real bargains. When we put line of shirts in the window at \$5 for \$1.50, the people know that we are giv-

He Can't "Slip One Over" If You Keep a Record

It pays to keep records of the suits sold and to have a little label on the inside of one of the pockets on which can be written the date of sale. It may so happen that the buyer of the suit may not be aware of that precious little label, and if he should ever try to "slip one over you" by asking for a new suit because "this one hasn't given satisfaction," you have a check on him. All profiteers are not amongst the clothiers; there are some even in the undefended ranks of the long-suffering public.

A couple of weeks ago a man stepped into Ed Mack's, Ltd., Toronto, wearing a blue suit that looked somewhat the worse for wear; but even at that it was passable. He complained that the suit had not given satisfaction and he gloatingly exhibited the sleeve linings to show that the suit had not been worn very much in spite of the fact that it was in an advanced state of disrepair.

Mr. Mack, of course, was greatly concerned and most anxious to uphold the reputation of his store. He expressed suitable regret that the garment was evincing unmistakable evidences of wear; but added that such a thing was bound to happen sooner or later. But upon looking up his records Mr. Mack found that these evidences were coming "later" rather than "sooner." His records showed, and on the little label on the inside pocket was the date, "February 13th, 1918."

No, Mr. Mack didn't give him another suit.

ing them just what we say. We have always tried to do honest advertising when we do any at all."

Big Shirt Business

Mr. Boughner does a big business in ordered shirts. He believes there never was a time when men should buy the very best stuff more than at the present time. The man, he says, who buys cheap stuff pays the highest price for it, and he feels that a silk shirt at \$18 is cheaper than a cotton one at \$4. Prices now quoted for ordinary cotton shirtings make it necessary for him to get \$8.50 and \$9.00 for cotton shirtings, that is, for an ordered shirt.

Not Hard to Get Prices

Mr. Boughner said what every merchant, with one exception, said to MEN'S WEAR REVIEW in half a dozen places, namely, that he was having little difficulty in getting advanced prices for goods. He cited the case of a man who had come into his store to buy a coat. The customer had picked on one at \$75 that suited him well. Then he saw one on a form that cost \$68, which he seemed to like better, and when he told the customer the price he had to sell the coat all over again before he would buy it.

There are very few men doing business along these same lines. Mr. Boughner firmly believes in advertising, in news-

paper advertising; but he also believes that it has been bedeviled by the man who is always having a sale and who can continually give away a \$30 suit for \$19.95. The little advertising he does is billboard advertising along the roads that lead to London. But he puts the strongest store by the fact that he has always given a man value for his money and that he has excellent windows that are the silent salesmen on duty twenty-four hours of the day, telling the passer-by what is new and good in the world of fashion.

An attempt at burglary was made on the store of George Bartlett, clothier, of Ingersoll, Ont., on April 2. They were evidently frightened away before an entrance was made.

Four lengths of suiting valued at \$160 were recently stolen from the place of business of F. Flower, 404 Dominion Bank Building, Vancouver, B.C.

The Woods Manufacturing Co., of Montreal, has been given the contract for supplying 1,810 shirts for Montreal firemen at \$3.15 each, while the A. J. Scott & Co. have been awarded the contract for 866 pairs of overalls at \$2.83 1-3.

Stock Book Gives Key to Young Men's Trade; Helps Careful Buying, Prevents Guessing

Fred Tennant, Manager of John White Clothing Department, Finds Out Where the Bulk of the Trade Comes From and Acts Accordingly—Style Books Good Advertising—Keeps up Mailing List—Knows Conditions of Stock at All Times.

A STOCK book that keeps him informed of the reserve he has in clothing and men's furnishings, that enables him to watch closely the particular lines that are selling well and the sizes of those lines, and that acts as a barometer of the year's business and an indicator of what is best to buy for the coming season is one of the most helpful things that Fred Tennant, manager of the clothing department of the John White Co., Ltd., Woodstock, has in his work. He believes that unless one keeps such a record, buying is guessing more than carefully-calculated buying, based on a knowledge of the facts of the business that is being done in his department day after day and week after week.

Finds Big Trade Among Young Men

By keeping such a record as this, Mr. Tennant has acquired the very useful and valuable information that a large bulk of their trade is being done amongst the young men of Woodstock and vicinity. "By this record," said Mr. Tennant to MEN'S WEAR REVIEW, "at the end of the season I can tell exactly how many sizes I have sold in the various lines, and, with a little more trouble I can tell how many of the one price I have sold." In this way a double check is kept upon the development of business; he can tell not only that there is a large trade amongst the young men, but he knows what prices they are paying for them, and, therefore, he knows what priced suits it is best to buy for the coming season.

Same With Furnishings

The same record is kept of the haberdashery, but this is of most value, perhaps, in keeping stocks that are held in reserve well up. When reserve stocks are brought forward, he checks them off his stock book. When travellers come around, then, he knows exactly what he has in stock; and by the knowledge gained as to the quantities of each line sold the previous year, he can tell what quantities should be bought. This record, too, enables him to make monthly comparisons with the business done in the previous year, and, if there is an increase in business, he knows that he is safe in buying more heavily; if business has been smaller he judges himself accordingly, both as to sorting and adopting such methods as will get rid of stock that may become dead if allowed to remain on the shelves.

WOOLLEN GOODS

It is eminently pleasing to learn from leading clothing manufacturers that the quality of the woollen goods now being made in Canada is excellent and that the makers of clothing are anxious to take all they can get of them. The price is said to be at least 25 per cent. cheaper than the imported goods, while the quality is the equal of that of the foreign-made article. It would consequently be to our interest to procure all our supply of these goods in this country if it was possible to do so, but unfortunately the supply is very much less than the demand. Retail dealers and ready-made clothing establishments are at present buying only as they can be permitted to do; that is to say, upon an allotted system from the mills, and have to be content with what is allowed them. For the rest of the supply we are compelled to utilize imported goods. How much, therefore, it is to be desired that there should be an increased output of these woollens from Canadian factories. There has been for far too long a time a stupid prejudice on the part of many of our people against Canadian woollens and fine dress goods made by Canadian mills, though the purity of their substance and their excellent wearing qualities have long been thoroughly proven. This prejudice is fortunately dying out somewhat, and its entire disappearance should be hastened by the assurance of those best qualified to judge that the output of our own factories is fully the equal of English-made and lower in price at the same time.—Quebec "Telegraph."

Live Mailing List

This record book also contains the names of the men who bought suits of clothing during the season. In this way, a live mailing list is kept up. When a new customer comes in the store, his name is secured, whether he buys or not, and advertising matter is sent in due time to that prospect. Mr. Tennant finds that sending out style books at the beginning of the season is very good advertising and bring results. The biggest advertising done, however, is through the columns of the county paper, which has a wide circulation throughout all the homes in the county.

"Hogs" Window Space—If He Can

As manager of one of the most important departments in the store, Mr. Tennant makes every effort to keep his lines before the public as much as possible in the windows. He, perhaps, doesn't get as much window space as he would like; but, if that is the case, it is not because he does not try for it. For the Spring opening, he secured about two-thirds of the whole window space available in the John White store. He believes, as manager, that it is up to him to push his own lines as much as he can; it is up to the other departments to look to their own laurels in this respect.

Prices May Affect Buying

On account of the abnormally high prices, Mr. Tennant feels that buying for Fall, so far as he is concerned, will be a little lighter than last Fall. He does not go so far as to say that business will not be as big, but he believes that placing orders may be smaller with larger sorting orders if the developments of the trade warrant it. The idea is merely to be cautious when it seems inevitable that the peak in prices must be reached before long and that, when that time comes, it is better that stocks should not be too heavy.

ADDS SEVEN NEW STORES TO CHAIN

During the past twelve months, Robinson's Clothes Shops have added seven new stores to their transcontinental chain. These stores are at Quebec, Kingston, Hamilton, Montreal, Regina, Calgary and Edmonton. In celebrating his birthday, his seventh, Mr. Robinson announced that he was selling clothes this spring at actual wholesale prices. He states that his new policy of selling at a 20 per cent. profit, added to the fact that he buys at about 20 per cent. below competition allows him to sell to the consumer at actual wholesale prices. He advertises that his saving on buying is 20 per cent.; his gross profit 20 per cent., and his profit charged to the consumer, therefore, is zero.

In New York men's dress vests are selling at \$135; sack suits at \$215; silk shirts at \$38; neckties (not the most expensive) at \$8.25; underwear, \$40, and shoes at special sale prices at \$18.

Make Use of Strategic Position; Mothers Are Given Introduc- tion to the Boys' Department

Wiles & Quinlan, of Brantford, Being Situated on a Corner Where All Street Cars Stop, Make Use of the Position for Special Window Dressing—Clerks Don't Say, "Is There Anything Else?" But Show That There Is Something Else.

A WISE general never engages in an offensive battle until he has studied every inch of land over which his troops are to move and until he has made every preparation to take advantage of any strategic position afforded by a peculiar contour of the battle area. To do so might be to commit a fatal blunder which would result disastrously to his troops and to the outcome of the battle. The same principle holds good in the field of competition in business. If you have a location that affords exceptional opportunities for window display, use those opportunities for all you are worth. There is money in it, just as there is money in a unique advertisement.

Window Best Advertisement

Mr. Quinlan, of Wiles & Quinlan, Brantford, believes that his windows are the best advertisements he has. And he believes this because of the exceptional location which he occupies in the city of Brantford. All urban and suburban railway cars stop right in front of his store; city visitors coming in from different sections of the surrounding country get off right at the corner on which his store is situated. Just across the corner from his is a public waiting room; that public waiting room adds to the value of his window space just as surely as a new asphalt adds to the value of any city lot. He takes advantage of this strategic position by making a good deal of his windows. In the busy season he dresses them twice a week, and never less than once a week. He specializes on window dressings and he says they bring returns. The price cards he uses are very attractive; they do not so completely cover the article that the card becomes more attractive than the article itself, and they are done in good colorings and with a clever pen.

How He Pushes Boys' Dept.

Mr. Quinlan regards his boys' department as one of the most important departments in the store and as the very foundation of a continued good business. He believes that, having made a firm friend of the boy, he remains a friend for many years and that he becomes a permanent customer. He seeks to do this through the mothers who come into his store. His clerks do not say, "Is there anything else?" They make specific mention of the fact that they have a

boys' department and that they would like her to look at it, either for immediate or future needs. It may be that no sale is made at such a time, but the seed has been sown for future business; when that woman wants something for her boy she knows that Wiles & Quinlan have a boys' department, and, moreover, she has seen some of the lines carried in that department. Every mother who comes in his store is regarded as a possible customer for boys' requirements. Various methods are adopted by this firm to get the interest and friendship of the boys themselves. Last year, they were all given balloons; this year it will be something else.

Makes Use of Dollar Day

The Dollar Day has become one of the gala days in trade in many towns and cities throughout the country. Wiles & Quinlan use it as the introduction to their semi-annual sale. Not only do they have their regular Dollar Day bargains, but they have others on display that herald the semi-annual sale. They know that many hundreds of people will be in their store on that day and they think it is a good time to make use of them in introducing a host of bargains that are to continue for some days to come.

A considerable quantity of clothing was stolen from the store of Charles Callow, 329 Yonge Street, Toronto, on the afternoon of April 2. A youth sixteen years of age, James Griffin, is being held on a charge of attempted shop breaking.

CARPENTIER'S WARDROBE

Georges Carpentier, the noted French prize fighter, is, as well, a Beau Brummel. His wardrobe consists of the following modest outlay:

100 silk shirts, 20 overcoats, 3 fur coats, 75 suits, 75 pairs of shoes, 200 neckties.

He is now adding to it by visiting Fifth Avenue stores in New York.

Suits Displayed on Proper Forms Sell the Best

M. Taylor, Manager of the Clothing Department of the Robinson Co., Ltd., Napanee, believes that ready-to-wear suits can be sold better when displayed on forms than in any other way; in fact, he has proven to his own satisfaction that one of these forms will sell a suit of clothes after salesmanship has failed. He gives the following incident:

"One of our best lady customers, from a nearby town, came to our boy's department to purchase a suit of clothes for her boy of twelve years, the boy was not with her at the time. I took particular pains to please this customer, showing her all the boys' suits of that size in stock, but the customer failed to see anything in stock that appealed to her fancy. Standing near the door was a boy form on which was displayed a neat tweed suit which the lady noticed on her way out of the store. It caught her fancy and she became interested at once, inquired the price and immediately the sale was made. The customer asked why that particular suit had not been shown to her. Needless to say, the proper-sized suit for her boy, and of the same material and model had been shown her from stock but failed to make the necessary impression."

A Different Viewpoint

Mr. McFarland, who does a good business in clothing and furnishings in Brantford, says that people are becoming more and more cautious in their buying, and that they are offering pointed remarks about the high prices they have to pay. "The people are getting cautious in buying," said Mr. McFarland to MEN'S WEAR REVIEW. "They come into the store and say they have only a few minutes to look at goods before they have to be away some place else, but they are only looking to get some idea of what prices are. It is getting harder to get high prices all the time."

Mr. McFarland believes that textile manufacturers are looking for longer profits, and as an instance of it says that it is always easy to get high-priced shirts if one wants them, but there seem to be very few of the d shirts on the market.

Getting After High-Class Trade That Goes Out of Home-Town

Ingersoll Merchants Adopt Methods to Encourage the Buying of the Best on the Market—Should be Required to Stamp Proportions of Cotton and Wool—Favors Handling All Lines Used by Men.

GENERALLY speaking, prices obtainable in the smaller centres of population do not reach the same high level that they reach in the bigger cities. It is but natural, of course, that the number of high-priced suits bought in a small town would be proportionately smaller than the number bought in the large city. But there are always a given number of men who are approachable with the best that is on the market, no matter what the price may be, and MEN'S WEAR REVIEW feels that a more successful effort might be made by the merchants in the smaller towns to get this trade that certainly is going out of their respective towns. Perhaps the consumer is not always the man to blame for buying his suit of clothes out of town. The man who will buy the most expensive suit of clothes is usually the man who travels more or less, and, if he does not see the best in his own town, he is bound to see it somewhere else, and he goes home wondering, perhaps, why he does not see the good stuff in the windows of his home-town clothiers. The trade is there to be had; it is up to the merchant to get after that trade by ways and means which he believes to be advisable and which will bear results.

Tate's Store, Ingersoll

W. C. Tate, of Tate's store, Ingersoll, has adopted the plan of handling a wide range of samples for all suits over \$65. Ingersoll is largely a manufacturing centre, where hundreds of workmen are employed and with the wages workmen are getting these days there does not seem to be much difficulty in getting \$65 for a suit where a clothier used to get \$25 or \$30. But Mr. Tate feels that there is a limit to the price which men will pay—that is, the majority of men—consequently he has adopted this plan. He can give his customers a wide range from which to choose and the delivery is fairly prompt and satisfactory. He finds that it works very well. A similar plan is adopted to a more or less extent by the other clothiers of Ingersoll, that is, George Naylor & Co. and George Bartlett.

Special Display Fashion-Craft

Smith & Kerr, who have done a successful business for many years, are following a new plan this year for the first time in their history. They had a two-days' display of Fashion-Craft suits, with one of the Fashion-Craft men taking charge of it. Smith & Kerr furnished Fashion-Craft with a prospective list of a couple of hundred men, both young and

older, and to these special letters were mailed, informing them of the display and asking their attendance at the same. The plan worked out very successfully in their case.

Favors Stamping of Goods

Mr. Tate expressed himself as being strongly in favor of stamping all goods, particularly woolens, with a mark indicating the proportion of wool in them. The general public, he said, knew little or nothing about the situation, and if manufacturers were required to stamp on the goods the quantities or percentages of wool and cotton in them, it would simplify the matter, so far as the retailer was concerned.

The Zimmerman - Reliance Co., Limited, have purchased the Anglo-Canadian Leather Building on the southeast corner of King and Bathurst Streets, Toronto. The price is said to be between \$150,000 and \$175,000. The company's spinning plant, which is now at Bathurst and Niagara Streets, will be removed to the new building, the two top floors of which have been occupied by the company for the past fourteen years.

The question was also raised by Mr. Tate as to the legitimacy of the clothier and haberdasher carrying all lines of goods required by men. He, himself, carried a small assortment of razors and similar accessories and he does not see why the clothing men and the haberdashers do not go in for handling all lines of goods that a man buys. The hardware man handles mitts, why should not the clothier handle razors? It is a question that might well come up for discussion at the next convention at Ottawa.



The above is the picture of a store opened in Brandon, Manitoba, eighteen months ago by O. Vaccari and G. W. Harrup, the latter having three years of war experience to his credit. He served with the 44th Battalion during the Great War. They carry a complete line of gent's furnishings and clothing. During the month of February, which is always a slow one, they livened up their business by giving away a new hat with every suit or overcoat purchased between the 13th and the 29th of the month. The results were very satisfactory to the proprietors. They used a large sign which read, "Free, One Spring Hat, Value \$6.00."

There is a large pillar at the front of the store, which they make good use of. They have had a show case built around it, which really gives them four windows for the display of their goods. This particular case is dressed with collars, ties, and hosiery, and they have noticed an increased sale of these since the case was built.

Fall Buying is More Cautious; Uncertain Outlook Rather Than Lower Prices is the Cause

Cloths and Trimmings Higher in Price and Labor Making Fresh Demands For Wage Increases—Silks, Underwear, Hosiery and Shirts Increasingly Hard to Get—Many Merchants Buying About Seventy-five Per Cent. of Anticipated Requirements.

BUYING for fall is being done on a more cautious scale. That, at least, is the impression which MEN'S WEAR REVIEW gets from talking with many retailers during the last few weeks. "How are you buying for fall?" and the answer has invariably been "A little lighter". There are many causes for it. While there does not seem to be the least difficulty in getting the highest prices at the present time, the turn of the wheel may be very quick. There is a more or less wide-spread opinion that something is going to happen within the next year or so, perhaps in six months. What the nature of it may be is the merest speculation; but there is always a tendency to hold back when an indefinite something is in the air. Then, again, the public attention that has been directed toward the clothing industry during the last six or eight months has had a more or less unsettling affect; and while clothing men in general have not boosted profits with the simple intention of trying to reach the limit of price which the public seemed disposed to pay, they are beginning to wonder if the time has not come when the public cannot afford to pay more. MEN'S WEAR REVIEW does not believe for a moment that lower prices are in sight in practically all lines of men's wear for, at least, a year to come, for reasons which we will set out later, unless it is caused by a distinct break in the market which so affects the general public that buying will be restricted to that extent that sacrificing becomes necessary. Who will sustain the loss as between manufacturer, wholesaler and retailer is yet to be determined. But these conditions, perhaps, are making retailers more cautious in buying for fall.

Clothing Situation

"There is no doubt that clothing will not be cheaper for a year," said the secretary-treasurer of a large wholesale house to MEN'S WEAR REVIEW a few days ago. There are three things to consider in the clothing industry: cloths, trimmings and labor. So far as the cloth situation is concerned, there is nothing to indicate lower prices. They are higher in prices than they were six months ago, and quotations this month for future deliveries are higher still. British mills are loaded with orders and cannot accept any more business until after the summer of 1921. There is, however, a possibility that there may

come some relief to Canadian manufacturers of clothing in the way of deliveries, though it will not affect the price of the cloth at all. Most of the business contracted by the British mills has been continental. Within the last four weeks there has been a distinct change in the situation in Germany. Things have got cluttered up still further in that once-proud empire; there is greater disorganization than ever, with the result that business with that country may be restricted until conditions again become more normal in character. If that is the case, there may be a release of certain quantities of English woollens for this side of the Atlantic in which Canadian manufactur-

During a recent trip to St. Catherines, the manager of one of the departments is one of the stores there enunciated a principle of business to MEN'S WEAR REVIEW which is well worth passing on.

"Every merchant should feel" he said, "that his business is a public utility. We want no man to go out of our store feeling that, if he is not satisfied with what he gets, he cannot come back and let us fix the matter up with him so that he will be satisfied. That is the policy of this firm."

ers will share. They will be glad to get the goods, though they do not expect to get them at lower prices.

In trimmings, the situation, so far as prices are at issue, remains unchanged. They are still mounting. The third element is an important one, that of labor. Not the most sanguine person in the world would forecast that the demands of labor will be softened one whit. As a matter of fact, fresh demands are being made for increases in wages. The present agreement between a number of Canadian manufacturers and garment workers, as to wages, runs out within a few months, and when the new agreement is made, considerable increases will be taken into consideration by both parties concerned. The labor market of garment workers is not yet flooded by any means; as a matter of fact, there still seem to be only two men for three jobs. The outlook in this regard is still

further complicated by the fact that a number of garment workers whose homes were formerly in England are returning to their native land, and thus still further depleting the available supply of laborers.

Insofar, then, as cloth, trimmings and labor are factors in the price of clothing, there is no immediate hope for a reduction in prices. Fall prices will be from, perhaps, fifteen to thirty per cent. in advance of a year ago. Fall overcoats, for instance, that are being shown are considerably in advance of last fall; there will be lines on the market to the consumer that will cost him \$150.

These same conditions hold good in practically all lines of men's wear. Silks for ties are still scarce; while Swiss goods are coming forward, they are coming in such small quantities that little difference is the result therefrom. Manufacturers of underwear, hosiery and knitted goods have all the orders, and more than they can handle. The rationing system is being largely adopted in many lines because the demand is still far in excess of the supply. Shirts are increasingly hard to get and are getting worse.

Advice is being given in certain quarters to retailers to purchase seventy-five per cent. of anticipated needs, that nothing above or below this will be a safe policy. Judging from information reaching MEN'S WEAR REVIEW, this is about the proportion that is being followed by many buyers. Such a policy would, perhaps, be acceptable to both retailer and wholesaler, and manufacturer as well, because of the difficulty in getting goods. There is a danger of cutting short on orders. A year ago many retailers were led astray by rumors and beliefs that, after the signing of the armistice, hard times would come. Papers were full of plans of the government to cope with the unemployment situation; national highways were to be built to provide employment for an army of men home from the war. But there was no unemployment, no hardships. Instead, manufacturers hastened to readjust their machinery and make an effort to fill the depleted shelves of the world's storehouses. Many merchants were caught short with goods and they may be so caught again if they restrict purchasing too much. While exercising caution in buying, it is well also to size up the whole situation and not buy unwisely either one way or the other.

Six to Eight Weeks' Delay of Shirts; Necessary Dyes Not Forthcoming

Abnormal Conditions on the Rhine Cause Hold-Up of Transportation of German Dyes —
Buy What You Know Exists — Many Delays in Shipments —
Wholesalers Trying to Buy at Retail Prices

IT seems like a far cry from the German Rhine to the shelves of the Canadian retailer; but the fact remains, according to information which Mr. Moore, of the Lang Shirt Co., Ltd., of Kitchener, has received, that conditions along this river will mean a delay of many weeks in the delivery of shirts to the Canadian retailer. Mills which use German dyes in their shirtings are advising their customers that the Textile Alliance who are handling the exportation of German dyestuffs have been unable to ship these dyes to Rotterdam from which port the final shipment is made. This is going to mean a delay of six to eight weeks in the execution of orders.

Abnormal Condition On The Rhine

Mr. Moore showed this letter to MEN'S WEAR REVIEW. Here it is:

"We have been advised by the Textile Alliance who are handling the exportation of German dyestuffs that on account of difficulties which have arisen in regard to transportation caused by abnormal conditions on the Rhine, these colors have not yet been shipped from the river wharves to Rotterdam, from which port the final shipment will be made. This, in our judgment, means that there is no possibility of the dyestuffs reaching us before March.

"This may result in a delay of from six to eight weeks in the execution of the orders. We are doing everything possible to deliver on time."

Other Delays, Too.

But this is not the only delay that shirt manufacturers are experiencing in their business dealings with the mills. Mr. Moore read another letter from one of the mills with which they deal, stating that shirtings for Fall, 1920, that were to have been shipped in June would not now be shipped till August. Of course, this all re-acts on the retailer because he cannot get the shirts till they are out of the manufacturer's hands and, according to this information, it means a delay of many weeks.

Domestic Mills No Better

Domestic mills are not doing any better than foreign mills in their deliveries, according to Mr. Moore. With regard to one order that had been placed with one of the Canadian mills, Mr. Moore said they had just been advised that the goods which they were supposed to have delivered in October of last year would now be delivered by the end of February. That is, a part of them would

A local newspaper in one of the Western Ontario cities has missed no opportunity to display in prominent parts of its paper such news as outlines in a sensational way the advancing prices of clothes and other household commodities. In this way this paper—with many others—has helped along that ill-founded campaign in which most business men, and especially clothiers, are regarded as profiteers.

Recently the advertising manager of this same newspaper dropped in to see one of the clothiers of this city to gently advise him that his advertising rates were to go higher. Incidentally, it might be mentioned that this paper is the only one in the city, and that it, therefore, holds indisputed sway and can do as it likes with advertising rates. Unlike the clothing business in that city, there is no competition. The clothier invited the advertising manager to go into the matter with him, the result being that it was discovered that their rates in 1914—which were 14 cents—had advanced to 42 cents in 1920, or about 300 per cent.

The clothier asked the advertising manager if he would mind informing the public how their own rates had advanced in comparison with the price of clothes in the same period of time. The clothier is still waiting for the newspaper's confession.

be delivered, for in addition to this naive information, they were advised that only about 20 to 30 per cent. of it would be delivered now. "We took orders for domestic stuff to be delivered in March but we, ourselves, will not now get the shirting till then," said Mr. Moore.

Buy What You Know Exists

From the experience which they are having every day, Mr. Moore feels like handing on a little advice to the retailer. "Merchants will do the best merchandising when they buy goods that he can see," is the advice which he gives.

Prices Will Be Higher

According to this source of information—and it agrees with every other source in this important respect—prices are bound to be still higher. "We are facing a tremendous shortage of materials," said Mr. Moore to MEN'S WEAR REVIEW, "and prices, compared with those of a year ago, are between 100 and 125 per cent. higher. Materials are now being allotted by the mills, and we have received notice from them advising that we can have about 50 per cent. of the quantities for the spring of 1921 that we ordered from them for the Spring of 1920. They further state that these will be held subject to confirmation by return wire at prices about 100 to 125 per cent. higher than for the spring of 1920." Shirtings which cost them 17 cents per yard in March of 1919, are now 34 cents per yard and this take no account of the exchange rate. Moreover, the female labor situation has shown no improvement and

they are finding it very difficult to get all the help they want.

No Samples Till Have Goods

Shirt manufacturers are apparently wearying of showing samples of goods that they have only on paper. "We will show no more samples till we have the goods right in the place," said Mr. Moore.

It is evident that wholesalers are finding great difficulty in getting all the shirts they want. The Lang Company do not sell to the wholesalers; but Mr. Moore said they had, within the last week, received letters from two wholesale houses offering to pay retail prices for their goods.

Nuway Belts and Suspenders for St. Thomas

St. Thomas is to have a new factory. The announcement has been made that Charles W. Stanger of Adrian, Michigan, has decided to locate his Canadian factory in the Railroad City, where the Nuway belts and suspenders will be manufactured. Temporary quarters have been located in the old Masonic Hall in West Talbot. The factory will probably be in operation early this month, and Mr. Stanger states that he will employ a hundred hands within a year.

Staggering Colors Sell Goods; Bad Shades Attract Attention

Hersee Bros., of Woodstock, Find That Smallwares Can be Sold by Ingenious Methods—If the Color Combination is an Offence, It Calls Attention to an Article For Sale—"Pete and Fred" at Style Corner.

HAVE you ever felt your legs begin to wobble and instinctively groped about for a post against which to lean when some lady came down the street with a combination of colors, such as old rose and bright yellow, that made you feel drunk? There are combinations of colors that act upon one that way; their very lack of harmony is attractive and holds one's attention even if it results in a mild form of sea-sickness.

Background for Display

The fundamental principle of successful advertising is to hit upon something new and attractive. Hersee Bros. of Woodstock have found that in the selling of haberdashery this staggering combination of colors has proven a good thing. They will take, perhaps, a few empty cardboard boxes to be used for dressing the ledges of their store. These boxes they will cover with shades of tissue papers that harmonize about as much as the proverbial parrot and monkey. This week it will be old rose and bright yellow; next week it will be something else equally staggering to the eye and the sense of the fitness of things. Their idea in using these strange colors is not to instruct in what colors look well together—they do that when they sell the goods—but to attract

the attention of the customer. And they succeed very well, too, they say. After they have covered the boxes they display small lines of haberdashery on them. The contrast in colors attracts the eye; then the eye sees what is fastened on the box. They told MEN'S WEAR REVIEW that they had sold a good deal of haberdashery by this method.

After Young Men

Hersee Bros. started in business on October 18 of last year. One of them is a returned soldier. From the very beginning they marked everything in plain figures and when they are busy boys come into the store, pick out what they want, pay for it, and go out. They try to create the atmosphere of make-yourself-at-home in their store with all the young men. They do their advertising over the name of "Pete and Fred," and when young men come into their store they call them "Pete" and "Fred." They don't believe that "familiarity breeds contempt," so far as their store is concerned; it breeds content instead. They call their store the "Style Corner." In advertising they use a quarter of a page once a week and a small space in the daily county paper. In addition to this, they send out many style books to a mailing list which they keep up-to-date.

It Pays to be Frank

The value of frankness in selling merchandise, and its power to bring the customer back, is illustrated in an interesting little story from life which has been sent to the members of the Better Business Bureau of St. Louis, by E. J. Brennan, manager of the bureau.

"A visitor, on business in St. Louis, went into a local store to buy socks. He came upon some on display at a price that appeared to be reasonably low. These stockings had above them a price sign and on this card was, in small type, a phrase to the effect that the merchandise was not of perfect quality.

"The buyer did not have his glasses and in that condition most likely would not have noted the reference to imperfections. He was accompanied, however, by another, whose recent contact with the Better Business Bureau prompted him to let things go in order to see what happened. The buyer asked the salesgirl what the socks were made of. She replied promptly, 'They're silk, but they are "seconds."' No quibbling or hesitating—the answer came right out, showing definite instructions had been carefully imparted.

"So favorable was the impression created that the visitor to our city bought almost ten dollars' worth of goods.

"Thus a policy of truthfulness, backed by a strict carrying of the policy into practice, favorably advertised the store in which it happened."

Oak Hall Opens at Moncton, N.B.

Fine New Store Elaborately Equipped

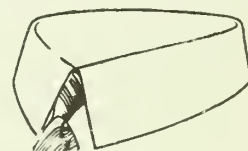
Oak Hall has opened a fine new store at Moncton, N.B. The opening day was March 24th. The new store is finished in oak and there is a great deal of the stock enclosed in glass fixtures. On entering the store one notices first a row of six glass show-cases, the first four being used for decorative purposes, while the other two serve as shirt stock-cases. Behind these cases are the modern improved glass front fixtures for carrying men's haberdashery. There is a section for colliers which makes the selling very convenient; and there are sliding fixtures for gloves, hosiery, neckwear, pyjamas, underwear and sweaters so arranged as to get the maximum amount of stock in the smallest possible space. These fixtures are topped by a row of glass front, electrically-lighted display cases giving an artistic finish to the entire section.

On the other side of the store are displayed rows of suit cases and club bags arranged on inclined shelving in such a way that all the different styles are seen at a glance.

About half way down the store is a large revolving case for men's hats. This is an oak cabinet about seven feet in height, with a rack that pulls out and revolves about its centre and is fitted with tilted nickel hat brackets having a capacity for over 300 hats. Next to this, come a combination cap cabinet and mirror alcove. The triplicate mirror is arranged to give an all-round view while the cap section is fitted with five glass front doors.

Balance For Clothing

The balance of the store is given over to men's clothing, there being five large oak clothing cabinets about seven feet long by seven feet high. These cabinets are fitted with disappearing doors and racks which pull out and revolve, having a capacity for about one hundred and fifty suits or seventy-five overcoats each. Then there is the full length alcove mirror with its dome light allowing a man to see his clothes from all angles at once.



There has been introduced for the Spring season in the Arrow line a new style that is based upon precedents that assure its correctness. The collar is narrow, has a small front opening to go with the very small four-in-hand knot, and the tie channel is built into the collar so that the cravat knot can be clinched up and kept up to the top of the collar, where it belongs. The new collar has been named the "Prince." It is 2 1/8 inches in back and 1 1/8 inches in front, and is cut on lines that assure a good, smart, comfortable fit.

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ON THE WATCHTOWER

MEN of the trade will do well to take heed of the remarks of William Moffat, General Manager of the Imperial Bank of Canada, which appear in this issue of MEN'S WEAR REVIEW. "The Inevitable Break" of which he speaks, is as yet, mere speculation insofar as the time of its coming is concerned, but it is based on the very current belief that the crest of high prices has about been reached, if it is not already here, and that a decline must set in immediately after. Even when it does come, lower prices can hardly affect the retail trade for at least several months, but there may be a period of rigid economy set in which will materially lessen the amount of commodities purchased by the consumer. Clothing men will feel the result of that economy when it does come; and, in view of that time, Mr. Moffat rightly advises that all assets should be kept as liquid as possible so that the period of hardship may be financed successfully by the men who constitute the very backbone of this country.

As we have said, the time of that break is mere speculation. There are some financial men who believe it is but six months away; others put it at two years. There is still a vast shortage of goods demanded by people all over the world, and the recurrent extreme demands by labor give little hope that production will catch up with this demand for a considerable time. In the meantime, business men can only carry on as before with a cautious eye to the future and its problems.

FALL PRICES ON CLOTHING

IF NOT already, then within a few days retailers will be selecting their fall suits and overcoats, and there will be no surprise that prices are even higher than those asked for spring. The advances on all woolsens from the old country have steadily been upward during the last six or eight months; prices have varied from day to day, and manufacturers in this country have not known when they placed their orders that prices accepted by overseas representatives would be the prices at which the goods would be delivered in Canada. Confirmations on orders have invariably been at advanced prices

on the placing orders themselves. Still another factor entering into advanced prices, is the fresh demands of labor for higher wages. MEN'S WEAR REVIEW has been informed that in all the clothing centres of Canada increases ranging from twenty to fifty per cent. have been asked or will be in the very near future. Manufacturers would not object to such increases were production to be improved proportionately; but, unfortunately, about the opposite is the result. How soon these demands will recoil upon the heads of those making them is one of the uncertain developments of the future, but come it must. In the meantime, the public will have to pay higher prices for their fall garments.

PRICES EASY TO GET

THE editor of MEN'S WEAR REVIEW recently took a trip through several towns and cities of Western Ontario where competition in the clothing trade is exceptionally keen. The same question was put to every retailer with whom he came in contact, "Do you find it difficult to obtain high prices," and, with but one exception, the answer was always in the negative. As a matter of fact, the public neither seem to want nor require any protection to-day. They want the very best there is to be had in all lines of commodities, and little consideration is given to prices. Merchants state that their slowest lines are their cheapest ones; the public seem on an orgy of expensive buying, and the retailer is not fulfilling his duty to the public if he fails to have on his shelves what is asked for. While there is an effort being made to reduce the high cost of living, the buying public seem to be taking only an academic interest in that effort.

BRIEF EDITORIAL COMMENT

KING GEORGE has given vogue to trousers creased at the sides. It is doubtful if they will be as popular as the Prince's narrow-brimmed hat.

* * *

BEFORE you close up shop to-night take a look at your insurance policies to see if they represent the increased value of your stock during the last five years.

* * *

THERE is a rising tide amongst the clothing men of this country against the reckless advertiser. He is the man who disturbs the public mind and clothing men should protect themselves against him.

* * *

MERCHANDISING is a queer game. If a man sells his stock, be it old or new, at a price that will take care of replacement (as he should), he is called a profiteer; if he doesn't, his auditor tells him he's a fool and has no right to be in business. So, there you are, between the devil and the deep sea.

The Boy is Father of the Man; Therefore, Don't Forget the Boy

He is Worth Remembering in Your Advertising and Window Dressing—If He is Your Friend
To-day, He Will Be Your Customer For Years to Come—Carry the Santa Claus
Idea Throughout the Rest of the Year and Create Special Attractions
For the Boys.

SOMEONE has said that "the boy is father of the man." It is an old adage well worth remembering in all advertising, whether it be in the daily newspapers, by circular advertising or in window dressing. Boys have a wonderful influence over their "dads," and if the man who is advertising clothing or haberdashery can catch the eye of the boy, the chances are ten to one that he has also caught the eye of the "dad". It is, therefore, well to remember that the boy is not a negligible quantity, not only in advertising, but in the arrangement of one's windows. If boy's trade is worth getting after, it is worth getting after in downright earnest and it can become a profitable department in the year's turnover.

The Boy Becomes the Man

It is well worth remembering, too, that the boy of to-day is the man of to-morrow. Every person who comes into your store should be regarded as a possible customer. It is, therefore, well worth the trouble and expense to cultivate the friendship of the boys, and to make special efforts to reach them through all advertisements that have to do with men's wear. They are the "little men" of to-day; the potential customers of to-morrow. Herman Ritter of Youngstown in addressing one of the state conventions in the United States, strongly urged that the boys' department should be pushed well to the front.

"If you go into the boys' clothing game," he said, "go into it right. Don't stick your boys' department into the back corner and expect to get results. Bring it out in the front. A woman likes to be served in pleasant surroundings by somebody who knows how to serve her. The woman is the best booster in your line of business, for if she gains confidence in your store, it is more than likely that her husband will be attracted and in the end, will come to you for his clothing requirements. Keep your tags clean and your department neat. Cater to her and you will be well repaid."

Dress Windows For the Boys

It is, perhaps, a good idea to make a practice of dressing your windows at stated times with boys' requirements. It might be well to take lessons from Christmas trade in this respect. Christmas windows featuring Santa Claus never fail to attract children, and they will come any distance to see them.



This factor in advertising should not be lost sight of for the other eleven months in the year. If the boys in your town or city knew that a special window of interest to them would be shown at certain periods of the year, they would look forward to them and would, undoubtedly, be on hand to see them each time. But, when the boy's clothing occupies an inconspicuous place in it he feels that he is crowded out. If your window possesses strong attraction for the boys, you may depend upon it that every boy will be there to see it, and that he will have his father or mother down to see it also. That is the best possible kind of advertising, and it is advertising that pays for years. If the boy is satisfied in your store, the chances are very good that he will be satisfied as a man. Man, after all, is much a creature of habit; and if he gets into the habit of frequenting your store as a boy, when he is older he will not depart from it.

Should Be Remembered in Advertising

The boy should also be remembered in your advertising. There are some firms which never leave the boy out of their advertising when clothing is advertised. On this same page will be found a section of a third of a page advertisement by Blumenthal Sons, Ltd., of Montreal. It is about one-quarter of the entire advertisement. It is a straight talk to the bread-winner of the family. In advertising boys' clothing, it is also well to talk to the boy himself, and make him feel that you have a personal interest in him. Some of the most successfully-conduct-

One of the partners in a big firm in London, Ontario, selling clothes, told *MEN'S WEAR REVIEW* recently that he used the advertisements of Toronto clothing men to sell his own goods. He usually made a dead set on the Friday issues of the evening papers and from these extracted the advertisements. He said that he could show his customers that certain standard lines advertised in Toronto papers could and were being sold by him from 30 to 35 per cent. cheaper than they were being sold in Toronto.

ed boys' departments have been developed by methods, which brought the proprietor in personal contact with the boy. He is a valuable asset to the trade and, if properly catered to, can remain so for years to come.

And to that great little chap of yours let us introduce two new trade-marked brands —

Tom Brown "Made to Wear--- Not to Tear"

A line of boys' suits that appeals to your sense of clothes values and that combines all that the regular boy wants to wear.

These are clothes that stand the hard wear of restless boys on hard benches — of the play that demands the most of his suits. They are priced up to \$16.50,

and

Dad Junior

— another line, that starts at \$18 and goes upwards, representative of the newest styles which follow closely the vagaries of his father's new clothes. These are for the older boy who steps into "young manhood" and wants to look like dad.

Stabilizes Business; Provides Annuity; Protects Survivors; Creates Pension Fund

Business Life Assurance Has Important Place in Modern Business — 30 Per Cent of Failures in the United States Due to Deaths for Which No Money Provision Made — Offsets Shock to Business as Result of Death — Address by W. A. Pearce of Imperial Life Co.

YOU are here this morning in a business session of your convention. Therefore, I am going to endeavor to make the best use of the time at our disposal, and give to you as wide a conception as possible of the application of a Life Assurance policy to business purposes.

The object in applying life assurance to commercial purposes is to give to business institutions the same protection against contingencies, that until a few years ago was considered to be confined to the family circle only.

Let us consider a few typical sets of circumstances, and see how we can best adapt life assurance, to meet the contingencies, which these particular conditions are likely to produce.

For some reason the public is prone to consider the benefits of life assurance as confined largely to counteracting the monetary loss incident to the death of the assured. This is by no means its only function, especially when applied to a business enterprise. Some of the services it is rendering in the market place may be enumerated as follows:

First—To convert the interest of a principal into cash immediately at his death, and at the same time, if desired, provide additional working capital for the benefit of the surviving partners or shareholders.

This is, perhaps, the most common application of business assurance. It is the one which has the widest appeal to business men, especially to those trading as partners. "The Pittsburgh Despatch" is authority for the statement that, according to Bradstreets, 30 per cent. of the failures in the United States among co-partnerships is due to deaths for which no money provision has been made.

There are numerous businesses wherein each of the partners is peculiarly fitted for handling the particular branch of the business of which he has special charge. Frequently each is unfitted for managing other branches of the business than his own. This means that in the event of death of any member of such a partnership a successor would have to be found who was possessed of the peculiar talents and training necessary to carry on successfully the work of the deceased. The life assurance policy provides the money at once to offset losses incident to the disorganization and delay in accomplishing this.

Perhaps the firm is not so specialized. It may be a case where any one of the principals is capable of managing the business single-handed. The death of one might only involve the employment of a salaried man to perform the physical duties previously performed by the member removed by death. In such a case a problem is likely to arise in connection with making a settlement with the heirs of the deceased. The difficulty of making such a settlement puts many concerns out of business every

Business Life Assurance is rapidly developing into one of the essentials of a successfully conducted business. It is doing so because it is part of a highly developed and scientificcally-conducted business, and a very necessary part. Not only does it protect the good name of a merchant after he is gone—and every man honors his name to that point where he wants to protect it after he is no more—

It serves as a leaning post to those who are left to carry on his business. It is a stabilizer of finance when uncontrollable currents would sweep otherwise well-established institutions into the maelstrom of financial panic. It is the guarantee of a few years of well-earned rest after the heat and burden of the stress of many business years has been borne. It is many other things which are ably set out in the accompanying address which was delivered at the Provincial Convention by W. A. Pearce of the Imperial Life Co., of Toronto.

year—concerns which, until death intervenes, give every promise of being permanently successful.

Seldom can you find a man who will relish the idea of being in business with his partners' widows. However highly a man may regard his partner, he is likely to consider that partner's family in quite a different light.

On the other hand, it is usually more acceptable to the members of the family of the deceased to have their interest in the business paid in cash, because while they might expect to receive the same returns from the business as when he was alive, this is seldom if ever practicable when the salary or other remuneration paid to the one who is to take his place is deducted from the earnings.

An interest in an ordinary commercial business is a form of investment that is not satisfactory, and is frequently unsafe for heirs, who are often inexperienced in business matters. No court of law would allow an executor or administrator of an estate to purchase an investment of that kind upon behalf of the estate.

In a recent issue of the Monetary Times the following item appeared:

"Mr. J. P. Morgan has made application for \$2,500,000 life insurance. This is the largest policy ever written under one name. The risk is to be distributed among several companies, and the insurance is intended to protect Mr. Morgan's partners in their mutual business interests as well as for the banker's personal protection."

A second function of business life assurance is to offset the shock to a business which would result from the death of one of its members.

A few years ago the manager of a department in one of our big stores held a partnership in a manufacturing business. This firm sold a large amount of its product to the store in which he was employed. The manufacturing business applied to one of the chartered banks for a line of credit, and the manager demanded life assurance to the amount of the credit as collateral security. The banker in this case realized that the best customer of the manufacturing concern was probably such a good customer because of the influence of the partner upon whom he required the assurance. He foresaw that the death of that man might be a serious shock to the business to which he was extending credit, because it might close to that business the biggest single outlet for its products. This man passed a good medical examination, but died of diphtheria within the first year.

A third function of business life assurance is to strengthen the credit of a commercial enterprise by protecting bankers and other creditors from loss through the death of a partner or executive official.

There is a rapidly increasing public appreciation of this feature of life assurance. Many of the national banks of the United States, and several of the Canadian chartered banks, now embody in their application-for-credit blanks questions to bring out information as to the amount of business life assurance carried by customer firms applying for credits.

The Canadian Credit Men's Trust have prepared for the retail merchants throughout Western Canada heart-to-heart talks upon the necessity of carrying sufficient life assurance. These are intended to point out not only the necessity of life assurance for the merchants' personal protection, but also for the protection of those extending credit to them. In many cases the members of the association will insist that the merchants carry sufficient assurance to protect their credit.

These circumstances show a trend of events which is very significant.

No merchant of any standing nowadays wishes to leave a string of unpaid debts behind him. He is proud of his good name while living, and an unexpected death can not rob him of that good name if he has an asset in the form of business life assurance, for the protection of his creditors and his good name.

A fourth function of business life assurance is to provide a readily available source from which money can be borrowed quickly, without publicity, and at a moderate rate of interest, during times of financial stress, or sudden opportunity.

The loan privilege of the modern life assurance policy is one of the most valuable. It has been over-exploited to the extent, however, that it has become something of a detriment to the best interest of the policyholders. Notwithstanding the fact that policyholders abuse this privilege, and borrow unwisely, there are many cases where this privilege is an unadulterated boon, providing an easy means of securing money at a time of imperative need when no other course is available. Especially is this the case with business men who experience no difficulty in obtaining necessary credit from bankers or others during normal times, but

who find these regular channels absolutely closed in times of financial stress. When their needs for credit are thus intensified, an extraordinary means of raising a loan, as by a mortgage which would have to be registered, and would be published in commercial reports of Dun or Bradstreet, would probably prove embarrassing. Business men can easily see the advantage of being able at such times to borrow under a life policy without publicity, and at a moderate rate of interest definitely fixed in advance and unaffected by the conditions of the money market at the time the loan is required.

It is stated that during the financial depression of 1907 over 400 millions of dollars in policy loans were effected in the United States. In Canada we know of thousands of instances where the policy loan privilege was used by business men during the tight-money period following the outbreak of the war to meet pressing obligations when the money for this purpose could not have been conveniently procured from any other source.

The value of the loan privilege under business life assurance is not confined to times of pressing need. To every business man there comes sooner or later a sudden opportunity. Then, though neither credit through regular channels nor cash is available, the life assurance provides the means of procuring ready money.

A fifth function of business life assurance is to create a sinking fund with which to retire at maturity mortgages, bonds or stocks, or to pay off at a given time, or at the death of the assured, bank overdrafts or other financial obligations.

In cases where the business is one which to a large extent is being built upon the personality of one man the assurance should of course be placed on the life of that man. An interesting example of this application of life insurance to business was outlined by Elbert Hubbard in a booklet entitled "A Business Necessity." The story as he wrote it in his characteristic style is as follows:

"When the memorable financial blizzard was on in November, nineteen hundred and seven, many firms in this country started paying their people in script. We had a vulnerable stock of books, but nothing was transpiring. Pay-day was coming with damning regularity, and sundry papermakers were yelling like baseball fans, for money.

"Then it was that I laid the case before a financial man I knew in New York. He took my figures and said he would give me an answer in three days.

"The answer came. If we could bond the entire Roycroft plant for one hundred thousand dollars, he would take the issue at par, provided he held a life assurance policy on my life for a like amount.

"I answered, 'Why the life assurance?'

"And I have the reply by me now. Here it is:

"Your brains are the chief asset in this business. Your mind is a think factory. Your output is ideas. Your initiative evolved the business, and you know the work in every part. The buildings were built and the machinery installed with your mental raw stock in mind. With you there, the value of the plant is reasonably assured. With you gone, it is a conjecture. My people would not consider a loan for an instant without the insurance on your life.'

"Whether my sky-piece is like a sky-scraper as a financial asset, and possesses the value my friend placed upon it, is largely a matter of assumption.

"But granting for argument's sake that the man was right, we get an idea of the estimated value on the Rialto of two things—Brains and Life Insurance.

"Luckily, the storm blew over, and the sun came out, and I was able to pass up the proposed loan. But just to add to my peace of mind and as an aid to sweet sleep o'

nights, I placed a little policy on my life payable to the Roycrofters Corporation."

But many incorporated companies are not one-man concerns and in such instances it is wise to place policies on each of the officials, the death of any one of which would involve any serious disturbance, either through loss of business, lowering of efficiency or impairment of credit.

A sixth function of business life assurance is to add to the attractiveness, as an investment, of the stock of other securities of a limited liability company by protecting that company from financial loss due to the premature death of the man or men who are in the meantime essential to that company's success.

As business is conducted on this continent it is a common thing for a business enterprise to require for its proper development more capital than can be provided out of the private funds of those immediately associated with the conduct of the business. This necessitates selling stock or other securities to the public. But to secure capital in this way is frequently very difficult. Business at best is somewhat precarious, and investors are often skeptical. Life assurance, payable to the company in the event of the death of an important official, is helpful in overcoming this, and that it is used for this purpose is shown in the case of an Eastern Canada hat manufacturer which in the prospectus issued in connection with the recent issue of securities to provide additional capital cited the fact that the company maintained \$30,000 of business life assurance.

A seventh function of business life assurance is to create a fund with which to pay off the interests of a retiring principal.

Most men harbor an ambition sooner or later to retire from active business and to enjoy in later life a few years of well-earned leisure. Business life assurance appeals to such men as a means of enabling them to provide at a definite time sufficient cash for this purpose. It gives to the man retiring the advantage of permitting him to withdraw his interest and to place it in some more stable form of investment, free from the hazards of an ordinary business, and it enables the remaining members of the firm to prevent the stock or interests of the retiring member getting into undesirable hands, and at the same time increases their own holdings in their joint business.

An eighth function of business life assurance is to create an endowment, or mortgage redemption fund for colleges, universities, hospitals, Y. M. C. A.'s, or other community enterprises.

Trinity College of Hartford, Conn., is perhaps the most frequently quoted instance of this application of life assurance. The plan in this case, adopted a few years ago, is to have the alumni of the college insure their lives in favor of the institution. Presumably, the premiums in this instance are paid by the assured and the policies vary in amount according to the circumstances of the individual participants in this co-operative effort to build up a substantial endowment fund for Trinity College. Only a few days ago there appeared in one of the American papers a news item as follows:

"The 1917 senior class of Trinity College, of Hartford, Conn., will follow the plan adopted by the senior class of last year of having the entire class insured for the benefit of the college. The amount of assurance underwritten and assigned by the class of 1916 amounted to \$20,000. The president of the senior class has appointed a committee to arrange for the insuring of the class."

Other colleges and universities have also adopted this idea of insuring the lives of their graduates.

Endowment assurance is carried on the lives of a number of secretaries and other officials of the New York Y. M. C. A., the major portion of the premiums being paid out of the association's funds. Then at least one Roman Catholic institution in the Province of Quebec maintains endowment policies on the lives of members of the order, the premiums being paid out of the funds of the institution.

A ninth function of business life assurance is to compensate a business for losses which may arise through the death of a valued employee or official.

While the upbuilding of a corporate enterprise may be so interwoven with the personality of its executive head that its stock is taken and credit extended to it, as much in reliance upon that personality as upon the intrinsic merit of the enterprise, there are frequently other men in such an organization who are essential to its success. The expert scientific or technical employee occupies a position of great importance in most manufacturing concerns. A chemist holding secret formula, a skilled engineer, a mechanic possessing inventive genius, a salesman with marked ability to control certain outlets for the firm's products—the ability and peculiar skill of such men have a very positive influence upon the success of the institutions by whom they are employed. The inevitable monetary loss which would result from the death of any such men should be, and very frequently is, provided for by means of business life assurance.

An interesting example of this use of life assurance was that of a very prominent Canadian retail and wholesale produce firm. Some years ago this firm extended its wholesale business to the British market and was successful in securing as its representative in England a very capable man—a man whose big connection was of the greatest value in assuring the success of the firm's efforts to break into a difficult field. Those at the head of this then comparatively small but rapidly developing concern recognized the fact that the loss of this man's service through death before his branch of the business was firmly established would prove a serious matter. Accordingly, they placed a large policy of fifteen-year endowment assurance on his life. As it happened he did not die and the prompt payment of the policy on its maturity, during the period of tight money immediately following the outbreak of the European war, was the subject of much comment and created a very favorable impression as to the solidity and reliability of life assurance, and its value for business purposes.

A tenth function of business life assurance is to establish and build up a pension fund for employees.

Death is not the only contingency which may deprive a business of the services of a valued employee. His resignation may be a far more serious matter, if it means that he joins forces with a competitor, or even becomes a competitor himself by embarking in the same line of business on his own account. But aside from that feature, there is a decided advantage to the employer in continuity of service on the part of his employees, which wideawake business men in many different lines are endeavoring to encourage by one means or another. The staff pension fund is one medium very frequently adopted for this purpose. By this means the employees acquire a gradually increasing vested interest in the business and their disinclination to change employers and thereby relinquish this interest certainly does add to the continuity of service and consequent increased efficiency of

(Continued on page 57)

Prosperous Outlook for Cotton; World Shortage and Few Working Hours Are Factors in Situation

Sir Charles Macara, World Authority, Says Government's Policy of Drift Cost Millions of Dollars and Prolonged the War—Reconstruction Work Very Costly.

FIVE contributory causes to prosperous times in the cotton industry are given by Sir Charles W. Macara, one of the world's leading authorities on cotton, in an article in the Empire Mail. These causes are as follows:

(1) The world scarcity of cotton goods; (2) The reduction in the available quantity of productive machinery by devastation in war areas and by the decay of machinery through inability to carry out repairs in places not directly touched by war—as in Lancashire; (3) The slow resumption of their normal work by the textile machinery makers, who were all engaged in war work during hostilities; (4) The enormous increase in the prices of such machinery, which naturally acts as a brake on new enterprises; (5) The reduction of working hours from 55½ per week to 48. Here you have a series of factors which tends to place the largest possible demands on existing machinery, and hence the outlook is one which gives reasonable certainty for very prosperous trade for some time to come.

Government Policy Harmed Industry

In his letter, Sir Charles states that not only was the cotton industry hardest hit by the war, but the policy of drift adopted by the British Government added to that discomfiture. He states that, at the outbreak of the war, he advised the governments of England and the United States to buy up and

store the raw cotton which, under peace conditions, would have gone to enemy countries. He estimates that the adoption of this plan would have saved the planters some £90,000,000 on the very large crop of that season, and would have avoided the disastrous fluctuations of price which occurred in the earliest period of the war. Sir Charles further points out that, had this been done, there would have been a reserve of cotton on which to fall back in time of need, gambling on the raw cotton markets would have been stopped; and, what's most important, the war might have been shortened because there would have been abundant supplies of cotton for the manufacture of high explosives, the shortage of which undoubtedly did prolong the struggle.

Renewals Very Costly

"Much of the enhanced value now placed upon the cotton mill is due to the fact that the industry has weathered the storm and emerged into a period when new values everywhere are common," says Sir Charles. "Every kind of machinery used in cotton mills has increased enormously in prices owing to the war, and doubtless the provision set aside for renewals, repairs and depreciation has been utterly inadequate in view of this increase. And if there were a revaluation of mills, now, upon the basis of existing prices of machinery, expenditure in renewals, etc., would

have to be calculated at a figure which would tend to reduce the profits now apparently being made. Moreover, much of the profit made is simply recouping the industry for heavy losses sustained as a result of the war."

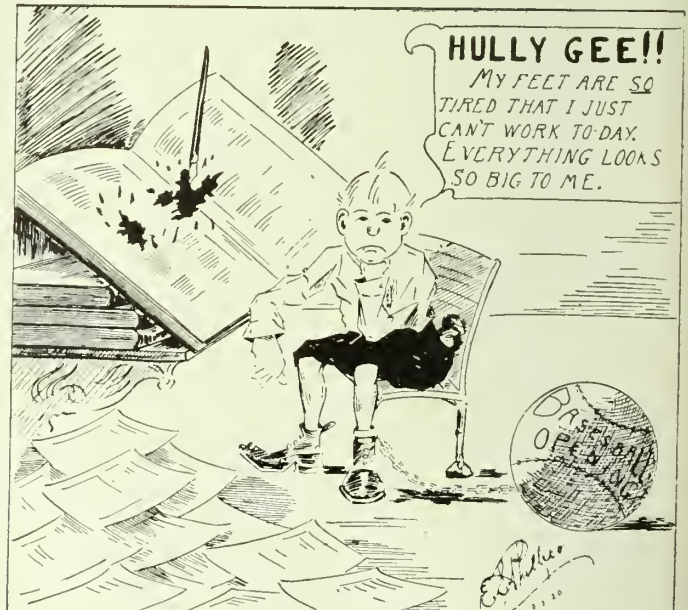
OTTAWA'S NEWS

Alexander, The Great Tailor, has opened a store at 108 Sparks Street, Ottawa, and will specialise in men's ready-to-wear and tailor-made clothing.

Jess Abelson, the clothier and furnisher, 188 Sparks Street, Ottawa, opened his new store on March 20. He opened a new field in the advertising line for Ottawa with a chapter on "The Chronicles of Jess the Clothier," with a promise of others to follow. Fifty balloons were liberated on the Friday to boost the opening, every balloon having a number attached. The next move was to draw numbers and the lucky holders of these at once became entitled to one of the following prizes:

1. Any \$50 suit in the store.
2. Any \$40 spring coat in the store.
3. Any \$10 Borsalino hat in the store.
4. Any \$10 value in shirts in store.
5. Any \$3.75 box of Holeproof Hosiery

The Two Mac's celebrated their 31st Anniversary Sale, having that well-known date March 17th, as their birthday.



News of the Clothing Trade

Hamilton Board of Education are ordering 250 cadet uniforms from a firm in Scotland.

T. C. Spence, of Perth, has purchased the stock of **A. W. Cook** of that town, merchant tailor.

The stock of **S. Bosada**, men's furnishings of Cobalt, is to be sold by auction on April 7.

A. Everitt and Alf. Schnurr, in company with a Stratford man, have started a clothing factory in Walkerton.

J. A. Armitage, of Kincardine, after sixteen years in business, has sold out his gents' furnishing business to **J. McNab**, who was formerly with **Wm. Mitchell Co.'s** store.

The **International Clothing Co.** and the **Regent Dress and Clothing Co.** of 312 Yonge street, Toronto, suffered heavy loss by fire on March 12.

The **One Big Union** tailor unit, Winnipeg, has demanded a weekly wage of \$45 and a 44-hour week. The men are, at present, earning \$32 to \$35.

The seventh attempt to rob the store of **J. Paul**, 329 Bathurst street, Toronto, was frustrated. On six occasions this store has been robbed and valuable cloth taken.

W. S. and G. H. Richardson, men's furnishers, of St. Thomas, have purchased 677 Talbot street from **Ald. F. A. Lemon**. They are planning to make the premises an up-to-date furnishing store.

R. H. and J. Dowler have purchased the **International Hotel** property on Ouelette Ave., Windsor, at a figure in excess of \$140,000. It is the intention of the firm to remodel the building into a business block for the **Dowler Company**.

Mr. Horowitz, of the **Cornwall Pants Co.**, is asking for some assistance from the town council in view of an extension of their business. The company has recently purchased the **Pamondon** property.

R. S. Cull & Co., of Guelph, have been awarded the contract of supplying the police force of that city with heavy trousers at \$20, and **George Wallace** was given the contract for serge suits for Summer wear at \$45.

M. Garriere of Hull is retiring from the clothing business.

I. Semil & Co., clothiers of Hamilton, are selling out their business.

Twelve coats valued at \$2,000 were stolen from the store of **J. Krahn**, 531 College street, Toronto, on March 26.

Mr. Berscht, of Caledonia, Ont., has purchased the **John Martindale** store and will open out a gents' furnishing business.

D. R. Campbell, advertising manager of the **Alphonse Racine Co., Ltd.**, has returned from an extended trip to England and the continent.

Guelph records the fact that the first straw hat of the season has been seen in that city. It made its appearance on Sunday, March 14.

Albert J. Brady, a commercial traveler with the **Bob Long Co.** of Toronto, died on Saturday, March 20. He was forty years of age.

Bert Inglis & Son, of Brantford, recently introduced **Fashion-Craft** clothing into that city. A representation of the firm from Montreal held a two-days' exhibition at **Inglis' Store**.

Durrant & Stanley, tailors, of 316 Donald street, Winnipeg, have recently purchased property on the east side of **Gary street** for \$16,000. It is their intention to remodel the premises for use as a tailoring establishment.

William Scully, president of **William Scully, Ltd.**, manufacturers of military equipment, died on March 25. **Mr. Scully** was well known to many of the members of the men's wear trade.

The **New York Customs Cutters' Club** has decreed a natural fitting coat, not so narrow and a fraction longer. The toothpick lapel is also banned. Narrow sleeves will be retained and there will be practically no change in trousers.

Vivian Dowler, managing director of **Van Allen Co., Ltd.**, Montreal, sailed on March 27, for an extended trip to the United Kingdom and the continent. He will visit the markets of England, Scotland, France and Switzerland buying shirtings, neckwear, silks, etc.

Davis Bros., clothing manufacturers, of Hamilton, have recently opened a custom department.

One Big Union tailors have decided to strike in Winnipeg early in April if their demands for an increase in wages to \$45 per week and a 44-hour week are not granted.

The **Wideman Tailor Shop**, 936 Robson Street, Vancouver, was robbed of about \$1,000 worth of cloth. An attempt to rob the store of **J. T. Wing**, 611 Gore Ave., was frustrated by the police.

Messrs. Mathieu & Fagan, Kamsack, Sask, are opening up a store in **George Moore's** store building on Railway St., pending more extensive premises on Main Street during the summer.

The **Arrow Neckwear Co.**, of Toronto, have moved to 1184-88 Queen St. West, Toronto. In last month's issue it was incorrectly stated that they had moved to 1144-48 Queen West.

Carpenter & Packer, civil and military tailors of Piccadilly, London, are showing gentlemen's high-grade suits, overcoats, etc., at the **Windsor Hotel**, Ottawa.

According to the **Lethbridge Herald**, a local tailor predicted that clothes next fall would be \$100 a suit. The despatch stated that tailor would stick with the business till fall and then close up shop.

J. Samuels & Sons, cap manufacturers of 77-79 Peter Street, Toronto, have purchased the building of the **Warren Manufacturing Co.**, 786-788 King St., West. It is the intention of the firm to move into the new building when certain alterations are completed.

Richardson Bros. have opened up their new store on East Talbot Street, St. Thomas. There are two deep vestibule windows, with mosaic flooring entrance, and the interior has treble the space of the old building formerly occupied.

Lieut.-Col. J. H. Blue, son of the late **Walter Blue** and President of **Walter Blue & Co., Ltd.**, clothing manufacturers of Sherbrooke, Que., was married on March 25, to **Miss Kathleen Tobin**, second daughter of **E. W. Tobin, M. P.** for Bromptonville, Que. **Lieut.-Col. and Mrs. Blue** spent their honeymoon in New York and Atlantic City.

U.S. Manufacturer Not Responsible For Exchange; is Detrimental to Interests and Injures Business

An Explanation of How the Exchange Rate is Brought About and How It Injures the Merchants and Manufacturers—Present Unfavorable Rate Between Canada and the United States Little Understood—U.S. Manufacturers Would Do Much to Adjust It because They Are Losing Business.

EDITORIAL notes and sometimes lengthy articles have lately appeared from time to time in some of the newspapers of Canada which would tend to make the ordinary reader believe that the present discount on the value of the Canadian dollar in the U.S. is an arbitrary charge made by the U.S. merchant, constituting an extra profit for him, which he could forego if it so pleased him.

A three column article recently appeared in a Toronto newspaper explaining that the discount on the Canadian dollar was a charge made by the U. S. merchant to cover what he considered or what he pretended to consider was his risk of losing his money owing to Canada becoming insolvent.

It is somewhat extraordinary that an article of this kind should have been allowed to pass the editorial censorship of a paper of any standing, showing, as it did, the writer's lack of knowledge of the most rudimentary principles governing the rates of exchange between the two countries.

No Fixing by U. S. Manufacturer

It cannot be too strongly impressed upon the Canadian merchant that the U. S. manufacturer from whom he buys goods, has no more influence in fixing the present premium which he is compelled to charge upon U. S. money than has the Canadian manufacturer himself in fixing the rate of exchange between Canada and Great Britain, France, Italy or any other country whose currency is now at a discount in comparison with our own.

When the Canadian manufacturer makes a sale to England or France, he fixes his price in Canadian dollars. He cannot do otherwise as, with a fluctuating rate of exchange, he would never know, should he agree to accept payment in sterling or francs, what sum he would realize for his goods. He has no control over what his customer will have to pay for Canadian dollars. One thing, however, is certain. He undoubtedly wishes his customer to be able to secure Canadian money at a reasonable rate, knowing that unless this is possible he stands a chance of losing future business, and that, the lower the premium on Canadian currency the better will be his prospects for a continuation of his foreign business.

Evidence of this is forthcoming in

the recent announcement that our chocolate manufacturers, who a year ago were supplying large quantities of their manufactured goods to Great Britain, find it difficult to obtain further orders owing to the depreciated value of the pound sterling with regard to Canadian money.

What then would be the feelings of the Canadian manufacturer were he to read, in the British newspapers, tirades against his avarice and grasping disposition in exacting from his British clients a sum only just sufficient to pay him the value of his goods in Canadian dollars, and this because the rate of exchange necessitated the British merchant paying more than the pound for five dollars. Would he not, and with justice, strongly repudiate and resent such a charge?

And yet, this is exactly the attitude taken by many of our own Canadian newspapers towards the manufacturers over the border line.

Losing Customers by Exchange

The U. S. trader quotes a price to his Canadian customer in U. S. dollars. If his customer can get those U. S. dollars at par in exchange for Canadian dollars, no one is more pleased than the U. S. trader. He would do anything in his power to make that possible. He gains not one cent benefit if his customer has to pay five, ten, or fifteen per cent premium to get U. S. money. The only result of such a state of affairs to him is that he stands every chance of losing his customer. What then must he think when he finds himself held up to opprobrium by Canadian newspapers as a very Shylock for asking that sum in Canadian dollars which will bring him, in U.S. dollars, no more than the fixed price agreed upon for his goods?

Opening Canadian Bank Account

True, in some cases he is now opening a bank account in Canada and accepting Canadian money, but that simply means that he considers it pays him better to accept less for his goods rather than lose the business.

In border towns it has been customary in the past for retailers to accept Canadian money at par, as they were willing to lose the small charge for exchange rather than worry their customers over such a trivial matter, but with the increased heavy discount to which the Canadian dollar is now subject, it has become impossible for them

And Now, By Jove, It's a Muff!

Muff for men is positively the very latest thing among the board-walk sensations. Only one appeared, but then Spring is only two days old and there is no telling just what Easter will bring forth.

Just when the afternoon promenade hour had reached its peak, the cute little hand warmer blossomed forth. A perfectly normal looking young man, he appeared healthy and in his right mind, came along in a rolling chair.

There were stares, gasps and then grins, for the young fellow had both hands tucked into a brown fur muff that matched the fur of his topcoat collar. The notice he drew did not huffe him a bit. He just sat back and serenely enjoyed the scenery revealed by the playful March, while the human motor propelled the chair along the walk.

to continue to do this. It is no benefit to them to have to charge their customers the rate of exchange, but they cannot be expected to accept as one dollar a voucher for which they can only get 85 cents.

So few fully understand the circumstances causing the rise or fall in the rate of exchange, that it is worth while devoting a small space to an explanation, showing in as simple a way as possible how the money of one nation comes to be at a premium or at a discount in regard to that of another nation.

The Explanation of Exchange

Perhaps we shall be able to understand the causes for an exchange rate better than in any other way if we place ourselves, for the time being, in the position of the exchange broker or bank.

Let us suppose we are in business as exchange brokers; U. S. merchants come to us for Canadian money and Canadians come to us for U. S. money. As long as the demand from each side is about equal we need only make an infinitesimal charge, a small fraction of one per cent. being sufficient to remunerate us. But let us suppose that we have a very large demand for U.S. money and practically no demand

No Quotations on Cotton Webbing; Seeking Materials in English Market

Advances That Used to Be One-Half Cent Per Yard Are Now Five Cents Per Yard—American Firms Will Not Guarantee Delivery or Quote Prices—"Presidents" Will Likely Advance Further as Webbing Goes Up

WITH cotton webbing advancing at the rate it is, the line of suspenders manufactured by the Dominion Suspender Co., Ltd., of Niagara Falls—like other lines—will, in all probability, undergo further advances. Among notions, elastics have taken the most rapid advances due, almost entirely, to the increasing difficulties in making the webbing. According to Mr. Fleming, superintendent of the Dominion Suspender Co., cotton webbing early in February took an advance of 5 cents per yard; and this insurance, after the duty and the exchange are paid, will increase the price of the President suspenders about \$1.50 to \$2.00 per dozen.

U. S. Firms Will Not Quote Definite Prices

Moreover, as Mr. Fleming stated, the firms in the United States from which they buy their webbing now notify them that the price lists which they forward are subject to revision on June 30, and that they will not guarantee to deliver all the quantities which they accept as orders. Deliveries for months back have been very slow, with the result that the Dominion Suspender Co. are still working on orders that were in the house last year.

The same difficulty is being experienced in getting the artificial silk yarns which are used in the construc-

tion of overcoats. Mr. Fleming states that United States firms are refusing to accept further orders and will not even quote any prices. The President suspenders took a jump of \$2.00 a dozen the first of the year, and, if the price of webbing continues to increase the way it has, there will be a further increase before long. Time was when suspender manufacturers thought an advance of one-half cent a yard was a big advance, but with advances of two to five cents per yard they can only see prices that will show a considerable jump.

Try to Get Webbing in England

At present an effort is being made by the company to get webbing in England and an order for over a million yards has been placed. The price, however, is not even as good as that quoted in the United States, because the fine yarns used in the webbing have, originally, to come from the United States. A large proportion of the webbing used for this purpose used to be bought in England, but the quicker deliveries from across the line and good prices turned a large share of this trade to the U. S. Now, however, with webbing increasingly scarce and with the exchange rate so unfavorable from the standpoint of the Canadian buyer in the United States market, English materials are again being sought in large

Canadian Merchant Causes Rise

It will thus be seen that it is really the Canadian merchant himself who causes the rise in the exchange rate, because he is willing to pay the discount rather than do without American money.

Reducing the purchasing goods and of paying for them to a transaction between two individuals, the Canadian Buyer and the U. S. Seller, the proceedings might be thus illustrated:

An Example

Canadian Buyer: I wish to place an order with you for the goods on this list.

U. S. Seller: Glad to supply you. These will cost you \$5,000 in U.S. money.

C. B.: But I have only Canadian money.

U. S. S.: Sorry, but that is of no use to me. I cannot use it in the States.

C. B.; But it is perfectly good. You can invest it in Victory Bonds which will give you a good return.

U. S. S.; Yes, but I have already invested all I can afford in that way and I must have U. S. money to carry on my business.

C. B.: Well I must have the goods, cannot you take my Canadian money if I pay you a premium?

U. S. S.: I would rather you paid me U. S. money, but if you cannot do that I will try to find someone with money to invest who is willing to put it into Canadian securities, but, of course, I should have to offer them some inducement, perhaps five or ten per cent.

C. B.: Very well, do the best you can. I must have the goods so must pay whatever premium you have to pay to induce an investor to take my Canadian money.

The above conversation covers the fundamental points of a purchase from a U. S. merchant acting as his own broker and shows the reason for an exchange rate.

The question of the balance of trade

between Canada and the U. S., and the fact that this makes necessary settlement for excess of American imports in some other medium of barter than goods has not been enlarged on here. The exchange transactions, however, resulting from the purchase of goods and described above, explain the more immediate causes of the fall in value of our own dollar, and should make it clear that, not only is the U.S. manufacturer in no way responsible for, and gets nothing from the premium we have to pay on U. S. money, but that, on the contrary, a high rate is very detrimental to his interests, is injurious to his prospects of future business, and is a hindrance to him which he would do anything in his power to remedy.

Turns Over Stock Ten Times; Yearly Net Profit Over \$18,000

Orth, Ltd., Off to a Good Start Before the War Ended and Going Strong Ever Since—Gave Car Service to Returned Men and Made Many Friends Who Still Visit Him—Has Seventeen Departments in Small Store—Man Behind Counter Should Write His Own Advertisements.

TO make a net profit of \$18,295 in twelve months in a little store about 16 or 18 feet wide and 30 or 40 feet long, and in that time to turn one's stock over ten times is not a bad stroke of business for a year. Yet this is what Mr. Orth, of Orth's, Limited, London, Ontario, says he did in the last year. The firm was formerly known as Selak-Orth but Mr. Orth, within the last three weeks, has purchased the whole business and will now run it himself. Nor is he less optimistic about the future, even though the bulk of what is known as the returned soldiers' trade is gone, because he believes he made such firm friends amongst these men that they will come back to him; in fact, he says, they are now coming back to him.

Started September, 1918

Mr. Orth started in business in September, 1918—three months before the armistice was signed. During those three months of civilian trade he says he did more business than had been done in the previous twelve months on that spot. He put new "pep" into the business, made a specialty of his windows, and began to advertise in such a way that it brought results.

How He Handled Returned Men

Then the returned men began to need new suits of clothes and Mr. Orth was right on the job. He engaged motor cars to go to the Heights, where the men were demobilized, and he picked them up and brought them to his store. Personal cards were distributed amongst the men as they came into London and the system was so organized and, Mr. Orth says, he gave them such service that they recommended other men to go to his store after they, themselves, had been served. It turned out to be a great business, and in these twelve months, when the men were coming back in great numbers from overseas, Mr. Orth says he turned his stock over no fewer than ten times.

Seventeen Departments

Mr. Orth keeps a very careful watch on everything in the store. Though the store is a small one, he departmentalizes it and has seventeen of them. At the end of each month he knows exactly what business he has done in every department and how his stock stands. The statement of each department shows what he had on hand at the beginning of the month, what he sold, what he

ordered for each department and the balance on hand at the end of the month. In this way he is able to stop any leakages that might arise, and he knows if some of the lines carried are moving too slowly or not.

Man Should Write Own Advt's.

Mr. Orth believes that the man behind the counter should write his own advertisements. Every man acquires the reputation of a salesman behind his own counter by the manner in which he approaches the customer and the way in which he sells goods to him; there must be a good deal of the personal persuasion about it. Mr. Orth feels that the same principle holds firm in advertising. A man must talk to his customer as he talks to him if he were in the store, and he thinks that no other person or agency can do this for him; he does it himself. He suits his advertising to conditions. So far as newspaper advertising is concerned, he did very little during the days of the returned soldiers' rush, his money was spent in a service that brought him in closer personal touch than through the columns of the newspaper. But this year he expects to spend about \$200 every month in newspaper advertising, because the personal appeal is gone. And he is equally convinced that newspaper advertising brings good results. As an instance of this, he stated that he had run a half-page advertisement in the London papers on the Friday of a recent week advertising a special day for made-to-order suits. The following Saturday, he says, he did \$950 in cash business, and \$400 worth of special ordered suits.

Xmas Sale of Ties

Mr. Orth makes the very most of his windows and changes them not less than once a week, and very often twice during the busy seasons of the year. At Christmas time he filled all five windows with boxed ties for three weeks before the 25th, and he said people were wondering where all the ties came from. His store is one block away from a few large departmental stores, and he figured out that he had to make some strong appeal for a share of the Christmas trade. Moreover, he believed that the boxed tie would appeal to the women more than to the men; he says that a woman will become more impatient in waiting for a parcel to be wrapped up than a man. The result was most gratifying; Mr.

JOHN FIRTH TO KIWANIS CLUB

Tells Why Materials Are So High in Price

"Some phases of the Tailoring Business" was the subject of an address given to the Kiwanis Club of Hamilton, recently by one of the members of the trade, John Firth.

Mr. Firth displayed an ivory potato, grown in Brazil, from which buttons are manufactured, and gave some illustrations of the buttons going through the several courses of manufacture. The speaker also had different samples of cloth, and gave an outline of the manufacture of woollens from the time the wool is secured from Australia, shipped to the woollen factories of England, and manufactured into the different grades of cloth for suitings, giving some explanations of the different class of materials, such as pure woollen goods, worsteds, shoddy goods, and cottons, and explained the reason the different grades do not stand the wear and use that the pure woollen goods will, which under the present conditions, is somewhat difficult to procure. Kiwanian Firth also gave some of the causes for the present cost of materials requisite in the tailoring business, and informed the club that it was difficult for the manufacturers of woollen goods to accept large orders, owing to the difficulty they experience in getting stock enough ahead to supply the trade.

Orth says he sold \$6,000 worth of ties for Christmas.

Will Use Mile Posts

Now that Mr. Orth has taken over the business himself he is about to make his name known for many miles around. In sixteen different directions and for fifteen miles in these directions he will have mile-posts put up in the near future. With the increasing motor traffic in Canada, not forgetting the transient traffic, he believes there are many motorists always looking for signs along the road telling them how far they are from the next town or city. Mr. Orth is going to tell them; and he believes that if there are any people in the car who want clothes or haberdashery, he will have a very good chance to sell them.

Officials Think Suit Clubs Are Lottery Dodge

New Plan to Make Money on Clothes

Detroit.—An income estimated at from \$5,000 to \$10,000 weekly was the reward of Louis C. Wasmus from four "suit clubs" which he organized and managed in Detroit.

A warrant for his arrest on a charge of maintaining a lottery has been recommended by Prosecutor Bishop, after an investigation which lasted for several months.

Has Four "Clubs"

There are four of the suit clubs operating here, and the Prosecutor learned that Wasmus runs every one of them. These clubs are known as the Bell Tailoring Company, Unique Tailors, Bradley Tailoring Company and Harvey Budd Company.

Men joining the "club" were required to pay \$1 a week until a certain amount had been paid in and then had the privilege of selecting a tailored suit. The price ranged from \$38 to \$55. As a means of inducing victims to join, it was announced that once each week there would be a drawing, and the lucky man would get a suit free.

"No Free Suits"

After weeks of investigating the Prosecutor has been unable to find one man who ever got a suit free. A Ford employee came close, however. When notified he was the lucky man he went after his \$38 suit which was to cost him nothing. He was told the \$38 suits were gone, but he could have a \$55 suit by paying the balance in cash. In the department with this man were 100 men paying for suits.

The Prosecutor learns that no man got his suit for the amount agreed upon. After he paid in a stated sum he was told goods at that price were gone and was shown suits at from \$95 to \$110.

WHY STORES LOSE TRADE

Investigation among 197 households developed the following reasons why they quit trading at certain retail stores:

Indifference of salespeople	47
Attempts at substitution	27
Errors	18
Tricky methods	18
Slow deliveries	17
Over-insistence of salespeople	16
Insolence of salespeople	16
Unnecessary delays in service	13
Tactless business policies	11
Bad arrangement of store	9
Ignorance concerning goods	6
Refused to exchange goods	4

Thirty-five per cent. on account of indifference, insolence or ignorance on the part of salespeople! After making every allowance for customers' faults, this exhibit indicates a staggering proportion of inexcusable faults in the average retail store—faults which the manager who knows his own interests will not tolerate.—The "Viewpoint."



F. W. STEWART

Canadian Manager of the Cluett-Peabody Co., Ltd., who gave a Lecture with Cards at the Provincial Convention at Toronto in February.

Canadian Tweeds For Newfoundland

Canadian Tweeds — Attractive Market For Woollens in Adjoining Colony

A number of Montreal firms have recently been receiving inquiries from Newfoundland for Canadian tweeds, and it would appear that there is a fruitful field there for greater exports of the Canadian materials. Hitherto, the United Kingdom and the United States have done the bulk of exporting to that colony, and it is altogether likely that the exchange rate may now be having the tendency to divert these inquiries Canada-wards. While imports of tweeds and woolen goods into Newfoundland from Canada have increased during the last few years, those from the United Kingdom and the United States show much larger increase. Such imports from the United Kingdom increased from \$201,913 in 1916, to \$308,636 in 1918; from the United States, from \$37,075 in 1916, to \$137,495 in 1918; while from Canada during the same years, the increase has only been from \$4,698 to \$16,411.

STABILIZES BUSINESS; PROVIDES ANNUITY

Continued from page 51

the working forces of the business concern which maintains an employees' pension fund.

Life assurance affords a most excellent method of creating a pension or retiring fund. Public confidence in the security and impartiality of the regular life insurance companies tends to make any scheme built in conjunction with such an institution more popular than one maintained and controlled entirely by the employers of those whom it is intended to benefit. And the flexibility of life assurance makes it possible to adapt it to the requirements of almost every individual case.

Where pension funds are to be established for specified employees individually separate endowment policies should be effected on each life. The employee may be required to pay a certain portion of the premium, if it is thought advisable. In that event, an agreement should be made between the employer and employee covering the terms upon which the policy can be taken over by the assured in the event of his severing his connection with the concern which was a party to the insurance. If the assured does not contribute any portion of the premium the policy can be surrendered by the employer concern in the event of the assured leaving its service.

It has only been possible to touch upon the various phases of business assurance in a general way. The time will not permit of our considering Group Insurance, which is chiefly for the use of firms employing fifty employees or more.

I hope that I have not created the impression that the benefits of business assurance apply only to partnership or incorporated

companies. It is equally applicable to the individual proprietorship.

The man who is sole owner of a business would do well to protect himself with business assurance on the life of one or more valued employees. If he enlarges his business he could cover the temporary risk with life assurance. If he mortgages his business property he is not safe unless he has life assurance protection to cover the debt, as well as any floating indebtedness. He would do well to carry business assurance for the sake of the loan value which would grow available to tide him over times of pressing need, or to provide ready money when opportunity knocks, thereby avoiding the necessity of diminishing his family's protection by availing himself of the loan or cash value of his personal assurance. He should provide for the depreciation of his stock when he is taken away from it. A man's stock-in-trade invariably depreciates immediately he is gone, and finally his business owes him a retiring allowance which can be best provided for from year to year through the instrumentality of business life assurance.

The business man who has only personal life assurance is usually not half insured. The average business man is also a home-supporter. His family's welfare is dependent upon his business welfare. Business adversity is liable to blight his home—to bring home from college his son or daughter—to drive his high or public-school boy to earn his own living prematurely—to cause his family's removal to a smaller house or to an upper tenement—to reduce himself to the ranks of ill-paid employees where executive ability is at a discount. This is an old, old story.

Will Undertake to Educate Public Regarding High Prices

State Conventions in the U.S. Recognize That the Public Needs Information Regarding Costs in Clothing Industry—Will Take Space in Daily Papers for This Purpose—Similar Action Might Well Be Taken in Canada.

THE advisability of undertaking a publicity campaign by which the consuming public would be the better informed regarding the increased cost of clothing and the reasons therefore, and of giving an insight into the net profits made by retail clothiers during the year, was strongly urged at the convention of provincial clothiers, by F. W. Stewart, Canadian Manager of the Cluett-Peabody Co., Ltd. The vast majority of people who constitute the consuming public know little or nothing about the intricacies of modern business, and they imagine when they see in the asking for a 50 per cent. profit, that that figure represents the net profit made at the end of the year, because it is the profit asked for on the sale of every suit of clothes. Few people know that it costs between 20 and 25 per cent. to do business; which ignorance provides the necessary foundation for many ill-considered articles appearing in the daily press to the purpose that clothiers are demanding too much in asking for 33 1-3 per cent. profit on suits and overcoats.

What New England is Doing

Many of the state conventions recently held in the United States, have discussed this question, and are grappling with it during the present year. Foreseeing what they believe to be a falling-off in the consumer's demand, due to advanced prices that must be asked for spring clothing, the New England Retail Clothiers' Association in convention in Boston, discussed means of giving the consumer the benefit of every possible reduction in prices consistent with good business. Further than that, they resolved to acquaint the public with the reasons for the elevation of prices, quoting facts and figures which should be convincing to retail customers that the New England retailers are not responsible for high prices, and are absolved from the charges of profiteering which are rife. In seeking a means of reducing prices, it was proposed that to a certain degree, this end might be attained by co-operative buying, which would somewhat reduce the wholesale selling cost of merchandise.

Will Use Full Page Advertisements

The clothiers of the State of Georgia are to take similar action with regard to acquainting the public as to the high cost of clothing. A state-wide advertising campaign will be instituted, telling the public that they are going to co-operate with the fair price commis-

sioner of that state, in an effort to reduce prices of clothing by selling at the lowest possible margin of profit. This commissioner, when asked for a statement, said that he would have no fault to find if profits were as low as 33 1-3 per cent. At the close of the convention, a resolution was adopted calling for the publication of page advertisements in the leading Georgia papers, containing the pledge of the association.

Nebraska Advises Conservative Buying

The clothiers of the State of Nebraska have adopted a somewhat different program with, however, the same object in view—that of informing the public that they are not responsible for the high prices prevailing in the clothing industry. They adopted six cardinal points to be developed from day to day, for the enlightenment of the public. They are: "Encourage the public in careful, conservative buying;" "Discourage numerous new models;" "Avoid speculative buying for the future;" "Advocate a sixty-hour week for labor instead of 44;" "Co-operate with the government in an effort to reduce the cost of living;" "Give the law of supply and demand a chance to operate." Absolutely no reduction in clothing prices is looked for by the clothiers of this state, and they feel that the buying public is more responsible for high prices than they are.

Getting Back to Earth

Ohio retailers in convention realized that the time was coming when they were getting back to earth, when they should do some real thinking and less speculating. The danger of the industrial unrest prevalent in the country was discussed, and the fact that the retailer through his peculiar position was most easily subject to the cry of "profiteer", was a subject taken into consideration. In order to overcome them it was recognized that the retailer must do his utmost to acquaint the public with the real reasons underlying the high prices and, at the same time, practise patriotism in its highest conception by selling goods at the lowest possible prices consistent with good business. President John Martin, in addressing the convention, urged that speculating and overbuying be avoided and he advised that it behooves clothiers to buy 75 per cent. of his last fall's purchases this year.

Manufacturers Will Do Likewise

Not only the retailers, but the manufacturers, too, are to take a hand in a campaign for the information of the public. At the convention of the Nation-

al Association of Clothiers held in New York in February, the advisability of instituting a \$60,000 national advertising campaign to acquaint the public with the basic reasons for prevailing prices of clothing for spring and fall 1920, was discussed but action was deferred until some conferences should be held with the National Retail Clothiers' Association.

Might Take Action Here

It would seem that similar action might well be taken in Canada by each provincial clothing section of the Retail Merchants' Association, or by a co-operative action on the part of the provinces. The clothiers of Canada have been unfairly placed under a cloud of suspicion, and the daily press, in pandering to public opinion, has taken little pains to ascertain the facts of the case, and has availed itself of every opportunity to use anything that looked like a "sensation" in the clothing business. Might it not be a wise plan to educate the public, as well as the daily press, by the use of some space in which exact information regarding the whole clothing industry could be given?

CANADIAN BRANCH TO A. STEIN & COMPANY

A. Stein & Co., Ltd., a branch of the same firm with offices in Chicago and New York and known as the makers of "Hickory" garters for women and children, "Flexo" arm bands and other elastic articles recently began active manufacturing in the Empire Building, 64 Wellington Street West, Toronto. This firm has been in business since 1887 and their main factory is at Chicago.

"The high standards of quality which A. Stein & Co. have always maintained and which have won for them an international reputation will, of course, be strictly adhered to," said R. S. Donnelly their manager in referring to the opening of this Canadian branch. "There is a real appreciation in the Dominion for products like ours and there is no reason why we should not duplicate here the same success that has rewarded our efforts in the United States."

Urges Government to Encourage the Flax Industry

Says One Firm Contemplating Growth of Flax in Ontario and Quebec

S. F. Glass, of East Middlesex, addressed the Commons at Ottawa the other day on the question of encouraging the growth of flax in Canada in which he strongly urged that the Government might put more "pep" into the growth of this industry. Pointing to the world shortage, Mr. Glass said that it would prove a most profitable industry at this time.

Several methods were suggested by Mr. Glass by which the flax and hemp industry could be encouraged. These included: The establishing of experimental and demonstration stations convenient to the area within which the fibres have been successfully grown, so that scientific direction might be given the growers; by lending such encouragement as may be needful to the perfecting of mechanical labor-saving devices in handling the crop; by scientific standardization and grading of seed and fibres so that a permanent market might be obtained for the exportable surplus; by competent direction and encouragement by propaganda in order that production of the fibres may be extended to all the provinces, and by continuing and further extending such encouragement as may be necessary to develop the spinning industry in Canada.

Mr. Glass said that if it were good policy during the war to utilize all available land to increase crops, it was equally good policy now, in view of the world's food shortage. Too many men, he thought, were trying to find substitutes for work. Labor and the farmer had to get together, because it was apparent at present that their purposes were opposite each other. Farmers had to be assured that there was no danger of over production of food for many years, and that the existing prices would likely be maintained for a considerable time.

Great Possibilities

The speaker quoted at length various authorities to show the possibilities for Canada to grow flax. The Belfast Knitting Mills were contemplating growing 2,000 acres of flax in Ontario and Quebec, and it might be that their large mills would ultimately be moved here. Steps should be taken to develop properly the flax straw-growing industry in Western Canada. Mr. Glass declared that the Department of Agriculture in the past had not displayed the proper "pep" in dealing with the subject that was ne-

Takes Advantage of Good Roads in His Advertising Campaign

Robt. Doherty, of Woodstock, Will Tell Oxford County That He is in Business—Every Fence and Many Posts Speak of Doherty, the Clothier—Looking for Big Year's Business.

THE day of the tiresome Saturday journey to market, five, ten, or twenty miles distant, is gone. Instead of lumbering along over a stoney road in a market-waggon, which creaked under the burden of provisions for the city folk, Mr. and Mrs. Farmer jump into their car and whizz away to the market town in a few minutes. Ever though the distance be twenty-five miles, it matters little in these days of automobiles, good roads and plenty of money. Perhaps the village storekeeper watches his former customers thus whizzing away with some envy, because their super-six is as laden when they come home with merchandise as when they started out with provisions. But the city storekeeper is precisely in the same position; there is, apparently, something more inviting about the styles shown in other towns—that is, to a certain fixed proportion of every town, village and city—than in one's own. Human nature has always been the same in some respects, and always will be.

Good Roads Bring Business

The wise merchant is the one who, seeing this development, takes advantage of it. Good roads have come to stay, and the day is coming when great asphalt highways will net their way over the face of this country. That always means considerable transient trade, particularly throughout the summer months. And it also provides the opportunity of keeping the surrounding countryside constantly informed of the fact that you are in business. Every farmer and his wife who starts out for town is a prospective customer; the first peep he or she gets into your store is, perhaps, by something along the roadside.

Doherty, of Woodstock

At least, this is what Robt. Doherty & Co., Woodstock, Ontario, believes. Ox-

ford County is, perhaps, as well equipped with good roads as any county in the province, and Mr. Doherty intends to take full advantage of that fact. He says that roads bring big business to his mill. He has waited on a customer at eleven o'clock on Saturday night who had twenty-five miles to drive home; but it meant nothing, because the automobile had taken the place of the market waggon. Mr. Doherty, therefore, is painting his name on fences throughout Oxford County; he is putting up signs along the highways that lead to the county town of Oxford; he wants to, literally, plaster the old county with the name of Doherty. If farmers who start for Woodstock to do their shopping any morning of the week don't know that Robt. Doherty is in business, it won't be his fault, because he is going to remind them of it at every turn of the road.

Business is Good

Mr. Doherty says that business is good and that there is little difficulty in getting high prices for goods. There are customers who make a brief kick about prices, but they pay them just the same. He says it is easier to get 35 cents for a collar than it was to get 30 cents, and this seems characteristic of all other lines. He says he finds it easier to get prices now than when they are normal. A customer might pass the remark that prices are "awful," but they take them just the same and say little more about it.

Look For Good Year

MEN'S WEAR REVIEW in visiting Woodstock merchants found that they were looking for as big a year as they had last year. They pointed out that demobilization centres, such as London and Toronto, got a good deal of business that was justly theirs, but, in spite of that fact, they had a big year and look for as big a one in 1920.

necessary to make the industry a success.

Hon. S. F. Tolmie, Minister of Agriculture, assured the House that the Government was keenly alive to the development of the industry. As present prices were so high, it was probable there would have to be a certain amount of settling down before great progress could be made. Progress had been made in building a satisfactory pulling machine, and he

expected by next year an efficient one would be on the market. Seeders and scutchers were also being experimented with. There was need of education to show the people that while flax-growing entailed much work it was a paying proposition. He would try and carry out Mr. Glass' instructions to put more "pep" into matters pertaining to the flax industry.

Buying for Fall Commences in Overcoats and Suitings

The Markets at a Glance—Shirts Harder to Get—Collars May Soon Take Another Jump in Price—Silk Markets Show Little Improvement—Overalls Higher in Price.

CLOTHING

TRAVELERS with overcoats for Fall and Winter, 1920-21, are on the road and what has been expected by retail merchants is actually coming to pass. That is, prices are considerably in advance of those of last Fall and Winter. Lines that cost the retailer \$44 are up to \$50 and better, and from that price they go up to \$100 and even higher than that. There are some exclusive English styles for which \$110 is asked. Prices to the consumer, therefore, will range from \$60 to \$150 for the coming season. Similar advances are being paid for overcoat cloths. Retailers who have bought their lines of overcoats for the next Fall and Winter season seem to feel that the crest of high prices has been reached. Most of them are looking for a good overcoat season and have bought fairly heavy supplies. Many loose styles are being shown. Clothing travelers with Fall suits will be out on the road within a few weeks and there will be the same proportionate advance which will probably range from 15 to 25 or 30 per cent. on last year's prices. Houses are sending out their representatives later this year for various reasons. They have felt that it would enable them to show a more complete range because their deliveries from the Old Land have been late. Moreover, the question of labor has had to be taken into consideration as requests for increased wages on the part of the garment makers are pending.

SHIRTS

The difficulty in getting shirts is increasing and it can be taken for granted that the situation will get worse from month to month. MEN'S WEAR REVIEW knows of a retailer who had to open a new store recently without a shirt in stock because he was unable to get them. In three or four months' time it will be extremely hard to purchase shirts at any price. Deliveries that were to have been made the first of February are just coming to hand and they are incomplete. Wholesale buyers have visited retail stores trying to buy up odd lots and odd sizes but without much success. One other thing that is very hard to get at the present time is pyjamas.

COLLARS

One of the leading collar manufacturers in

the country refuses to take further orders for hard collars for four months and the day may not be far off when the consumer will be asked to pay 50 cents for his linen collar. It is, as the trade well knows, very difficult to get stocks of linen and manufacturers have much more business than they can attend to. The situation with regard to soft collars is no better; there is an increasing scarcity and popular sizes are very hard to secure.

UNDERWEAR AND KNIT GOODS

Canadian mills are absolutely filled up with all the orders they can handle for the next year and Spring prices for 1921 will be, it is said, about 25 per cent. in advance of those of this Spring. A manufacturers' agent told MEN'S WEAR REVIEW a few days ago that his selling period for Fall had been considerably shorter than last year. It is no trouble to sell goods at all; if jobbers or manufacturers will guarantee deliveries they get rid of their lines very quickly. Canadian mills have never had the business they are getting now.

NECKWEAR

Though Swiss silks are reaching Canada, manufacturers of ties say the quantities are so small that it makes little difference in the whole situation. There has been no easement in the United States markets insofar as Canada is affected. The drop in the exchange, while it has made buying a trifle more profitable, has not increased the quantities at the disposal of the Canadian buyers and they are still unable to get near the quantities they want to make up the orders that stream in to them.

There is still no indication of improvement in the world outlook on the silk industry. Recent reports from Japan are that prices have advanced 10 per cent. and that further advances are looked for. Jobbers in England and France are asking the Swiss manufacturers to accept open orders as far ahead as the Spring of 1921. Quantities coming from Italy are smaller than was expected. The eight-hour day granted to the laborers has done much to curtail the production. Even when the material is in hand to work on there is frequently a shortage of fuel, due to lack of fuel.

OVERALLS

Retailers tell MEN'S WEAR REVIEW that overalls for Fall are to be \$39 and that \$36 is being asked now. The day when overalls were used as a leader to sell other merchandise to the workingman is passed; it is now an article of itself which cannot be used further as a bait.

CLOTHES AT \$12 PER SUIT

(Continued from page 37)

ment talks glibly of "mass production." Yet the usually well-informed "Times" commences a half-column of fulsome praise of this scheme with the sentence, "Thousands of people who read in the newspapers yesterday morning that suits of clothes made to measure could be supplied at prices ranging from £2. 17s. 6d. to £4 17s. 6d., etc."

"Perhaps we do an injustice to Mr. Mallaby-Deeley in this respect, for we notice that his advertisement does not say that the suits are 'made to measure,' but 'finished to measure,' a distinction with a very great difference.

"Any member of the public who imagines that these suits are cut specially from the measures he supplies is laboring under a serious misapprehension. That would be to repudiate Mr. Mallaby-Deeley's own statement regarding 'mass production.'

The Factories

"Mr. Mallaby-Deeley speaks very vaguely of three factories. He does not tell the public exactly where those factories are, or whose factories they are. In the absence of such information we have only the statement made by Mr. Mallaby-Deeley to press representatives that the factories in question were engaged on contract work for the War Office.

"There is one point in Mr. Mallaby-Deeley's announcements in regard to which we must utter a most decisive protest. He says that 'the present high prices are absolutely unnecessary and cannot be justified.' As it is only the distribution from the factory to the public in which Mr. Mallaby-Deeley is taking a hand, this remark is a gratuitous insult to the vast body of clothing retailers of the country. And in view of the fact that it is now generally admitted that the retailer is not responsible for the high prices prevailing, we are surprised at responsible public newspapers supporting statements of this character."

Canadian clothiers will watch this experiment with interest.

LABOR UNREST FELT IN JAPAN

Button Industry Forced to Make Wage Increases—Long Hours Still Prevail

That labor unrest is confined to no one continent is evidenced by the facts brought to light in a report just received from Japan.

The largest button factory of that country, employing about four hundred, is located at Kobe. It is reported that wage increases in this plant to the extent of 40 per cent. have, during the past year, been demanded and granted. Because of the increased cost of rice and other food products demands for further increases are becoming more and more insistent.

Japan's present average wage for men button makers is Yen 1.50 (about 75c) per day, and for women who do the ma-

Want Goods According to Sample; Saskatoon Merchants on Record

Clothing Men Are Entertainers of Retail Merchants—Address by Prof. Rose, of University—Other Business.

ONE of the novel features adopted by the Saskatoon branch of the Retail Merchants' Association is a plan whereby they hope to increase the interest on the part of the membership by having each different section of the trade provide the entertainment for one evening. "Get acquainted" is the spirit of these general monthly luncheons. All trades are in attendance as the business transacted is of a general nature. The February month-end meeting was remarkable for the good fellowship expressed in the large attendance. Competitors in business insisted on treating the fellow across the street as though such a thing as business did not exist.

Clothiers Entertain

The entertainment featured by the clothing trade section, was a winner from start to finish. A banjo quartette and two pianists to spell each other was at the head of the bill, and when it came to banjo twanging, Harry Tupling of the Nifty Man's Shoe Store, is as much at home as when he is fitting "the latest thing in suits" on the college student.

"From caveman to date," was the subject of the address of the evening, given by Professor A. S. Rose of the University of Saskatchewan. He dealt with the evolution of education from the

time of the caveman through the dark ages, right down to the present time. He showed how the caveman first learned to count by numbering the bones of the slain in their tribal fights. The rude pictures drawn and clipped in the walls of the caves, he described as the beginning of art. Prof. Rose showed how man first started trading. The cave dweller who had more fish than he needed, "swapped" fish for meat or furs. The stone as a symbol of weight, first came into use by our ancestors suspending a stick by the middle with a stone at one end and weighing fish or whatever other article they wished to trade at the other, thus making them balance.

Resolutions Passed

After the coffee and ices, the meeting was called to order for business, and a number of important resolutions were passed. Among them was one which is to be presented to the Dominion Association, asking firms selling to retailers to fill orders according to samples. This motion met with the hearty approval of the clothing men present.

With a view to bringing out every member of the association, each merchant present undertook to see that at least one more merchant attended the next monthly luncheon.

chine work and carding, Sen 70 (about 35c) per day.

As yet there have been no demands for shorter working hours notwithstanding the fact that in some smaller establishments the hours are excessive. In most factories the men work but seven hours a day, while the women work nine and ten. The apparent lack of interest in shorter working hours may be attributed to this difference in the hours of men and women workers.

Clothing Mfg. Assoc., Montreal, Elect New Officers

Lyon Cohen Retires After Four Years President

Mr. Lyon Cohen, who, for the past four years, has been president of the Clothing Manufacturers' Association of Montreal, has retired from that office and is succeeded by Mr. B. Gardner.

When interviewed by our representative, Mr. Cohen stated that in spite of the request and petition of the members

of the association to continue in the chair, he was compelled to relinquish the reins of office, owing to the number of activities in which he is engaged.

Mr. Cohen, in a brief summary of the situation, said that the past year had been an epoch-making one in the history of the industry. Organized labor had been recognized, and the principle of collective bargaining had been adopted. Elaborate machinery to carry into effect these principles had been installed, with labor managers, statisticians and an impartial chairman, supported by both manufacturers and workers.

Mr. Cohen hoped that through these a better understanding with labor would be brought about, which would avoid strife and insure continuity in employment.

He concluded by expressing his appreciation of the co-operation which was given him by both the manufacturers and union leaders.

Other officers elected for the year are: Vice-president, E. H. Smeed; secretary, Jos. Desautels; treasurer, J. H. Brownlee.



The above is a picture of a spring window by R. S. Brown of Collingwood. Mr. Brown started in business in Collingwood in October of last year, being a successor to C. C. Begg. He came from St. Chrysostome, Quebec, which is about forty miles from Montreal. Mr. Brown stated to MEN'S WEAR REVIEW that the first change he had to make in his store was to have a thorough understanding that there was only one price instead of several as there had been before; the proprietor had one and, Mr. Brown says, the clerks in the store had another.

To make himself known to the people of Collingwood and the surrounding country, Mr. Brown advertises liberally in the two local papers. He uses alternately a different style of advertising. For one week, his advertising is more in the nature of a talk on general conditions and the lines he carries and he follows it up the next week with a more detailed account of these lines and quotes prices. One of the first things he gave the people of Collingwood to understand was that he was not of the class of merchants who can always sell a \$30 garment for \$19.50, that his business was an up-to-date, honest business in which he would make an effort to give value for money spent in his store. In the near future, Mr. Brown will circularize the country surrounding Collingwood, believing that he can get a good deal of the trade that is going outside of the town.

The background of the above window is finished in lattice work about 1 1/4 inches in width. A noticeable feature about it is the absence of price cards; Mr. Brown states that he does not use price cards except in windows in which the less expensive goods are displayed.

The store is a departmental store and is so departmentalized that Mr. Brown is able to keep a careful watch on each department as to how it is paying.

Movement for Early Closing Among Clothiers in Toronto

Feeling That Hours of Work Are Now Too Long—Proprietors and Clerks Alike Are Kept on the Job Too Much—Clothiers and Haberdashers Asked to Express Their Views.

THERE is a pronounced feeling among a number of Toronto clothiers that an early-closing by-law should be passed. Several of them have stated to MEN'S WEAR REVIEW that they would like to see such action taken and they have asked us to bring the matter before the clothiers all over the city with a view to taking some action in the matter in the very near future.

Working Hours Too Long

In expressing to MEN'S WEAR REVIEW their opinion of the matter, clothiers and haberdashers alike have stated that they are getting precious little out of life the way things are running now. They keep open every night of the week and they are thus deprived of all pleasures that go with the long Summer evenings. But they do not forget their clerks in this matter. Some of them have frankly stated that, so far as they, per-

sonally, are concerned, they are able to get away more or less, but that their clerks are almost bound to stay. All this is the result of an established habit which many of the clothiers and haberdashers believe can easily be upset if someone will only take the first step, and they further believe that the public will readily accommodate themselves to earlier closing hours if they are aware of the fact that their shopping must be done within prescribed hours.

What Junction Clothiers Do

Out at the Junction there is an agreement between the clothiers and haberdashers there that they remain closed three nights of the week, namely, Tuesdays, Wednesday and Thursdays. In addition to this they keep their doors closed all Wednesday afternoons. Whether an agreement of this nature would be satisfactory to all the clothiers of the

city or whether there is some other arrangement that would be more satisfactory to the men of the trade, is for the men, themselves, to say.

Please Fill in This Form

The men who are promoting the movement for early closing have asked MEN'S WEAR REVIEW to put a couple of questions to the trade and they would like the answers sent in to the editor, MEN'S WEAR REVIEW, 143 University Ave.:

1. Are you in favor of an early-closing by-law?
2. What plan do you think would be best for the whole city of Toronto?

Requirements for By-law

If Toronto clothiers and haberdashers decide to take some action in the matter a meeting will be called and the matter will be thoroughly discussed. It is necessary before such a by-law is passed to have the signatures of 75 per cent. of the men in the trade. If, therefore, you are in favor of early closing it will be well to do some propaganda work in the very near future, and not only make returns to these questions yourself but see that your neighbor does the same. Only by a full expression of opinion on the matter will there be any possibility of going ahead with the plan. If you are in favor of it, therefore, please say so; if not, you are asked to do the same.

Keep in Touch With Local Industries ; Profitable Field Among Young Men

A. E. Swayze of Swayze Bros. of St. Catharines Finds It Pays to Follow the Young Men — Did Big Business With Returned Soldiers — Get the Customer Into Your Store First, You Do the Rest

IN every industrial centre in this country, there is bound to be a good trade with young men. Frequently, it may be the case that the population in such centres is more or less of a floating population so far as the young men are concerned, particularly among the unmarried ones. They come for a while till they have exhausted the recreative institutions in the place; then they start out for another place, not because they are dissatisfied with their work or their pay, but because they want a change. There is an opportunity here for the wide-awake merchant to make new friends of incoming strangers who might be in the town for a few months or a year at most. How to get in touch with them is a question that should concern every clothier and haberdasher.

How A. E. Swayze Does It

This is one of the problems with which A. E. Swayze of St. Catharines has grappled for some years. Not only in the Garden City, but in Niagara Falls, Thorold and Port Dalhousie there are many industries into which new young men are always coming. He wants to get their trade. He makes a point of getting in touch with these industries and finding out the names of any new men, old or young, who have come to them and then he sends them some kind of a letter letting them know that he is in business and that he wants their business when they come to St. Kitts.

Mr. Swayze has the advantage of knowing the Niagara Peninsula like a book and he has little difficulty in getting these names. In the year 1874, the firm of Swayze Bros. was started by his two elder brothers who, on August 12th of that year, began a business that has become to be known as one of the oldest established businesses of the district. Not many years after this, A. E. Swayze came to St. Catharines to go into the business with his brothers. In the year 1912, the elder brothers retired and he is now in complete charge. In all those years, Swayze Brothers have done business from the same store which, however, has been extended and altered since 1874. Mr. Swayze said that in all that time they had always paid 100 cents on the dollar which represented honest merchandising that brought results.

Clipped Returned Soldiers Lists

Mr. Swayze said that he had done a big business with returned soldiers along somewhat the same plan. When the lists of returning men were printed in the papers, he clipped them out and sent

letters to all the men from St. Catharines, Thorold, Port Dalhousie, Niagara Falls and the surrounding country. He told them that they could have 10 per cent. off on a complete new outfit if they would deal at his store, and he says that many of them dealt there after they had received their discharge. If a stranger comes into his store, he gets his name. He tries to keep in personal touch with his customers and if something which he believes will be particularly attractive to one of his customers comes in, he either calls that man by telephone or sends him a letter. It certainly has brought good results, says Mr. Swayze.

The main thing, he believes, is to get the prospective customer into his store. It is then up to him to sell him the goods. He advertises liberally in the local paper.

A New Style of Advertising

John S. Capper, President of Capper & Capper, whose firm operates a chain of high-grade men's wear stores in the United States and England, had an advertisement in the *Chicago Tribune* a few days ago, which read as follows:

"The world is hungry for the things we eat, wear and use, Stark Hungry! The cupboard is bare as a bone. Prices mount to staggering figures and the cry of our worker is—more pay; shorter hours—and then a shortage shoots the price of things up another notch, again the cry—more pay; less hours.

"Ye gods! Must the vicious circle continue? Shall we never see that it is more hours we need, that to reduce the cost of things we use, we must produce not less but more?

"I just received a cablegram from my brother in London, reading: 'Market bare, prices awful, hopeless, sailing home. Oh, if Americans would grasp their opportunity.'

"Prices had gotten so high in this country and merchandise so scarce, we sent two of our firm abroad, hoping to find what we needed and at lower prices. The cable message is the answer! Merchandise is even shorter on the other side than here. They have nothing to sell and their shelves are bare. They want to buy—to buy from America—to buy the things that Americans make—and the answer of our worker is—reduce our hours—44 hours instead of 60—a cut in production of 25 per cent.

"Short hours in the city have made the farm worker restless; he, too, wants shorter hours and increased pay. May

SIGNS OF THE TIMES ?

The Journal of Commerce, New York, has the following to say regarding developments in the men's wear trade across the line:

The conditions in ready-to-wear industries show that more resistance is being shown to high prices than at any time in two years. It is frequently stated that the edge is off the wild buying movement in this quarter of the market. More goods are being offered and all resident buyers agree that they can get merchandise at more favorable prices in ready-to-wear channels than they can in piece goods lines. There is more competition for business among garment makers of almost all kinds.

The wisdom shown by men's wear mills in not pushing for high prices is already seen. Revisions of orders placed a month ago have been common because of the halt that clothing manufacturers begin to sense among their retail customers. The prudence shown by some of the staple dress goods manufacturers in not seeking still higher prices is already justified, as cutters would certainly refuse to take in goods if they did not think they were moderately priced under all circumstances. There is not enough new business coming forward in suits and skirts to warrant hopes of great increases in the yardages of cloths required this summer.

Kind Providence preserve us if farm workers ever insist on 44 hours per week, or an eight-hour day. You and I, my friend, will go hungry. I farm 800 acres and I know what short hours in the city are doing for the farm.

"We may keep high prices, we may keep our present scale, and still reduce the cost of living by a simple remedy—work—good, hard, honest faithful service—not 8 hours, rather 10 and then some. Let us for one year, at least, resolve to work, and work like—"

"Me Floget No Savee"

A Chin's short memory cost H. Lobsinger, tailor of Kitchener, a five dollar bill the other day. A native of the celestial kingdom walked into his store, stating that he wanted to buy a pair of trousers. He paid a deposit of \$5.00 with a \$10. bill, receiving \$5 in change. Later in the day, another sojourner of the ancient empire came into the store saying that his brother had decided to cancel the order. Mr. Lobsinger made the mistake of returning a \$10. bill instead of a \$5. The Chinaman forgot all about it and Mr. Lobsinger had to forget his fiver.

A Retail Merchant Gives His Recipe for Good Letters

Ways of Getting Personal Interest and Friendliness Into Letters to Bring Writer and Recipient Closer Together

By SIDNEY S. WILSON

President, Sidney S. Wilson & Co., Willoughby, Ohio.

Reprinted from "Printer's Ink"

IN LOOKING through a family chest a short time ago I came across a collection of old invoices. Among them was a bill of merchandise from a wholesale house in Cleveland made out to my grandfather, at that time a merchant in a nearby town. The bill was quite long, consisting of two or three pages, written on old-fashioned foolscap, the last page only partly filled with items.

In the open space on the lower portion of the last sheet the merchant had written a personal note to my grandfather, in which he made reference to the political campaign then in progress and appealed to grandfather to use his influence in a certain direction — just a few words in free, familiar style, but, my, how different they made the whole thing look! They transformed that mechanical and lifeless list of items, with prices at so much per, into a human document. My grandfather, when he received that bill, must have felt almost as pleased as if the wholesaler had brought it to him in person. I know I would have been, and so would everybody, for we are all pretty much alike when people show a personal and friendly interest in us.

The other day I received a letter from a Cleveland merchant. It was addressed to Western Reserve University, of which I am treasurer. It read: "Gentlemen: We enclose a statement of your account and call your attention to the item of \$——, which is past due. We cannot understand why this has not been paid. There is no excuse for this and you will please send us your check for the amount without delay."

I have no doubt that this is a form letter and was written by a clerk in the credit department. The unpaid item referred to was in dispute, and I had previously taken it up with the company for adjustment, and the matter was being investigated when I received the letter. Our bills had always been paid promptly, and if the credit clerk had taken the trouble to look up our account before writing the letter he probably would not have written it.

Form letters, I suppose, are great savers of time, preservers of nerve force, and represent the stenographer's idea of heaven. I never see a form letter but I think of the minister who had been called upon to officiate at the funeral of a man whose life had not been particularly exemplary. The minister tried in vain to think of something good to say about the deceased, but in despair wound up his prayer with: "Oh, Lord, we are sending you another soul. Have pity on him!"

The Study of Mankind

I run a country store in Willoughby, Ohio, and have many opportunities of studying "folks" at short range. This is, in fact, one of my hobbies. No matter how varied my interests have become in Cleveland and elsewhere during recent years, I try to keep personally acquainted with all the customers of the store. My father started this business fifty years ago, and while conditions have changed by reason of the telephone, improvements in transportation and the growth of mail-order houses, and we have necessarily had to make changes to keep abreast of the times, there is one thing I try to keep unchanged — the spirit of old-fashioned friendliness and personal interest in our customers.

I want to make everybody who comes into the store feel that they are at home there. I urge our salespeople to address customers by their names. It is one of our policies for department heads, and that includes me, to get out into the country and call on people, whether they are customers or not.

In my advertising I try to keep the personal element uppermost. I have built up a list of several thousand live names. Everybody in the store watches the newspapers daily and keeps his ears open for news about people who are moving into town, those who move away, and others who change their place of residence. When a new family moves in I make it a point to write and extend them a friendly welcome and tell them some interesting facts about our town.

Here is another thing: It is a great mistake to look upon a mailing list as a mailing list. I always think not of the mailing list but of the people it represents. I classify them with the greatest care. Then when I get advertising literature from my wholesalers and manufacturers, I see that just the people who would be interested in a particular class of goods get the right mail matter.

The Professor Was Discerning

Some forty or fifty years ago, a Harvard professor divided all letters into two classes, personal and impersonal. He placed business correspondence in the latter class, and said that business or commercial communications contained neither style nor individuality. This makes us smile because it sounds as though the professor was trying his hand at formulating rules for writing business letters, instead of merely expressing his observation of how they are written, and truly the letters we see around us to-day almost convince us that his rules have been followed rather literally. If this is what the professor meant, however, I think he was wrong. Business letters should not be devoid of style and individuality. But the modern letter is too often cold and indifferent, whereas it should be full of personal sympathy and friendship.

I am so determined to get this personal element into all our correspondence that I worked out a plan some time ago for winning lost customers back to the store. Customers drift away because of the most unthought-of reasons. The ordinary plan of writing them a letter expressing regret because they no longer do business with you and trusting for an opportunity to serve them again, does not mean much. Each day I have a list laid on my desk of the names of all customers whose accounts are closed. If these accounts are not reopened within a reasonable time, say thirty days, I assume there is a reason.

A little girl came into the store with a jug and five cents. Her mother had given her the money and told her to get some vinegar. She left home repeating to herself: "Vinegar, vinegar, vinegar, vinegar, vinegar, vinegar, vinegar." But on her way she met one of her intimate friends and stopped to talk. The conversation proved interesting and drove the object of her errand entirely out of the little girl's mind. When she arrived at the store she had completely forgotten the name of the thing she wanted. Thoroughly embarrassed when the clerk asked her what she came for, she hesitated a moment, then laying the

money on the counter, she pulled the cork out of the jug and said: "Smell of that and give me a nickel's worth."

A letter should begin with the recipient's point of view. Was it not Cicero who said that the writer's pleasure is to communicate those things which it is the recipient's interest to know? To my mind that is the fundamental principle of any letter, be it personal or business. We must begin and we must end with that which is of interest to the recipient, and cover up, as it were, or rather make it secondary, that which is of the greatest interest to us. The skill of letter writing is, therefore, measured by that quality. I believe that we had more of this quality in our letters a few years ago than we have to-day. Modern methods, the growing use of machinery, the larger and larger scale upon which business is being done, has inverted our estimate of things. In the days of hand-written letters we had a more direct relationship with our correspondent—there was nothing between us but a sheet of paper. To-day a number of things intervene, such as the dictating machine, or the stenographer, the typewriter, the stamped signature, or "dictated but not read," and other devices of questionable value, so when our letter is received, the man at the other end can scarcely find a thing in it to remind him of our individuality.

The whole trend of the development of business correspondence during the last few years has been toward minimizing the writer's personality. A great mistake, it seems to me. The fragmentary history of different people contained in letters is one of the greatest sources of information we have. Passing through the steps of human progress to this age of business, we find a production which is not specimens of letters but a literature of letters. In squeezing the personal element out of our business correspondence we are creating a reputation for our letters that we will have to live down.

A few years ago a group of religious zealots established themselves on the outskirts of the city of Cleveland. Their activities attracted the attention of one of the newspapers, and a reporter was sent out to get the story. He asked one of the boys from the advertising department to go with him. As they viewed the proceedings from a back seat—and, by the way, if you want to get a back seat at a prayer meeting nowadays, you have to go early—an elderly woman came dancing down the aisle and patting the advertising man on the shoulder, said, "Come up, my boy, and let us save your soul!" He replied, "Oh, no, my dear madam, I am simply an advertising man." She answered, "Never mind how low you have fallen, we can save you." Letter writers, like this advertising man, have a history to live down.

Let me digress a moment. Letter writing is so closely connected with advertising that the two are inseparable. There are two kinds of advertising—sale and institutional. The business world has gone to such an extent with sale advertising that it has almost forgotten to build up the greatest asset of any business, that is good-will. The kind of advertising that makes for good-will is that which brings out the spirit of the business—propaganda, if you please, good propaganda. With all the great inventions for saving time and reducing work in the handling of our correspondence, it devolves upon the modern student of business literature to write the kind of letters that will make for institutional advertising, that which builds up good-will and carries the real message of a business house to its patron or customer.

The Four Points of a Good Letter

The little progress that has been made in letter writing compared with progress in other kinds of advertising is

due in large measure to the lack of proper instruction offered by our schools and colleges on this subject. Our educational institutions have trailed far behind and have given their graduates only rules of rhetoric and syntax. Business will not remain satisfied with our present school system until it begins to give students the sort of knowledge and experience that will produce initiative, personality and inspiration, and not mere verbiage. Better letters are produced only by better letter writers. Most of the training to be obtained in letter writing is to be had in commercial offices. The college man of to-day begins his work without experience in business correspondence, but the universities of to-morrow will turn out a finished product ready for the payroll.

There are four points which seem to me to make up the ideal letter—personal or business. These are (1) truth, (2) concentration, (3) logic, and (4) diction.

One of the greatest things we can do is to impress upon letter writers in all departments of business the necessity and rich productivity of truth, and dispel, if we can, the idea that the written word is not as dependable and emphatic as the spoken word in a personal interview.

One Monday morning, not many weeks ago, there came to my desk an old school companion, a little the worse for his regular week-end weakness. He wanted to know whether I would give him a letter of recommendation. "Why, Frank," I exclaimed in surprise, "what can I say in such a letter?" He said, "Simply say I am sober and industrious," and added for my information, "I have quit drinking entirely." I asked, "When did you quit?" He replied, "Saturday night."

This illustrates the common idea regarding a letter—that it does not have to carry the truth itself, but simply what the writer would like to convey. "Truth hath a voice of its own," and indeed it has a far more potent voice than we are apt to think. It is better to say, "One of these razor blades can be used for twenty to thirty shaves for a light beard, ten to twenty for a medium beard, and five to ten for a heavy beard," than it is to say, "It is the acme of shaving delight."

In my letters, advertising and speech, I try to avoid superlatives. Exaggerated statements such as "better than you can find elsewhere," and "the biggest value for the least money," are generally associated by customers with concerns that do not give all they claim to give. So gradually I have come to the point where I eliminate the praise and try to tell the truth about an article as accurately as I can and let the customer do some of the thinking.

Concentration is of next importance. Stick to the main point. Do not raise issues that divert attention from the central theme. Personal references, and even a story, should be apropos, and clinch the point.

Be logical. Do not jumble your reasoning. Strike right at the heart of the matter, and then proceed in order.

By diction I mean the choice and use of words. Use words that express your meaning exactly. Form the habit of reading over what you have written to find out whether it is possible to misunderstand your meaning.

Letters are playing a more important part in business every day. It is interesting to trace their growth. Much of the work formerly done by salesmen is now accomplished with letters. I do not mean that letters are replacing salesmen, but that both are developing into wider fields. The letter is relieving salesmen of many details and making it possible for them to extend their activities in other ways. In the beginning letters had a very limited use. Gradually they began to be employed for preliminary work in sales campaigns along with advertising. To-day, in many lines of business, they have proved to be a very effective agency even when used without much help from other forms of selling and advertising. In still other lines, letters supplement national advertising and the work of the salesman in a way that makes both more effective than they would be without them.

To my mind, the opportunities for improvement in letters are all ahead of us. I know of no more prolific subject for study.

Material for Work-Shirts Scarce; Prices Have Advanced About 80 Per Cent.

Mills Are Not Keeping Up Their Deliveries to the Manufacturer and Are Refusing to Take Some Orders—Little Hope For Improvement in the Situation.

TO GET materials for fine shirtings is difficult enough, and the prices are constantly soaring. Hardly less difficult is it to get the materials for workingmen's shirts, and deliveries to the wholesalers are incomplete and very late. There does not seem to be much light ahead, either; the mills are not only failing to make deliveries to the shirt manufacturers, but they are refusing further orders or repeats because they are behind with their work. Prices too, have advanced considerably; comparing them with twelve months ago, these advances have been between 75 and 100 per cent.

Can't Get Materials

"Every manufacturer of work shirts," said one buyer of a large wholesale house to MEN'S WEAR REVIEW, "says that they are having great difficulty in getting the materials to make the shirts. Materials bought for delivery in December have not yet come to hand to the manufacturer to work on; consequently we cannot get the shirts from them. Work shirts that are due us we have already sold up on so far as spring business is concerned, and our travellers have nothing to sell for immediate delivery. Shirts that we bought last May and June for delivery in December, have only been delivered about one-third of the order."

Outlook Still Bad

Now is there any immediate prospect of an improvement in the situation. "Manufacturers tell us," said this buyer, "that repeats from the mills are almost

impossible to get. I have a letter from one manufacturer stating that the outlook for the next three months is very dark, because goods which were promised to them for fall delivery have not come, and they were advised in February that they might deliver some in April or May, but they questioned if they could do that."

Big Advance in Prices

Men in the trade are so used to hearing that all shirtings have advanced in price that they will not be surprised to learn that there is no exception to the rule, with regard to working shirts. The advances are about 75 to 100 per cent. higher than last year. "We placed an order just this morning," said a buyer to MEN'S WEAR REVIEW, "for an American Line at \$34. and \$39. They are American cloth, and I would have considered that \$18. and \$22.50 respectively, was a good price to pay for them last June. Manufacturers state the cost of manufacturing has increased over 60 per cent. during the last twelve months. This increase is due to higher wages being paid to laborers, increased prices for buttons, thread, and all other materials going into the making of the shirt."

The United Silks Mfg. Co., Ltd., has been incorporated, with head office in Montreal and a capital of \$50,000.

A despatch from Manchester, Eng., states that with the approach of May Day, labor disputes are again developing. Lancashire cotton operatives are demanding an advance of 60 per cent. over current wages.

Overcoat Styles Conservative

A smattering of models of Fall and Winter overcoats have already been seen by a few men of the trade. The general inclination, as expressed to MEN'S WEAR REVIEW by one retailer, is to get back to a more conservative style of overcoat. There will be form-fitting styles for young men, but many lines will be looser than they were for the last Fall and Winter, so far as the more conservative dresser is concerned. On the whole, what changes there are will not be of a radical nature at all. Pockets will vary from horizontal to perpendicular, according to the taste of the wearer. Lapels will be a little wider. And the prices — well, wait and see.



New Fall overcoat model awarded merit at the International Convention of Designers held in New York in January. The model was shown by the Campbell Clothing Co. of Montreal.

The Latest

A cable from London, England, says:

King George's latest photographs show that he has revived a fashion set long ago by his father, King Edward — his trousers are creased at the sides instead of down the centre.

This style of crease never attained great popularity except among a few elderly courtiers, and tailors now say that, in their opinion, most men will stick to the front crease.

OPENS NEW STORE IN CALGARY

A new store called Paul's Upstairs Clothes Shop was opened at Calgary on March 13th. "Walk upstairs and save ten" is the slogan of their opening advertisement and they feature this as the chief attraction of their business venture. A special attraction for the opening day was a gift of \$25 to the person who could come nearest to guessing the weight of Paul's English Bull Pup. Such a guesser was required to purchase a suit or overcoat before making a guess.

Angus McMillan, of Kelowna, has opened a men's outfitting store. Mr. McMillan recently returned to his home town after spending many years in the Yukon.

"WHERE-TO-BUY"

DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
 Leather Goods and Novelties
 212-214 Mappin Building
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 Uptown 398
 Our Specialty—
 Men's "Victory" Belts
 If its "Victory" it's leather.

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Card Writer and Window Display Man
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There's a growing demand for military riding trousers both by trade and general sporting public, fishermen, huntsmen, etc., etc., all demanding them. We have quantities to sell either privately or to trade.
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A NEW NOVELTY?
 PUT A CUT OF
 IT HERE

Wool Shortage Partly Due To Transportation

300 Ships Needed to Remove Present Australian Supplies

The shortage of wool is, in a marked degree, due to a lack of adequate shipping facilities for removing the present Australian supplies. It is estimated that there are no less than 1,300,000,000 pounds of wool in Australia at the present time, which, if manufactured into suits of clothes, would make 477,777,777, allowing three pounds for each suit of clothes. The Chamber of Commerce of Perth, Australia, in an issued statement says that there are 1,389,000 bales of unshipped wool in that Dominion or approximately 670,000 tons.

To ship this enormous supply it would require 300 ships to move it out from between June 30, 1919, to the Summer of 1920, when another new clip would be ready. As the arrangements between the Imperial and the Australian Government regarding wool expires in June, 1920, the Australian Government will then be in a position to deal as she wishes with the clip of the present year. The yearly clip amounts to about two billion pounds.

Miller Mfg. Co. Branching Out

Are Increasing Their Lines of Furnishings for the Trade

The Miller Manufacturing Co. of Toronto are adding to their wholesale stock of men's furnishings for the trade. Beginning with the first of the year they began to make up complete lines of all men's furnishings such as hosiery, shirts, underwear, neckwear, etc., even though, with their present equipment, they may not be able to manufacture themselves all of these lines. Neckwear and ties they are manufacturing in their own plant, but there are other lines which they are not, at present, manufacturing at their own plant. It is with the idea of carrying complete lines of all furnishings so that they will be able to fill every requirement of the trade that they are adding to their furnishing lines.



Waterproofs
 of the
FIRST QUALITY
 for
MEN, WOMEN and CHILDREN

D. A. MILLER
 579-581 St. Lawrence Blvd.
 MONTREAL

TWO COURSES

ADVERTISING and SHOW CARD WRITING

should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

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Addressing Folding Inserting Mailing
NEW UP-TO-DATE EQUIPMENT
 Write for Prices
 Letter Service Department
ADVERTISING SYSTEMS
 216 Ryrie Bldg. TORONTO Phone M. 480

SHOWER PROOF GARMENTS

FOR Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
 Neat-fitting, stylish, comfortable and absolutely dependable.
 Our Salesmen will shortly be showing samples for Fall and immediate.
 Special discount to the wholesale trade.

SCHWARTZMAN BROS.
 1448 St. Lawrence Blvd Montreal

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.
 Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

THE SLENDER FOUR-IN-HAND

"Correct in every detail"



*Designed and developed for
the more discriminating, bear-
ing the unmistakable mark of
good form.*

Printed Failles
\$11.00 and \$12.75

Jacquard Patterns
\$12.75

Repps with Satin Stripes
\$13.50

Fine Quality Fancies
\$18.00 and \$24.00

Batwings, \$7.50 to \$18.00



*Black with White Stripes
find much favor*
\$13.50

A. T. REID COMPANY, LIMITED
TORONTO

Neckwear of the Better Sort

The Retailer who does not appreciate the importance of selling Clothing of Standard Quality burdens himself with a handicap for future patronage.

Schwartz & Jaffee, Inc.

JUVENILE,
BOYS' AND
YOUNG MEN'S
CLOTHING.

BROADWAY
AT 19TH STREET
NEW YORK

YOUNG MEN'S
CLOTHING:
CHAS. D. JAFFEE
DEPARTMENT



This is Mr. Chas. Broll, one of the oldest engineers on the B. & O. who runs the famous "Royal Blue." Mr. Broll wears and swears by "true blue" Stifel Indigo Cloth.

Stifel's Indigo Cloth

Standard for over 75 years



For OVERALLS, COVERALLS and ALL WORK CLOTHES

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.



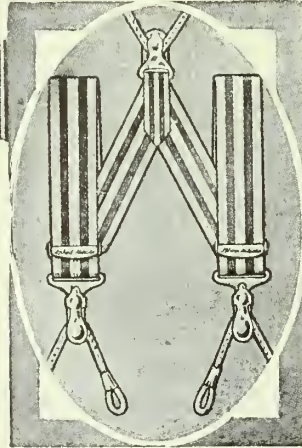
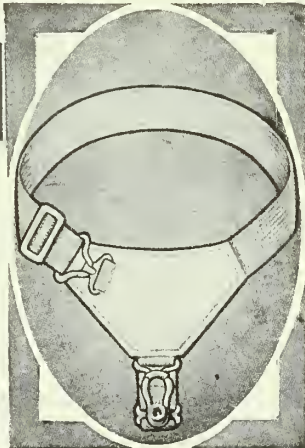
J. L. STIFEL & SONS, Indigo Dyers and Printers
Wheeling, W. Va.

- | | | |
|-------------------------------------|---------------------------------------|-------------------------------------|
| NEW YORK..... 260 Church St. | BALTIMORE..... Coca Cola Bldg. | TORONTO..... 14 Manchester Bldg. |
| PHILADELPHIA..... 1033 Chestnut St. | ST. JOSEPH, MO..... Saxton Bank Bldg. | WINNIPEG..... 400 Hammond Bldg. |
| BOSTON..... 31 Bedford St. | ST. LOUIS..... 604 Star Bldg. | MONTREAL..... Room 508 Read Bldg. |
| CHICAGO..... 223 W. Jackson Blvd. | ST. PAUL..... 238 Endicott Bldg. | VANCOUVER..... 506 Mercantile Bldg. |
| | SAN FRANCISCO, Postal Telegraph Bldg. | |

Sphere Garters & Sphere Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic 3/4" wide. Natural only.



Sphere Mikado Brace, a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2.

32, George Street, Manchester.

FINEST HIGH GRADE HATS
IN THE WORLD



This Trade Mark in crowns of all hats

“Will
Outwear
Two Hats
of any other
make”



Made in Italy

This Trade Mark printed on all leathers identifies the genuine Borsalino

Borsalino Hats

Made in Italy

New Shapes
New Colors



Our Salesmen are out
with our Complete
Lines for Fall

King Hats Set the Styles



Felt and Tweed Hats—Velours and Hard Hats
English and Canadian Manufacture

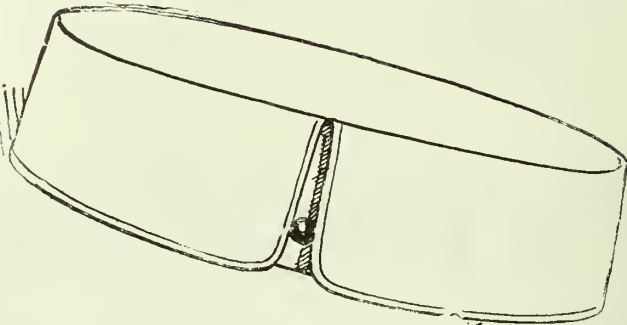
Latest Shapes and Colors
Also Satin Finish

See our new “Prince of Wales”

Anderson-Macbeth, Limited
284-286 King Street West, Toronto

Challenge Cleanable Collars.

PY-RA-LIN



Here's the collar your customers want—the real workingman's collar, from the standpoint of economy, convenience, and neat appearance.

Get acquainted with this big selling line to-day. Build up the workingman's trade in your store—this is the trade that sticks by you.

Challenge Cleanable Collars are being backed up by a Dominion-wide campaign of sales promotion and advertising that will convince your customers that these are the economical collars to buy.

Line up with this advertising and get the benefit in increased profits.

Order from your jobber to-day. All sizes and styles.

Write us for dealer helps.

**The Arlington Co.
of Canada
Limited
Montreal Toronto
Winnipeg Vancouver**





ELK BRAND CLOTHES

Fall and Winter Style Developments

are very pleasingly represented in the new range of "Elk Brand" clothes. The line is essentially the last word in up-to-the-minute designing and tailoring. In order that these snappy models shall continue as leaders in the world of clothing, nothing but the best materials, the newest weaves and colorings; the best linings and the most expert workmanship, have any part in the making of each garment, which is done entirely under the supervision of Mr. G. A. Beeckel.

An Exclusive Selection of Boys' Clothes

designed by our Mr. Jonap, is represented in our Fall range of samples.

A card will bring one of our travellers.



J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 VITRE ST. WEST

MONTREAL



Shirts

for the

Out-Door Life

Well Known - - - Widely Popular

Strongly made, double stitched seams that assure long life for every shirt that comes from a factory famous for the merits of its products.

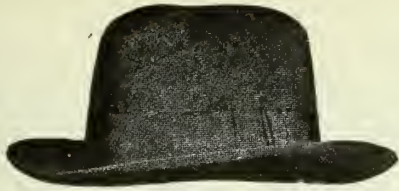
Mackinaw Coats

They are good looking, well cut and fit perfectly.

Made in a variety of checks and colors.

Ask to see our gloves; in them we give you value above the ordinary. We tan our own leather and you reap the benefit.

A. R. Clarke & Co., Limited
TORONTO



9531

Two Attractive Models

These two styles are the popular vogue of to-day.



HIS MAJESTY GEORGE V.

MONARCH HATS

As popular to-day as in father's day. The travellers are showing these and many other attractive styles.

L. Gnaedinger Son & Company

St. Peter Street, Montreal

1852 - THE PIONEER HOUSE OF CANADA - 1920

Craftana

Registered No 262,005



THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Tailor Craft Clothes

Cleverly designed for the careful dresser of to-day — whether for the ultra-fashionable young man or the more conservative older man, there is a "Tailor Craft" model which is exactly suited to your customer's needs.

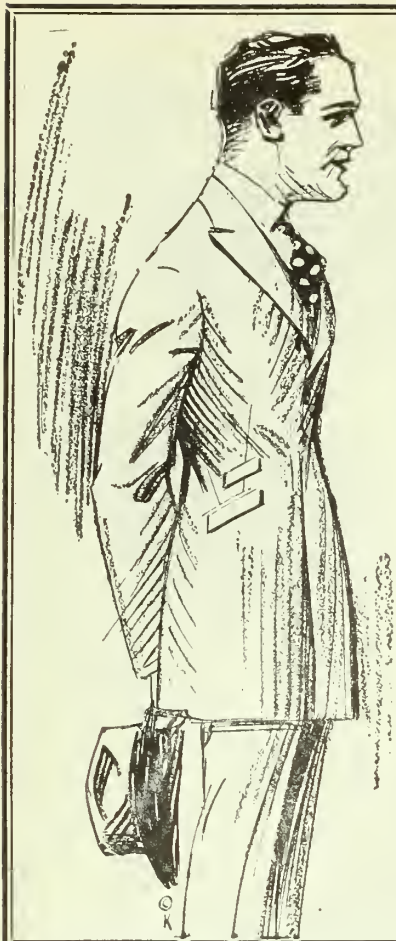


Rich Materials, Superbly Tailored
and
Reasonably Priced

DOMINION CLOTHING CO.

157 St. Paul St. West

Montreal



Immediate Deliveries

Fortunately, we are in a position to ship promptly on many of our new Spring models—therefore we suggest that you send us a request to ship samples or have our salesman call.

No. 7

model shown, is an extremely popular style and comes in many of the more wanted patterns in plain or fancy stripes effects of tweeds and worsteds.

You'll be pleased with the prices we quote.



GARIÉPY & FRANK

234a St. Lawrence Blvd.

MONTREAL

"CEETEE" Reflects Quality in your Shop

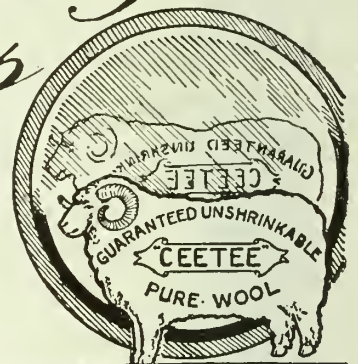
**THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK**

There is no manufacturer in Canada except ourselves making full-fashioned underclothing—such as Turnbull's "CEETEE," which requires special machinery. Our only competition is from imported articles.

But remember—there is no low grade "CEETEE" made—only the very finest quality and highest grade underclothing bears the famous "CEETEE SHEEP" trademark.

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.



CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE



Our Little Men No. 197

DO YOU WANT MORE BUSINESS?

One of the surest and quickest ways is to display your goods to better advantage. And one of the easiest and most economical ways of doing this is to buy your

BUST FORMS FIXTURES, ETC.

from DELFOSSE & COMPANY. Our new illustrated catalogue will help. If you have not received one write us.

This boy form is made on the same principal as the men's form sizes 24, 26, 27, 28, 30, 32.

DELFOSSE & COMPANY

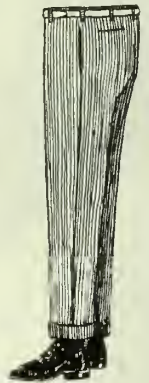
Corner Craig and Hermine Sts., Montreal

PREMIER PANTS

Premier in name—Premier in style, quality, fit and material. Easily an all-round leading line.

Always a large stock on hand for immediate delivery.

Wait to be shown our line by our representative before placing your order, or we would be pleased to submit samples upon request.



The Premier Pants Mfg. Co.

435 St. Paul St. W.

MONTREAL

Every Motor Car Owner Is Your Prospect

PROVINCE	Motor Car Owners in 1919
Alberta	34,000
British Columbia	19,500
Manitoba	29,163
New Brunswick	8,061
Nova Scotia	9,500
Ontario	139,288
Prince Edward Island	1,000
Saskatchewan	54,750
Quebec	34,987
Total	<u>330,649</u>

Think of it. Every one of these motor car or truck owners needs overalls or combinations. By exactly the total shown above the possible purchasers of Kitchen's Railroad Signal Overalls or Combinations have been increased within the last few years. Every year the number is added to by thousands.

The motor car owner in most cases is not a mechanic by occupation. He wears clothes that require protection when the inevitable blowout demands a change of tires. He may ruin a good suit once—but never again. He is “sold” on overalls before he owns his car a month.

Overalls are as important an “accessory” as anything in the tool box.

The dealer who can “feel” a new market for his goods will not fail to appeal to the motor trade with

KITCHEN'S *“Railroad Signal”* **COMBINATIONS**

This garment is specially adapted for motor owners. It forms a complete covering for the clothes and is made with all buttons concealed. The surface of a car is never scratched while the owner is working around it. It is made with ample roominess. The seams are wire string. The points where strain comes are triply reinforced. It is just the garment to put life into your work clothes department. You sell it and we will give you vigorous support in our sales service and advertising.

We make them good for you to sell.

The Kitchen Overall & Shirt Co., Limited
BRANTFORD ONTARIO



HERCULES

You can't
mistake that smile!

It is the "Hercules" smile—the kind your customer wears from the first time he puts on that Hercules shirt you sold him.

You could satisfy all your clients just as thoroughly—if other goods were as good in their lines as "Hercules" is in the shirt line.

Our Blue Railroad work shirt is also the best that can be secured; strong, well-made and good-looking.

NEGLIGEE, WORK and OUTING SHIRTS

The Hercules Garment Company, Limited

Head Office : Montreal

Factories : Montreal and Louiseville, P.Q.

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.

(Manufacturers and Warehousemen)

4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2

Cable address—"Neckwear London."

"Blizzardeen" Raincoats.

"Carlington" Overcoats.

"Heath" Ready-to-Wear Suits.

Sports' Jackets and Trousers.

Flannel Trousers.

Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.

(Manufacturers)

63 to 67 Carter Lane - London E.C. 4

Cable address—"Obligable, London."

Canadian Representative:

SIDNEY J. CLAYTON

307 STAIR BUILDING, BAY STREET - TORONTO

PHONE MAIN 4681



UNIFORM EQUIPMENT

We are in a position to supply *UNIFORMS* for every purpose. Quotations on request.

We also manufacture Caps and Equipment for Police and Fire departments, Railway and Steamship companies, and any other of the numerous civilian organizations which require uniform outfits.

**Metal Badges
and
Buttons**



**Gold and Silver
Embroidered
Badges**

Special Designs Furnished on Request

*We are the oldest and largest
Manufacturers of Uniform Caps and
Equipment in Canada*

Write for illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL



Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.

29-31 Adelaide St. W.

Toronto

The Dale Wax Figure Co., Ltd.

are always ready to meet your requirements in fixtures especially suitable for your trade.

Have you seen our new Art Fixtures? if not write us for catalogue. They are entirely new and will enable you to display your goods so as to make customers out of onlookers.

Dale Quality spells perfection.

DALE WAX FIGURE CO., LIMITED

86 YORK ST., TORONTO, ONT.

Agents: P. R. Munro, 150 Bleury St., Montreal; E. R. Bollard & Son, 501 Mercantile Bldg., Vancouver.



Complete Stock and Speedy Service

With an output of 2,000 pairs of "Wear-Well" Men's Pants per week we have always a large stock on hand from which to fill our customers' orders, and at the same time can assure prompt deliveries.

Our guarantee goes with every pair. We will send you samples on request, from which you can make an extensive selection.

Levine Mfg. Co.,
162 John St.,
Toronto

OUR SINGLE AIM

As manufacturers of better clothing for particular young men, is to raise the standard of men's clothing to unequalled heights; so that our garments will stand in a class by themselves, as representing

WHAT YOUNG MEN WANT:
EXCELLENCE IN MATERIALS,
ORIGINALITY IN STYLING,

WE NEVER STOP
MAKING THE
GOOD, BETTER,
UNTIL IT IS
BEST

combined with the all-important
quality of being

REASONABLE IN PRICE

That we have succeeded in our sincere, earnest desire to reach this goal, is attested by the fact that our offerings have always met with unvarying success with the trade. And what is more, we pledge ourselves to continue our efforts to give you a line of clothing "just a little better."

OUR FALL RANGE
OF
YOUNG MEN'S CLOTHING

will show our sincerity far better than we can tell. Our travellers will be on their respective territories after April 15th.

KAPLAN, SAMUELSON & CO.
MONTREAL



Campbell's Clothing

Style Creators

The rightful reward of
ORIGINALITY
is
RECOGNITION

Campbell styles instantly win the admiration of the seeker of the best in men's clothing; just as their striking originality of design and finish won the commendation of the Convention of Designers, which was held in New York recently.

Our travellers are now showing a complete line of Campbell's Clothing for Fall and Winter.

THE CAMPBELL MANUFACTURING CO.
LIMITED
MONTREAL

Summer Hosiery

Now is the time to lay in a good stock of men's hosiery for the summer trade.

You will have contented customers and a good profit on a large turnover at the end of the season, if you specialize in

IRONSOX

They are called Ironsox because they wear like iron; but they feel like solid comfort. That is the reason for the big demand that has grown up for them.

Let your share in the profits from this big business be a large one.

Ironsox come in Lisle and Mercerised lines. We are the Canadian selling agents.



Caulfeild, Burns & Gibson, Limited

60-62 FRONT STREET WEST

:

:

TORONTO



What town are you in?

Why do we ask? Because in certain towns where we are not already represented, we can offer Our Special Order Service to merchants who are wide-awake to the selling features of Our Quality-First Merchandise. We have a few outfits left---but only a few. Write early.

Style-Craft
TAILORED CLOTHES

E. G. HACHBORN & CO.

Established 1898

Toronto

A Test of Quality

If Mercury Hosiery was not right beyond question we could not afford to advertise.

Mercury Hosiery is widely and persistently advertised. We know that the "goodwill" and reputation bound up with Mercury Hosiery are safe wherever quality is the deciding factor.

Thousands of men have Mercury Hosiery indelibly impressed upon their memories as the best they can buy.

Mercury Hosiery is carefully knit with plenty of foot-room and no skimping to save material. We use tested threads and yarns and permanent dyes. Comfort and durability are thus assured.

Cashmere, mercerized, lisle, cotton, silk and wool and pure silk.

**MERCURY MILLS,
LIMITED**
HAMILTON · CANADA

*Makers of
Mercury Underwear and Hosiery for Men.
Women and Children*

Mercury



Hosiery





High Quality

Your customers do not ask for a particular brand of clothing, but they do demand quality. The absolute correctness of style and superior workmanship of our clothing warrant you suggesting them on every occasion where quality clothes are wanted.

In "First Long" Pants we offer a particularly attractive showing. You will be sure to appreciate the selling possibilities of these clothes.

Drop us a card.

York Clothing Company

35 Church Street, Toronto

Attention! Clothing Manufacturers

Cutting, Making and Trimming

COATS A SPECIALTY

Tailoring you can depend upon

We can guarantee a saving on cloth by providing better "lays," also reduce tailoring costs and save the worries of running your own shop.

Prices on application.

Schwartzman Brothers

1448 St. Lawrence Blvd., Montreal, Que.

Notice to the Trade

There is only one Vineberg Pants Co. that sells the

Popular Brand Trousers

and any other firm selling goods under that name is infringing on our trade and trademark.

KINDLY BEWARE.



Our representatives are now on the road with a full line for Fall and immediate. If you were satisfied last season, think of them again.

160 McGill Street, Montreal



Overalls

Are dependable; made to satisfy and they do satisfy —always. They are made to resist wear, reinforced just where they should be and roomy to give comfort and protection to every movement of the body.

Shirts

Always afford longer wear than a customer ordinarily expects. Every shirt is well made, having double stitched seams, roomy and will please the wearer from every point of view.

The J. A. Haugh Mfg. Co., Ltd.
TORONTO, CANADA

*Manufacturers of the famous "Arm & Hammer" Shirts,
Overalls, Bloomers, Trousers and Shopcoats*



Is your stock attractive and complete
in
Your Men's Department?

In the different lines we offer you, you will find genuine value that cannot be surpassed elsewhere. Our goods always appeal to the careful buyer. Order early to ensure best selection at lowest prices.

- Working and Outing Shirts
- Flannels, all Shades
- Tweeds, Sateens
- Drills, Oxfords
- Flannelettes
- Night Shirts
- Pyjamas
- Boys' Waists

*Our travellers are now on the road with our range
for Spring 1920.*

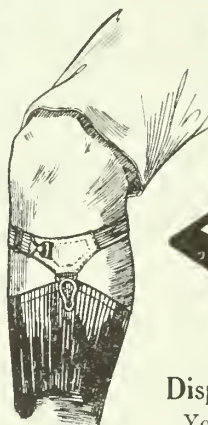
The Deacon Shirt Co.
Belleville Ontario

Spring!

When a man sets out to look his best

That's the time

to boost your sales by giving the



a little extra push

Display them more prominently

You can always sell your customers a pair of ARROW Garters in view of their slight cost.

Retail at 35c, 50c, 75c, and \$1.00
with a good profit.

Arrow Armbands, Leather Belts, Elastic Belts, etc.

Arrow Garter Manufacturing Co.
489 St. Paul St. West Montreal

The Uncrowned King of Canada

IS Hon. James Calder the power behind the throne at the present time in Ottawa? The master politician who plans out all the moves in the political game?

Will Sir Thomas White shortly slip into the place of Sir Robert Borden and keep the Unionist Government in power until 1923?

These are predictions that J. K. Munro makes in the course of a witty, informative article on the political situation in the April 1st issue of MACLEAN'S MAGAZINE. J. K. Munro is writing the best political articles appearing in the whole of Canada.

Are we Playing into Germany's Hands?

"IF GREAT BRITAIN and the United States drift into subconscious antagonism now, Germany will have won in peace what she could not win in war," writes Agnes C. Laut in April 1st MACLEAN'S. She declares emphatically that for Canadians to create ill-will with the American people would be playing German's game in addition to losing—

1. Splendid trade opportunities.
2. Fully 100,000 families a year who will come over to Canada to escape agricultural difficulties in the States.

Miss Laut is saying things that will run contrary to the ideas of many people, but it is all the more worth while reading.

BINDING THE WEST WITH BANDS OF STEEL

The first of a series of articles telling the early story of M. J. Haney, who helped build the C. P. R. through the Canadian West.

A BIG NOVEL BY A YOUNG CANADIAN

In this issue will also be found the first instalment of a powerful and cleverly written new novel by a young Canadian author, Arthur Beverley Baxter. Do not miss "The Parts Men Play."

EIGHT MONTHS ADRIFT IN THE ARCTIC

The second and concluding instalment of Storker Storkersen's remarkable story on his long drift on a floating island of ice off the Northern coast of Canada.

"The Wistaria Arbor"—a short story. By Robert W. Chambers.

"Storm Along, John!"—a lacrosse story. By C. W. Stephens.

"Gentlemen of the Long Robe"—an article on the legal profession in Canada. By the Honourable W. R. Riddell.

"The Thread of Flame"—a powerful novel. By Basil King.

One Hundred Magazines in One

All magazines and periodicals published are read carefully and the best articles found are reprinted in part in the Review of Reviews section of MACLEAN'S. Here are a few found in this issue:

The Strangest Tale of the War
The Red Hand Reaches Far East
The Triangle in the Pacific
The Rising Tide in Japan
Was Mrs. Wilson the Real President?
When the Giant Hand Falls
The Agitators in Washington
Civil War Possible in America
Romantic History of the "Chasers"
A German View of Canada
Commercializing the Coyotes
Praise and Criticism of Canadian Troops

You pay no added exchange when you buy Canada's National Magazine

Over 80,000 Canadian Families Read

MACLEAN'S

"CANADA'S NATIONAL MAGAZINE"

APRIL 1st ISSUE Now on Sale At All News Dealers **20c**

FELS AND LIPPÉ CLOTHES

Fall Once More—

And once more with the coming of the Fall and Winter buying season the

Fels and Lippé

advance models prove their claim to distinction by the very apparent unmistakable excellence of the material and cut; the correct, exclusive styles, and the unequalled values offered.

Even a very slight examination of these splendid clothes will satisfy you that every claim we make is based upon solid fact.



Fels & Lippé
MONTREAL



Success

Collars are

Easy to put on
a pleasure to wear
and good to look at.

Ask your wholesaler about them

The Canadian Converters Co. Limited
Montreal



You Profit When You Please

To carry a full line of Atlantic underwear is to identify your store with a superior and popular product to please your customers and to reap greater profits.

Your jobber has them.

Atlantic Underwear Company

LIMITED

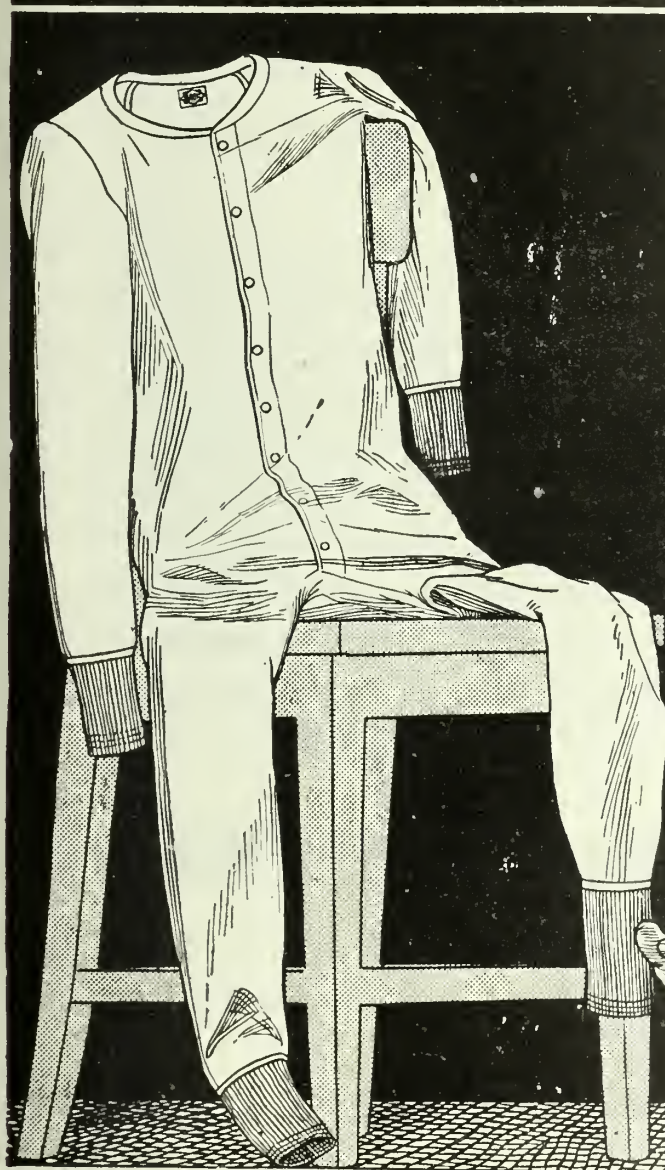
Moncton

N.B.

E. H. WALSH & COMPANY

Montreal and Toronto

Selling agents for Quebec, Ontario and Western Provinces.





The Height of Achievement in Men's Furnishings

Miller Neckwear

for
Immediate
Delivery

Our present showing of men's neckwear is an effective illustration of the value of Miller Service. To have large stocks for immediate delivery these days is a notable achievement. The quality of the silks reminds you of pre-war days—the prices are nearly a year behind the time.

Two Specials for Immediate

At \$9.00

a big range of printed poplins in 90 colorful combinations, also polka dots, stripes and plain color poplins. The best value in Canada to-day.

At \$12.50

Fine quality heavy-weight Repp Silks in the new Spring diagonal stripes—the present range in New York. This range won't last long. Order yours now.

Send an open order for Miller Neckwear to be shipped at once. Prices range from \$7.50 to \$27.00 a dozen. The goods are on the shelves for immediate shipment.

MILLER MEN'S WEAR LIMITED aims to supply you with everything in better men's furnishings. Our service to you comprises:

Selection of Merchandise.

Anticipating Needs of Customers.

Simplifying Your Buying.

Maintaining Large Stocks.

Miller buyers seek out and secure the highest grade men's furnishings in the world's best markets. Through buying farther ahead than is possible for the individual merchant, we can offer you immensely better values and assortments than can be secured elsewhere. Through buying the bulk of your requirements from Miller Men's Wear Limited you save valuable time and avoid over-buying and duplication—and, most important, Miller Service gets you the goods when you need them.

Miller Men's Wear

LIMITED

MILLER BUILDING 44-48 YORK ST., TORONTO.

Men's Furnishings of the Better Class

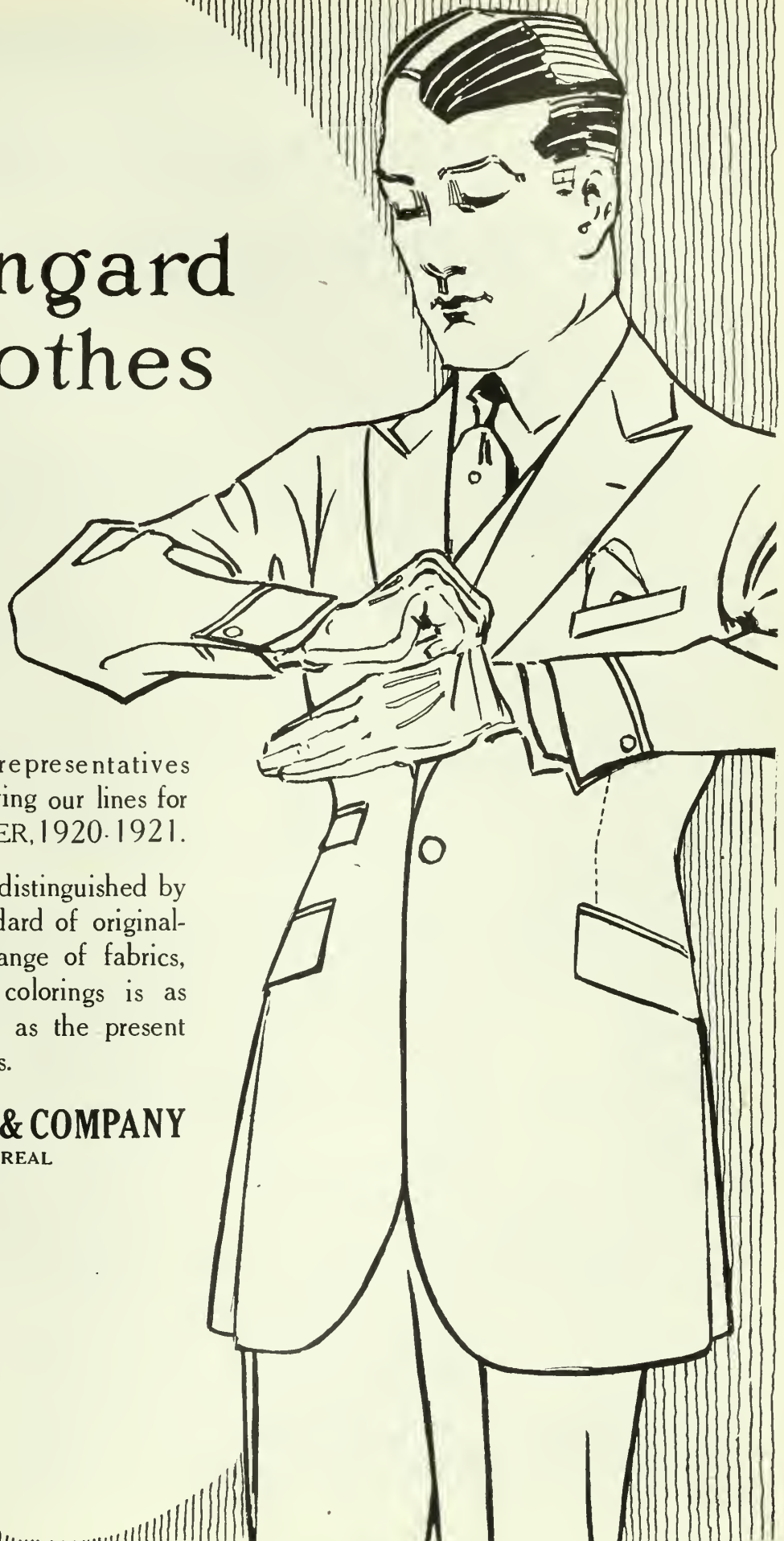
Bengard Clothes

Our traveling representatives
are now showing our lines for
FALL & WINTER, 1920-1921.

The designs are distinguished by
our usual standard of original-
ity and the range of fabrics,
patterns and colorings is as
comprehensive as the present
market permits.

B. GARDNER & COMPANY
MONTREAL

The illustration depicts
our BARRYMORE model



Dufferin Shirts

Outing Shirts

Night Shirts

Pyjamas

Dressing Gowns

Bath Robes

Flannel Shirts

The Dufferin Shirt Co., Limited

House Coats

914-916 Dufferin Street

TORONTO

For Immediate Delivery from Stock

YOUNG MEN'S SPRING SUITS

Tweeds \$32.50

Unfinished Worsteds \$45.00

Garments which will attract young men who are ever on the look-out for clothes that are correct in every detail.

Newest Materials and Weaves
Exclusive Styles

Popular Colorings
Excellent Workmanship

These are special values which cannot be duplicated anywhere. We advise prompt action.

JOSEPHSON'S LIMITED 520 St. Lawrence St., Montreal

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Dominion Raynsters



"Dominion Raynsters" are Dominion Rubber System products. They are designed to meet the needs of Canadians. They are made in Canadian factories by Canadian workmen — and backed by the experience and resources of the greatest rubber manufacturing system in Canada.

When you feature "Dominion Raynsters" you have Raincoats that carry the Dominion "Raynster" Label — an assurance of faultless workmanship, service and satisfaction.

For men, women and children

**DOMINION RUBBER
SYSTEM**

Head Office: Montreal

Service Branches throughout Canada



TOOKE SOFT COLLARS SEASON 1920



HAVANA
BAND 1 1/4 POINTS 3
PLAIN HABUTAI SILK
WITH TOOKE HOOK



MUSKOKA
BAND 1 1/4 POINTS 3
FANCY PIQUE
WITH TOOKE HOOK



THORNTON
BAND 2 POINTS 3
VERY FINE MADRAS CORD
WITH TOOKE HOOK



BERKSHIRE
BAND 1 POINTS 3
FINE BEDFORD CORD
WITH TOOKE HOOK



CHATHAM
BAND 1 1/4 POINTS 3 1/4
FRENCH PIQUE
WITH TOOKE HOOK



MASHIE
BAND 1 1/4 POINTS 3 1/4
PLAIN PIQUE
WITH TOOKE HOOK



WOODROW
BAND 2 POINTS 3
ART SILK
WITH TOOKE HOOK



PAISLEY
BAND 1 1/4 POINTS 3 1/4
HEAVY BEDFORD CORD
WITH TOOKE HOOK



PRESTON
BAND 1 1/4 POINTS 2 1/4
FRENCH PIQUE
WITH TOOKE HOOK



280C
BAND 1 1/4 POINTS 2 1/4
PLAIN PIQUE
TAPE LINKS



BEVERLEY
BAND 1 1/4 POINTS 2 1/4
PLAIN SILK
TAPE LINKS



BRUNSWICK
BAND 2 POINTS 2 1/4
FRENCH PIQUE
WITH TOOKE HOOK



450C
BAND 1 1/4 POINTS 2 1/4
FINE CORD
BUTTON TAPES

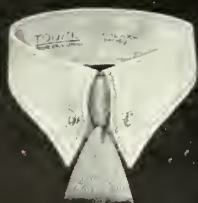


"THE TOOKE HOOK
IMPROVES THE LOOK"

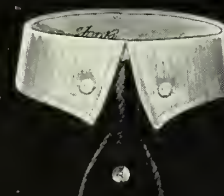
ILLUSTRATION SHOWS HOW THE
TOOKE HOOK IS INSERTED UNDER
THE TIE



WESTGATE
BAND 1 1/4 POINTS 2 1/4
PLAIN SILK
BUTTONS ON BAND



220C
BAND 1 1/4 POINTS 2 1/4
ENGLISH PIQUE
BUTTONS ON BAND



HAZARD
BAND 1 1/4 POINTS 2 1/4
GROS GRAIN SILK
BUTTONS ON BAND

MEN'S WEAR REVIEW

Vol. X

Publication Office: Toronto, May, 1920

No. 5



PRINCE *an*
ARROW COLLAR
for Spring



REGISTERED

RIP PROOF



REGISTERED

The New
PERRIN

The New Lock-Stitch Prevents Ripping

STRENGTH! THIS GLOVE IS DESTINED TO BECOME THE STANDARD for APPEARANCE, WEAR, and PRICE

P. K. COMPANY, LIMITED

Successors to PERRIN FRERES & CIE, Sommer Bldg., Montreal



Miller Furnishings

Many merchants are now in urgent need of different lines of stock. They have not received delivery of goods on order; they did not anticipate as big a demand for merchandise as does exist. They were over-cautious and did not order enough. Miller Men's Wear did buy and secure delivery of the merchandise now urgently needed. We can give you immediate delivery on the lines you now require.

**Miller
Immediate**



**Neckwear
Delivery**

Here are some Miller Neckwear specials! They are hard to beat for quality, pattern and value. These lines are in stock for immediate delivery to freshen up your stock for the increased demand for neckwear that comes with the warmer days of May and June.

3165 70—Most attractive range of printed satinettes, in six colors, small figured design.

Specially priced at \$7.50

4500 11—Polka dot specials, navy ground with white spots, in six different sizes, also taupe ground with blue, green, yellow, rose and purple spots. Price \$9.00

7048 53—Very attractive $\frac{1}{4}$ " striped pattern, in two tone effects—black and silver, black and gold, black and royal, black and green, black and navy, black and purple.

Price \$15.00

10043 48—All silk Oriental design, in six attractive colorings, very dressy—for the better trade.

Price \$24.00

THE ABOVE NUMBERS MADE IN OPEN FLOWING ENDS.

Miller Men's Wear

LIMITED

MILLER BUILDING 41-48 YORK ST., TORONTO

Men's Furnishings of the Better Class



Miller Hosiery

Specials for Immediate

No. 3500—Fine gauge lisle, double sole, high spliced heel. Colors—black, white, brown, navy, slate.

Specially priced at \$5.00 doz.

No. 7780—Fibre silk lisle, high spliced heel and toe; an extra well made sock that is in much demand now. Colors—black, champagne, white, pearl grey, slate, brown, navy. \$10.50 doz.

No. 2240—Silk and cotton mixed novelty shot effect, fancy half hose, spliced heel and toe. Colors—navy and green, navy and white, cordovan and green, cordovan and white.

Specially priced at \$12.00 doz.



MILLER *High*
Acc MENS WEAR



Miller Belts

Specials for Immediate

No. 4408—Solid leather, one-piece cross and long grain, giving a fine check effect; two loops; bronze buckle; colors black and grey.

Specially priced at \$5.50 doz.

No. 4418—Fine English bridle cowhide one-piece belt with adjustable slide novelty buckle. Stitched edges in contrasting color, giving an unusual hand-stitched effect. Specially priced at \$9.25 doz.

INITIAL BELTS.

No. 4425A—Solid leather, fine seal grain; one loop; adjustable nickel buckle. Attractively boxed, 1½ dozen with assorted initials in cabinet. Black only.

Specially priced at \$8.00 doz.

Initial belts are more popular now than ever, and this line is a leader in a popular-priced line.

Miller Specialty Clothing

Many lines of Miller Specialty Clothing are in steady demand throughout the year and are carried in stock by successful clothing stores. The degree of your service to your customers is often measured by your ability to supply these goods when the customer asks for them. If your stock for the season is not complete, let us supply you.

Palm Beach and other Summer-weight clothing—Duck Pants in Khaki and White, Lustre Coats, Fancy Vests, Cream Flannel Trousers, Duck Coats, Tweed Pants, Driving and Warehouse Dusters, Official Boy Scout Uniforms, Cadet Uniforms, etc.

Miller Men's Wear

LIMITED

MILLER BUILDING 44-48 YORK ST., TORONTO

Men's Furnishings of the Better Class

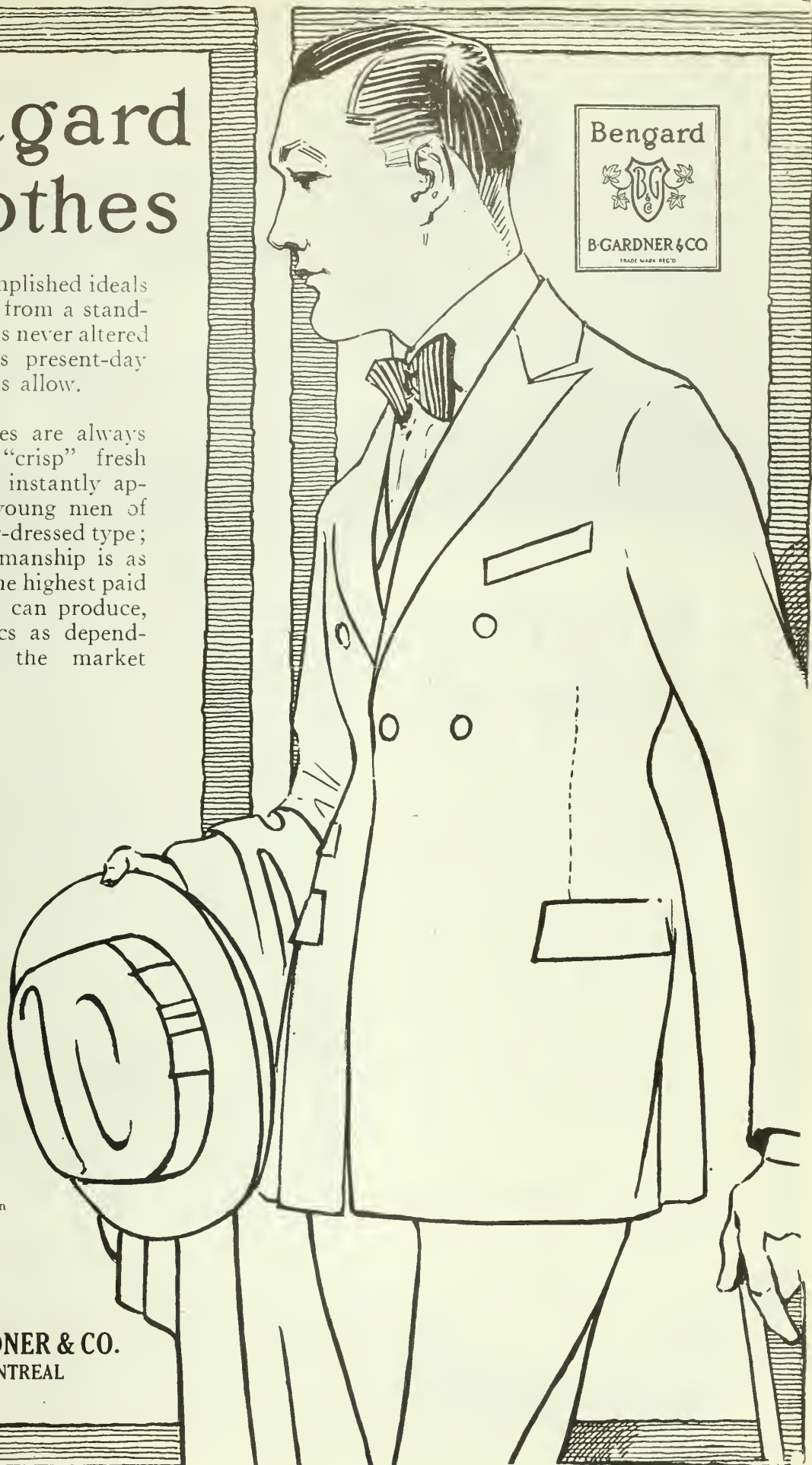
Bengard Clothes

the accomplished ideals resulting from a standard that is never altered so far as present-day conditions allow.

The Styles are always of that "crisp" fresh sort that instantly appeal to young men of the better-dressed type; the workmanship is as good as the highest paid operators can produce, the fabrics as dependable as the market affords.

The illustration depicts our BERKSHIRE model.

B. GARDNER & CO.
MONTREAL





Mercury

Underwear

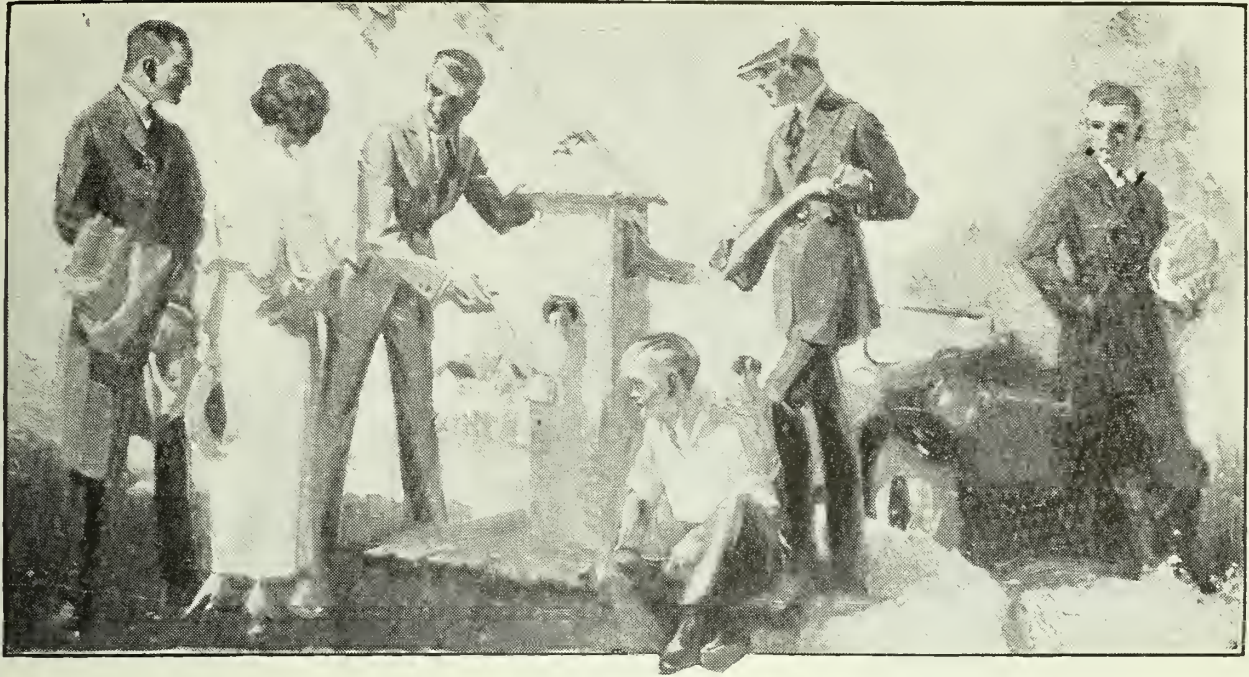
Quality Leadership

DEALERS who sell Mercury Underwear know by experience that they cannot over-emphasize its quality, fit and workmanship. Customers come back again and again after realizing its superiority by actual wear.

We use highest-grade wool, soft yet durable. Mercury Underwear has exceptional elasticity that enables it to withstand greater strains than ordinary underwear. The neck fits snugly and comfortably, and will not crease or bulge like the ordinary round style. Closed crotch cannot spread open unless unbuttoned. The ribbed gusset in crotch relieves all tension.

Mercury Mills, Limited
Hamilton :-: Canada

Makers of
Mercury Underwear and Hosiery
for Men, Women and Children



FASHION-CRAFT

QUALITY CLOTHES

Models now being shown by
our travellers on their territories

1920 AND '21
ULSTER AND
OVERCOAT
S T Y L E S

Are most complete and unique

If interested write

PROMOTION DEPARTMENT
FASHION-CRAFT MFRS., LTD.
MONTREAL

The BROCK Hat

MADE IN BROCKVILLE, CANADA.



THE demand for this hat is growing so, that merchants are urged to place their orders early in order to avoid disappointment in delivery.

The Wolthausen Hat Corporation, Limited
Head Office and Factory - BROCKVILLE, ONT.

SALESROOMS :

Montreal : Mappin & Webb Bldg.

Vancouver : 315 Bower Block

Toronto : Cosgrave Bldg.

Winnipeg : 228 Curry Block

COPPLEY, NOYES & RANDALL,
LIMITED.

Proper  **Clothes**
for **Men** and **Boys**

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

C. N. & R. CLOTHES

C.N.&R. Models

fill a definite demand which every retailer has wherever located and will strengthen the reputation of his store because the three fundamentals of good merchandising—

QUALITY WORKMANSHIP AND VALUE

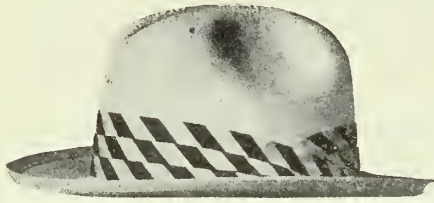
are splendidly apparent in every model.

PROPER CLOTHES

The kind that
stands the test

For your boys' department we offer a complete stock of exclusive boys' models. The genuine all-round wearing qualities will bring you customer-satisfaction and confidence in your goods.

Coppley, Noyes & Randall, Limited
Hamilton, Ontario



“MONARCH”

THE HAT FOR SUMMER COMFORT

STRAWS

and

PANAMAS

THE STANDARD FOR OVER TWO GENERATIONS

Summer heat is one of the things man has a wholesome respect for—that's why he chooses a hat which protects him, adds to his comfort, and enhances his appearance.

L. Gnaedinger Son & Company

St. Peter Street, Montreal

1852

- THE PIONEER HOUSE OF CANADA -

1920

ENGLISH MEN'S WEAR

The “LOOM” Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.

(Manufacturers and Warehousemen)

4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—“Neckwear London.”

“Blizzardeen” Raincoats.

“Carlinton” Overcoats.

“Heath” Ready-to-Wear Suits.

Sports' Jackets and Trousers.

Flannel Trousers.

Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.

(Manufacturers)

63 to 67 Carter Lane - London E.C. 4
Cable address—“Obligable, London.”

Canadian Representative:

SIDNEY J. CLAYTON

606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO

PHONE ADELAIDE 4449

LANG TENNIS SHIRT

The Lang Shirt Co., Limited. Kitchener Canada



Collar buttoned down back and front retains neatness of appearance.

Specially made outing shirt fabric in good quality white basket weave.

THE *Lang* SHIRT.

Not a coat shirt. It cannot gape open, no matter how strenuous the game.

The buttoned cuff is convenient and avoids loss of valuable links.

Ready for Delivery May 15th



Success

REG'D

COLLARS

A complete and up-to-date range of collars made from the best materials. Guaranteed to fit well—wear well—and look well.

ASK YOUR WHOLESALER ABOUT THEM

"Beresford"



The Canadian Converters' Co. Limited
Montreal

Broadway

BRAND

Clothes
for exacting men

MAY, 1920

BIG BUSINESS

The Four Essentials of Good Clothes

The Proper Fabrics,
Expert Designing,
Good Linings and Findings,
Tailoring by Experts,—

all of which are found in

BROADWAY Clothes for Men

You will find it profitable to prominently
feature **BROADWAY** clothing.

Our traveller will be glad to show you
samples of our smart, dependable line,
also to explain our made-to-measure sys-
tem.

Randall & Johnston
Limited
TORONTO





Your Customer!

He thinks twice, perhaps thrice, before he makes up his mind to buy new clothes. You can expect to see him again if the last suit or overcoat was satisfactory.

Why Risk Your Reputation?

Our Fall and Winter range of Men's and Young Men's Suits and Overcoats are

Backed by Our Reputation

as makers of First Quality merchandise.

Our representatives are now in their fields with exceptionally well styled and attractive models for your Fall and Winter trade.

KAPLAN, SAMUELSON & CO.
MONTREAL

Sporting Stripes

from

Switzerland

We have received 2,000 yards of SPORTING STRIPES made on POPLIN GROUNDS in single and two tone effects, a unique departure from the old Style Club Stripe.

These goods are made in a variety of combinations, six ranges of six different effects in three distinctive styles.—

Long Bais Derby - - \$7.85
(Loose End)

Jonteel Bar Derby - \$7.50

Knubo (Tie to Tie) \$7.50

*Net 30 Days
1st Following*

Long Bais Derby (loose end)
Jonteel Bar Derby (open end)
Knubo (Tie to Tie)

These will make every desirable window display for the coming holiday season. Order at once to ensure delivery by May 15.

The J. A. Sword Neckwear Co., Ltd.
Toronto, Ontario
College and Markham Streets



12½ to 18½

KANTKRACK
TRADE MARK REGISTERED

COMPOSITION COLLARS

MADE IN CANADA



12 to 18½

Better Value
Greater Profit
and
One Price to All

makes KANTKRACK collars a mighty profitable proposition to every dealer.

3 Cents a Day
21 Cents a Week
90 Cents a Month
\$10.95 Cents a Year

is saved in Laundry bills by every customer wearing KANTKRACK collars. They are Linen-like in appearance and up-to-the-minute in style and we guarantee every collar through the dealer,

One Grade Only and That the Best

THE PARSONS & PARSONS CANADIAN COMPANY

Established in U.S.A. 1879

HAMILTON, Canada

Established in Canada 1907

A Ready Seller

SHOW your customers Atlantics. Let them feel the smooth, even weave. Let them see the elastic, form-fitting yarn.

You will have no trouble selling Atlantic Underwear

Atlantic Underwear Co., Limited
MONCTON, N.B.



E. H. Walsh & Company, Montreal
and Toronto

Selling agents for Quebec, Ontario
and Western Provinces.





Snappy-Looking Distinctively Designed Men's Waterproofs

It had to come!

When people get acquainted with the all-round quality, general usefulness and excellence of the "Fit-Well" waterproofs, it is natural that the demand for them should greatly exceed the supply.

This obliged us to **build our factory** at Victoriaville, Que., to the point where it is now one of the largest exclusive raincoat factories in Canada.

Our general offices and showrooms are now located in the new Sommer Building.

"Fit-Well" Waterproofs are made in the popular materials and we **supply all demands promptly.**

Our representatives are now showing the "Fit-Well" samples for Fall in Gabardines, Tweeds, Leatherettes, etc.



S. RUBIN & COMPANY

*Mfrs. of the
"Fit-Well" Waterproofs*

Our New Address:

New Sommer Building, 37 Mayor Street
MONTREAL



Every live merchant who wishes to be in a position to meet the workmen's demand for good, serviceable working togs should stock

A.R.C. Brand
of
Working Shirts
Automobile
Gloves
Working
Gloves
Mackinaws

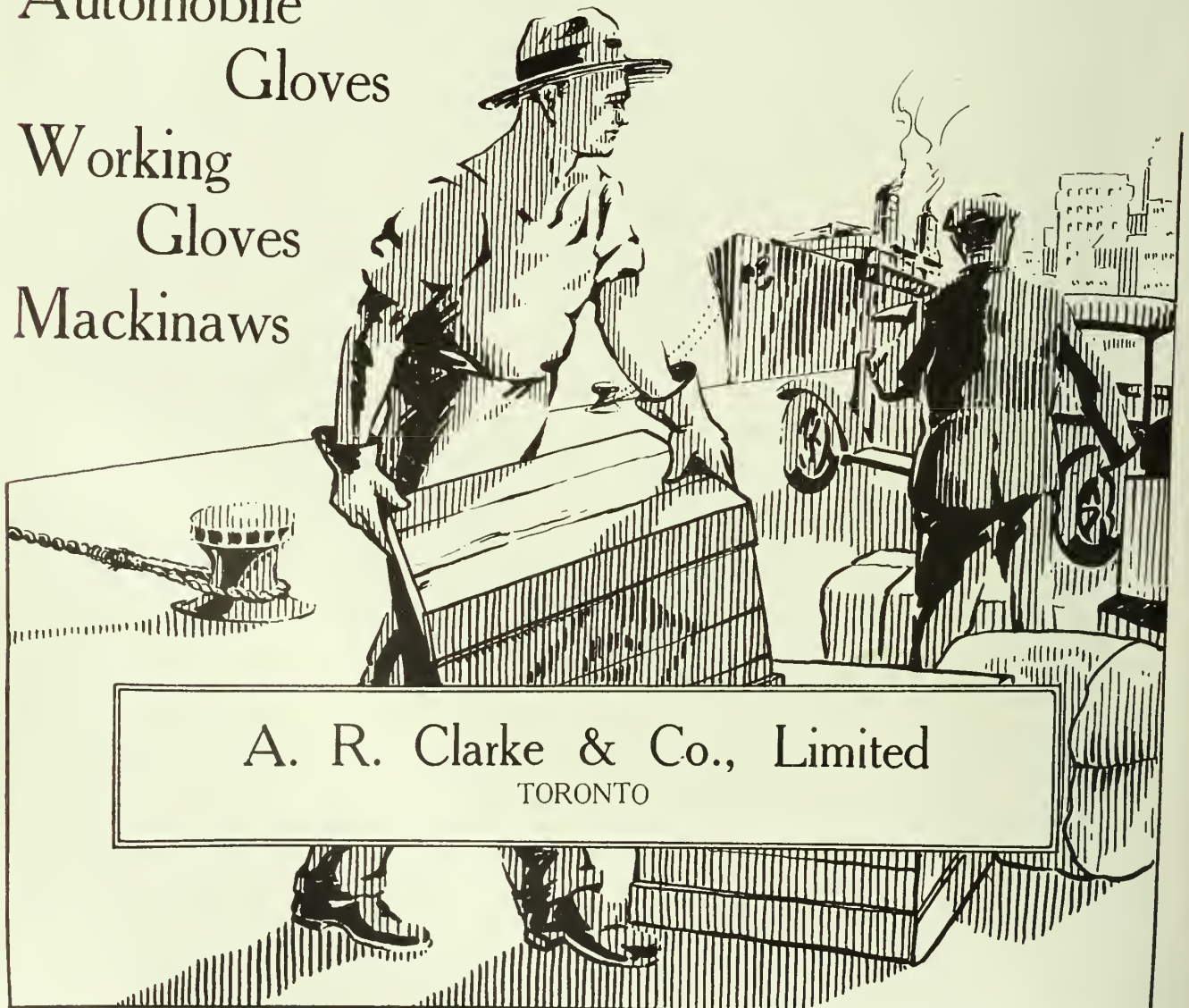
A. R. C. products appeal to the workman because of their dependable qualities.

Our working shirts are comfortable and strongly made, having double stitched seams.

A. R. C. Gloves are built for "hand comfort" and service. They are pliable and tough without bulk, giving the support as well as protecting the hand.

Remember, we tan our own leather—one reason why we can offer you more attractive prices.

You will find splendid value in our Mackinaw Coats; they are good looking, fit perfectly, and are made in a variety of checks and colors.

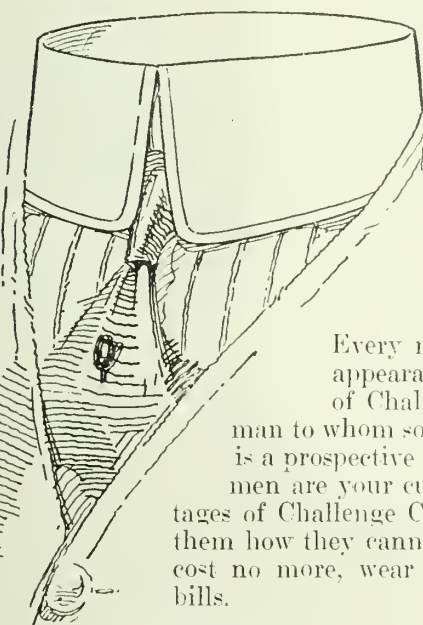


A. R. Clarke & Co., Limited

TORONTO

Challenge Cleanable Collars.

"Advance"



Every man who likes to present a neat appearance is a prospective purchaser of Challenge Cleanable Collars. Every man to whom soaring prices is a source of worry is a prospective Challenge Collar wearer. These men are your customers. Point out the advantages of Challenge Cleanable Collars to them—show them how they cannot be told from linen, how they cost no more, wear longer, and eliminate laundry bills.

All this—backed by the intensive advertising we are doing—will build sales and profits for you.

Your stock should include Challenge Cleanable Collars in every size and style.

Order them from your jobber to-day.

*Write us today for your supply of Challenge Counter Envelopes.
Sent free to Challenge Collar dealers.*

**The Arlington Co.
of Canada
Limited**

**Montreal Toronto
Winnipeg Vancouver**



PY-RA-LIN



TIME FOR A PALM BEACH SUIT
 —for the wonderful construction of Palm Beach Cloth—its open porous weave, its feathery lightness—result in the ideal garment for warm days. So readily is it washed or dry cleaned, so fashionable, and still so comfortable—that it is accepted by millions of men as the Summer Suit for all occasions.

THE PALM BEACH MILLS — GOODALL WORSTED CO.
 SELLING AGENT, A. ROHAUT, 229 FOURTH AVENUE, NEW YORK

LOOK FOR THE PALM BEACH * LABEL
 IN THE COAT. AT ALL GOOD CLOTHIERS



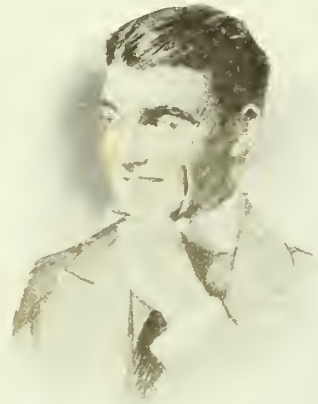
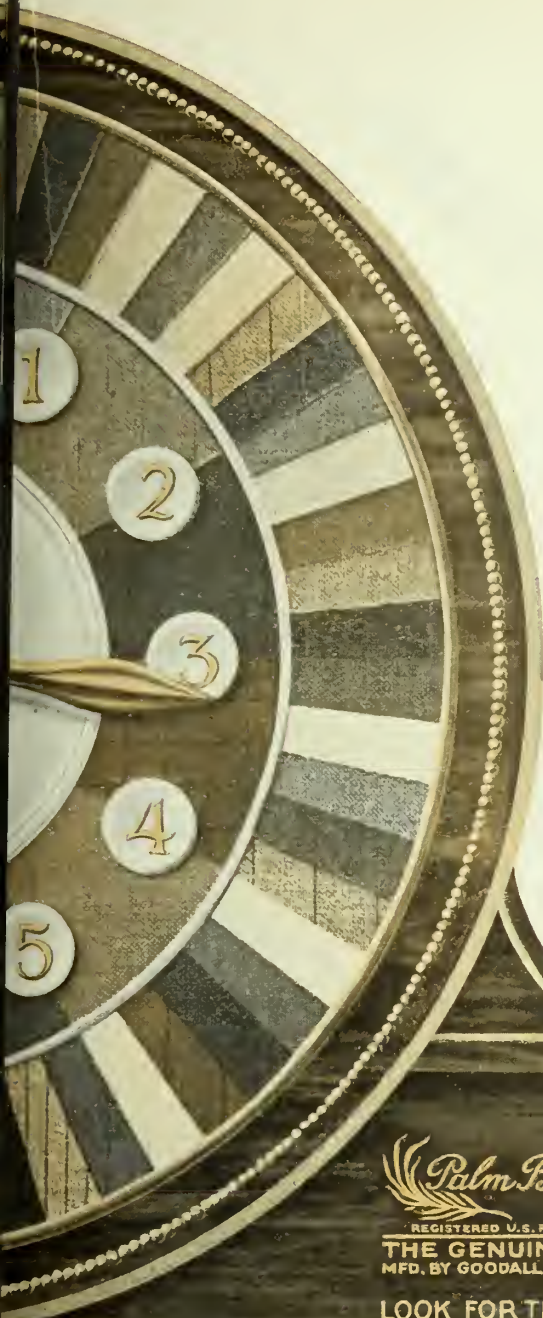
Palm Beach
 REGISTERED U.S. PATENT OFFICE
 THE GENUINE CLOTH
 MFD. BY GOODALL WORSTED CO.

LOOK FOR THIS LABEL

TIME FOR A P

THIS is the kind of advertising that will make your PALM BEACH SUIT DEPARTMENT very popular next month—and, in fact—during all the sultry days of Summer.

It is just one of several color spreads, and is scheduled for appearance in the "Post" and "Collier's." Another, equally striking, will be shown in the "Digest." Backed up by full-page Black and Whites, in "Collier's" and the "Digest"—a color page in the "Post"—



COOL PALM BEACH SUITS come in a variety of dark shades as well as light, and in a very wide selection of patterns. Just a little label—two palm branches and the words “Palm Beach”—proclaim the Genuine.

That little label is trademarked in the Patent Office at Washington, and registered in the hearts of a great nation.

THE PALM BEACH MILLS—GOODALL WORSTED CO.
SELLING AGENT: A. ROHAUT, 229 FOURTH AVENUE, NEW YORK

LOOK FOR THE PALM BEACH LABEL
IN THE COAT. AT ALL GOOD CLOTHIERS.



LOOK FOR THIS LABEL

PALM BEACH SUIT

a wide-spread newspaper campaign—and by beautifully designed Street Car Cards—it will only remain for you to show the PALM BEACH LABEL in the Suits you sell to insure quick sales and quick turn-over.

CLEVER DISPLAY MATTER—FOR YOUR STORE AND WINDOW—ON REQUEST.

The Palm Beach Mills—Goodall Worsted Co.; A. Rohaut, Agent, 229 Fourth Avenue, New York



No Cloth on the market to-day can compare with BARRIE-CLOTH for durability.

BARRIECLOTH is a new all wool fabric of our own manufacture and is made in mixtures of Black, Heather, Green, Blue, Grey and Brown.

Our lines are—Ulster Coats for men and youths, also Mackinaw Coats.

These coats cost no more than the ordinary but their value is far above the ordinary and when you sell a customer one he is sure to return for another.

Travellers are now out with samples for Fall.

Be sure to see samples of this unusual cloth, you will be delighted with it.

THE
Robe and Clothing Co.
LIMITED
KITCHENER - ONTARIO



We have 2000 Nifty
YOUNG MEN'S
SUITS

Gariepy & Frank,
MEN'S AND YOUNG MEN'S
CLOTHES SPECIALISTS

In all shades and styles

We will send you a few
for your inspection, upon
receipt of a card.

234a St. Lawrence,
MONTREAL, Que.



The common-sense way of handling credit accounts

MERCHANTS in 182 different lines of business are using the N.C.R. Credit File.

These merchants have found that the file gives them the common-sense way of handling credit accounts.

It is a one-writing system. It eliminates book posting of accounts.

It keeps each day's credit business separate.

It prevents forgetting to charge goods sold on account.

It prevents neglecting to credit money paid on account.

It gives each charge customer a statement of account on every purchase.

It protects every credit record until it is paid in full.

It saves time, work, and worry. It stops leaks and saves profits.

Investigate this common-sense way of handling credit accounts

The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

Calgary	714 Second Street W.
London	350 Dundas Street
Edmonton	5 McLeod Bldg.
Ottawa	306 Bank Street
Halifax	63 Granville Street
Quebec	133 St. Paul Street
Hamilton	14 Main Street E.
Regina	1820 Cornwall Street
Montreal	122 St. Catherine Street W.
Vancouver	524 Pender Street W.
Toronto	40 Adelaide Street
St. John	50 St. Germain Street
Saskatoon	265 Third Avenue S.
Winnipeg	213 McDermot Avenue

FACTORY: TORONTO, ONTARIO.

FILL OUT THIS COUPON AND MAIL TO-DAY

Dept. 25, The National Cash Register Company of Canada, Limited,
97 Pelham Ave., Toronto, Ontario:

Please give me full particulars about the N. C. R. Credit File way of handling credit accounts.

Name

Business

Address



Did You Ever Notice

the amount of business you can get by pushing Men's Furnishings in the Summer Season?

Think of the great demand created by the annual vacation trip. It is the one time above all others in which a man sets out to enjoy himself without stint. His holiday wardrobe is one of the first things he thinks about—and that is just

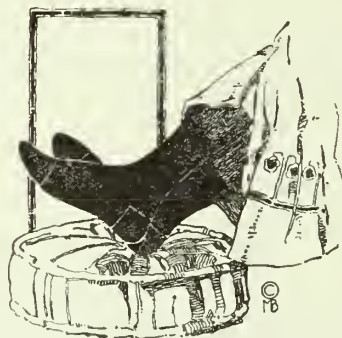
WHERE YOU COME IN

He Will Want

Shirts, both Outing and Fine Dress Shirts,
Collars, Cravats, Suspenders,
Belts, Summer Underwear,
Sox, and Sweaters



Racine Quality
in
Men's Furnishings



Quality Furnishings
of
Established Reputation

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.,
269 Charlotte Street

OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

SHERBROOKE
4 London Street

SUDBURY
Nichol Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS

CHARLOTTETOWN, P.E.I.



The Outstanding Quality
of
" *Style Clothes* "
CHARACTER & INDIVIDUALITY

is not confined merely to being the leaders in style. It is that every "Style Clothes" model is authentic beyond any possibility of doubt. The quality and excellence of the fabrics, which come in all the favored weaves and mixtures; is a range so varied that there are materials to suit every individual taste.

The tailoring is done by men who take pride in making "Style" Clothes the standard—for looks, for wear, and for value. Every garment must come up to that standard.

Our representatives are now in their respective territories. We will be pleased to put you in touch with them.

STYLE CLOTHES, LIMITED

Successors of
The Wearbest Clothing Manufacturing Co.

149 Notre Dame Street

MONTREAL

Stifel's Indigo Cloth

Standard for over 75 years



There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.

1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth in-



REGISTERED

side the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

J. L. STIFEL & SONS

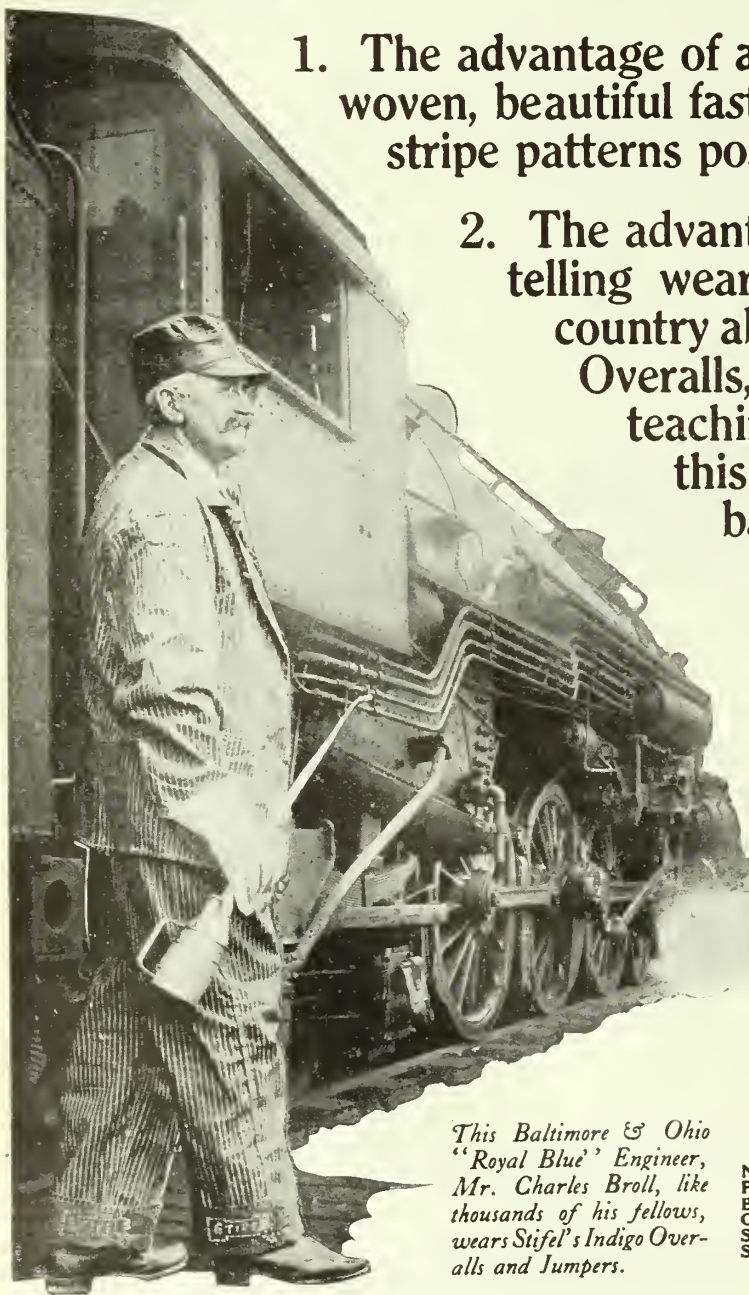
Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....	260 Church St.	BALTIMORE.....	Coca Cola Bldg.
PHILADELPHIA.....	1033 Chestnut St.	ST. LOUIS.....	604 Star Bldg.
BOSTON.....	31 Bedford St.	ST. PAUL.....	238 Endicott Bldg.
CHICAGO.....	223 W. Jackson Blvd.	TORONTO.....	13 Manchester Bldg.
SAN FRANCISCO.....	Postal Telegraph Bldg.	WINNIPEG.....	400 Hammond Bldg.
ST. JOSEPH, MO.....	Saxton Bank Bldg.	MONTREAL.....	Room 508 Read Bldg.
	VANCOUVER.....		506 Mercantile Bldg.



Clothing of Quality for Young Men

It is to our interest to make only the best clothing and every model we offer is stylish and up-to-date in every essential.

Superior workmanship and careful designing enables us to guarantee not only the correct styles and tailoring, but that they will retain their shape throughout the life of the garment.

This is the reason "York Products" will produce satisfied customers and build business for the retail merchant.

In "First Long Pants" we offer a particularly attractive showing calculated to please from every angle.

Our representatives are now out and we advise early ordering to insure prompt delivery.

York Clothing Co.

35 Church Street, Toronto



Office and Factory:

437 ST. PAUL W., MONTREAL

NOT AN IMITATION —

But Leather, Real, Honest-to-Goodness Leather

It gives us a great deal of satisfaction to manufacture a genuinely worth-while coat—a coat any man would feel proud to wear.

Our proposition to the dealers is one that is particularly worth while from every angle. You sell a coat which, being the best of its kind everywhere, reflects great credit on your store; then as it is "made in Canada" it encourages a worthy Canadian-made article, incidentally saving you high foreign exchange, duty and all the rest of it.

The reversible feature of the "Victory Brand" leather coats is a strong selling point—one you can push everlastingly. Besides having the leather coat for motoring, etc., your customer gets another, either a garbardine or a woollen one (whichever he wants) all for the one price.

IT SIMPLY CAN'T BE BEAT.!

We'll be glad to send you samples and price lists; ask about our complete line of waterproof clothing.

Genuine
Leather

Reversible
Coat



Made in Canada



it's hand-tailored

*The ultra smart cravat for
midsummer trade!*

- ☞ slip-stitched by hand. Holds its shape perfectly.
- ☞ silk ribbon, easy-sliding neck-band.
- ☞ slender lines now so much desired by particular men.
- ☞ in failles, foulards, satins and a host of neat jacquard designs.
- ☞ priced from \$11.00 upwards.

Delivery in one month

MADE IN CANADA BY

**The KING SUSPENDER
& NECKWEAR CO.**

TORONTO

MODEL "L.F. SPECIAL"

Photo shows one of our original designs
in pure silk, satin-foulard from England

Mackinaws

The Sportsman's Ideal Coat

Warm, comfortable and stylishly tailored, G.H.G. "Durabil" Mackinaws are exceptionally popular with "out-of-doors" men, who demand lasting wear and dressy appearance.

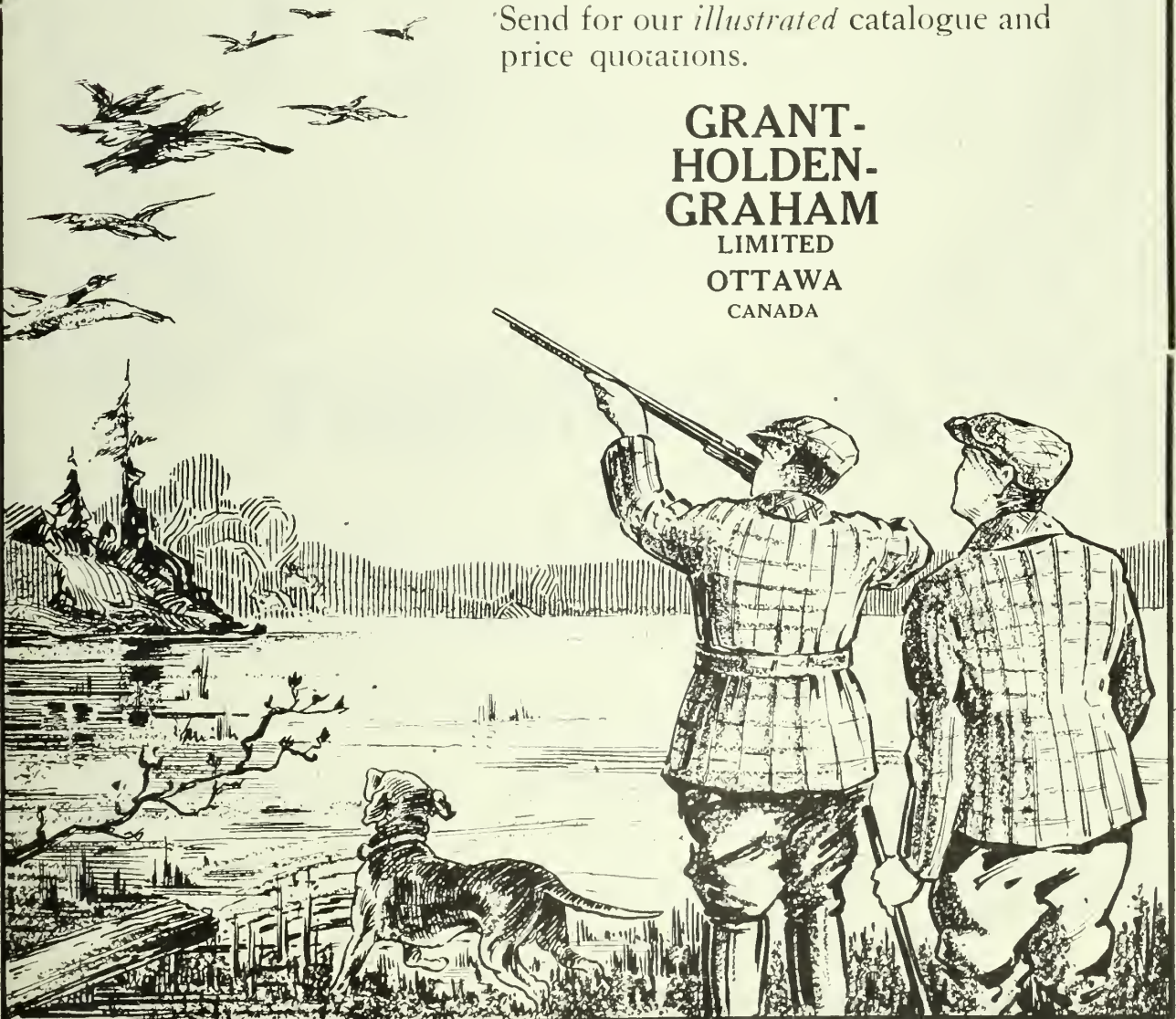
"Durabil" Mackinaws are made from the finest *Canadian Fleeced Wool* in Canada's greatest mackinaw house. They're fashioned in a great variety of appealing color combinations from our own exclusive patterns.

For street wear, for the country, for every kind of wear there's a striking G.H.G. model.

Included in our lines are—Lumbermen's and Contractors' Supplies, Tents, Awnings, Tarpaulins and Canvas Goods.

Send for our *illustrated* catalogue and price quotations.

**GRANT-
HOLDEN-
GRAHAM**
LIMITED
OTTAWA
CANADA





Leishman

Quality remains supreme

Now as always you can rely on the quality of LEISHMAN'S CLOTHING. Not only are they irreproachable for style and correctness—but the careful designing and superior workmanship enable us to guarantee their durability—they will retain their shape throughout the long life of a LEISHMAN PRODUCT.

*Wm. H.
Leishman
& Co., Limited*

MAKERS OF
THE BEST
TAILORED
GARMENTS
FOR
MEN

You will invariably find

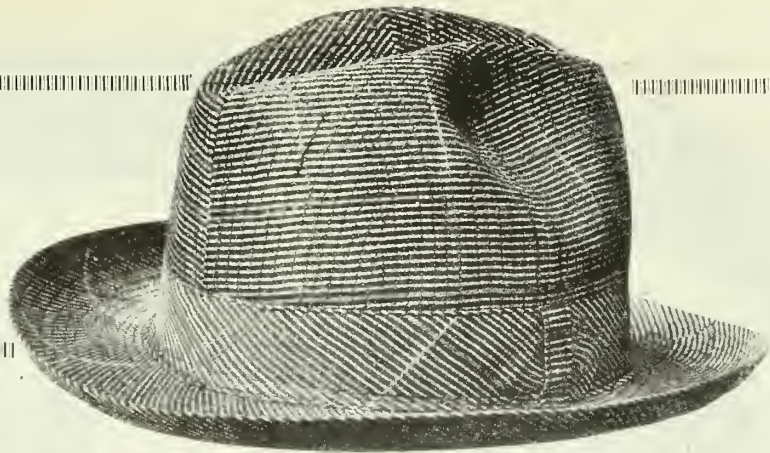
that LEISHMAN CLOTHING is sold by the merchant who is insistent upon having merchandise of the highest standard represented in his store.

We make only one grade—the best.

Investigation of the LEISHMAN line will prove that it is made to please both the merchant and his customers.

68 Temperance St., Toronto

QUICK SALES
GOOD PROFITS
SATISFIED
CUSTOMERS



That is what merchants make who stock PALTER BROS.' Tweed and Silk Hats and Caps. Our range is now fully complete and it will pay you to see our samples before purchasing.

PALTER Caps are made by operators who know how, and every detail is looked after. We have styles that are up-to-the-minute, also conservative shapes for Men and Boys.

Straws and Felt Hats will be high-priced this year, which means that this will be a Cap Season: **Nuff Sed.**

The House of Service

PALTER BROS.
TORONTO



Up-To-The-Minute

in style and coloring.
You cannot afford to miss seeing our large assortment of Floral Designs. This line is just what you need for the holiday trade May 24th.

PRICE \$10.50 per doz.

We guarantee delivery within 10 days.

No Task To Choose

The customer will not find it a task to secure the tie he wants if the merchant is showing ARROW NECKWEAR.

If you are not on our calling list drop us a card.

THE ARROW NECKWEAR COMPANY, LIMITED

1184 - 1188 Queen Street West, Toronto



Style No. 1561



Style No. 1527



Style No. 1518

Are You Ready for the Big Spring and Summer Demand for Hickok Belts and Initial Buckles?

DEALERS AND DEPARTMENT MANAGERS: Are your stocks complete with the newest designs for men, young men and boys? Our salesmen are now booking orders. Has your selection been made? If not, advise us.

The HICKOK MFG. CO., LTD., has taken over all patents, good will and manufacturing rights for the making of Hickok Belts and Initial Buckles, which will be delivered from the Canadian factory, now temporarily located at 33 Richmond Street West, Toronto. The advantages of this closer relationship are apparent, and it will enable us to give you better service in every way.



Style No. 1589



Style No. 34308

The Hickok Mfg. Co., Ltd.
33 Richmond Street West
Toronto, Canada

QUALITY HATS

FINEST HIGH GRADE HATS
IN THE WORLD



This trade-mark in crowns of all hats

IN THE
LATEST
APPROVED
STYLES



Made in Italy

Look for this trade-mark printed on all leathers

Prices are high and buyers of Hats need not look for lower prices—at least for some time. Therefore, look for QUALITY



KING
and
BORSALINO
HATS



Are Quality Hats

Well and favorably known QUALITY HATS are much easier to sell than unknown lines, and the public is more willing to pay the prevailing higher prices for goods which they know, through past experience, have a quality value consistent with the advanced prices. The public is satisfied to pay the increased costs of Quality Hats.

Our Salesmen are out with Fall Samples

ANDERSON-MACBETH LIMITED

"Hats with a Pedigree"

284-286 King St. West

TORONTO

FELS AND LIPPÉ

CLOTHES



AUTUMN AND WINTER

bring with them the new

ADVANCE
MODELS

by

FELS AND LIPPÉ

Distinction and personality in men's clothing are qualities of immeasurable importance to the dealer who caters to a discriminating trade. It is not expected that every man will know what a designer and tailor will spend years learning, *but* it is a most unusual man who does not recognize style in design, quality in materials, and above all—value.

It is in this respect that FELS and LIPPE CLOTHES are distinguished—because their inherent worth is just as apparent to the ordinary man as to the careful, fastidious dresser.

The effect of such a wide appeal is noticed in the way which interests dealers most, namely—larger, easier sales.

Our representatives are now out and will be glad to show you how you can profit by handling the Fels & Lippe line.

Fels & Lippé
MONTREAL

GEORGE BRETTE & CO^{LD}

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade

Goods bearing the "OBERON" mark are trusted the world over.

To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

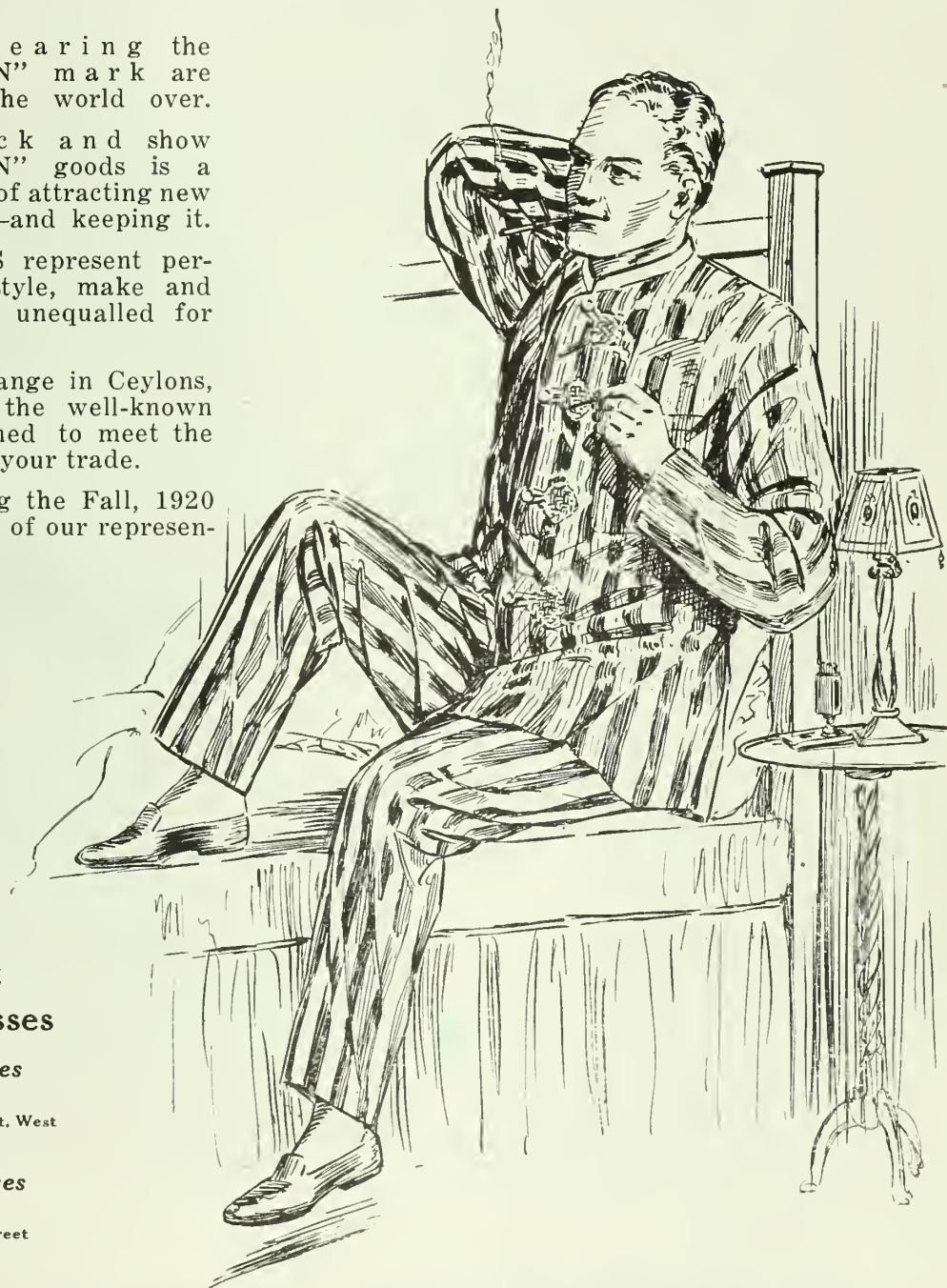


"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.

The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings—all guaranteed absolutely fast to washing.



Samples at These Addresses

Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St. West
Toronto

Western Provinces

Mr. G. E. Ledger
Grace Court, Cornox Street
Vancouver, B.C.

George Brette & Co., Ltd., 119 Wood Street, London, E.C. 2

"Now For An Active Overall Demand— Kitchen's Are Here!"

THE stress and bustle of rush trade in the stores where men buy overalls is certain to bring its irritations. There is no experience more harassing than to face the complaints of customers who have been disappointed through ill-advised purchases.

They have trusted the store in which they secured their work garments, only to have seams burst, buttons come off or skimping of material cause binding whenever they moved. They returned to register their grievances, but to purchase no more nameless overalls.

The moral is to end all risk in your overall trade by stocking quantities adequate for rush demands of

KITCHEN'S *"Railroad Signal"* OVERALLS

They are made to meet every test of service to which an overall is ever submitted. That means that every merchant, who deals conscientiously with his trade, welcomes the sight of a shipment of Kitchen's Railroad Signal Overalls and Work Shirts.

Those retail dealers, who have visited our factory and carefully observed our standards, as well as our thorough inspection, have gone away firm adherents to the policy that it pays to buy from a company that puts into its work every detail that makes for genuine merit. They are filled with confidence in the goods on their shelves.



The reason that Kitchen's is the fastest-selling line lies in the confidence of hundreds of dealers who know what they need to link up steady customers. They see many shipments of indifferent goods. They are pleased, as the wearer is educated to demand the best. They are happy when the Kitchen bales arrive.

The Kitchen Overall & Shirt Company, Ltd.

Brantford, Ontario

You know Peck's Clothes
by the company they keep



Peck's Clothes for Gentlemen

Men who are accustomed to the best, know by experience what the name "Peck" stands for in the realm of fine clothes. They are interested in knowing, positively, just what can be secured in the way of fine materials, authentic styles, and real, substantial value.

OUR NEW AUTUMN AND WINTER MODELS

are the embodiment of the same principles which have had so much to do with the building up of the Peck reputation.

You, Mr. Dealer, can cash in on this goodwill by offering the wide range of Peck designs to your customers.

Our representatives are now out with a full line of samples, which they will be glad to show you.

John W. Peck & Co., Limited

*Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.*

MONTREAL

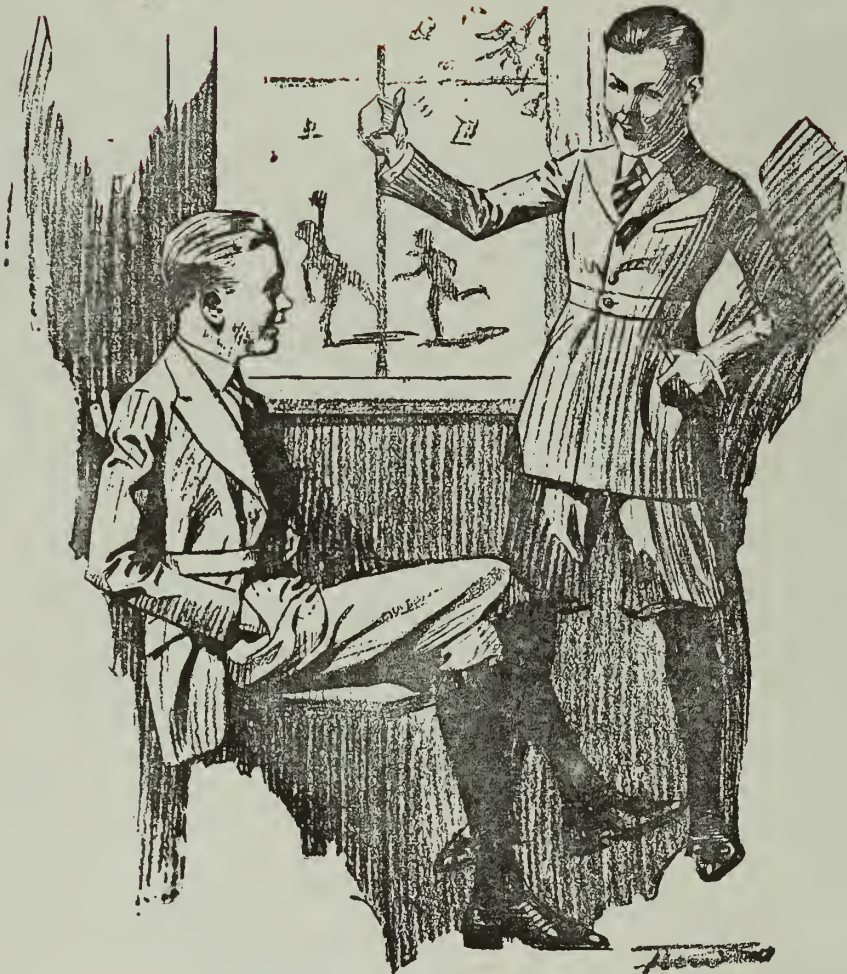
WINNIPEG

VANCOUVER

Peck's

What makes them
enthusiastic?

Peck's Juvenile Clothes



Style, wear and value after all, are the main standards by which good clothes are judged.

Boys are just as keen for stylish suits as their older brothers, and more than anyone else, they are interested in getting lots of wear out of their clothes. This is natural, because their strenuous activities demand a maximum of wear resistance.

Good materials—are the foundation upon which our designers have built. Style comes easily after that in skilful designing and expert tailoring. Having reached these goals it naturally follows that honest value is built into every garment. Any dealer knows that important point is a big item in selling a suit these days.

John W. Peck & Co., Limited

*Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.*

MONTREAL

WINNIPEG

VANCOUVER

MILNE'S

NECKWEAR NEWS

Big Values

May, 1920

Right Prices

Removal Notice

Owing to the growth of my business I have been again forced to move to larger premises and am now located at

129-39 Spadina Ave.
Spadina Building

where I will be able to give still better service in the future.

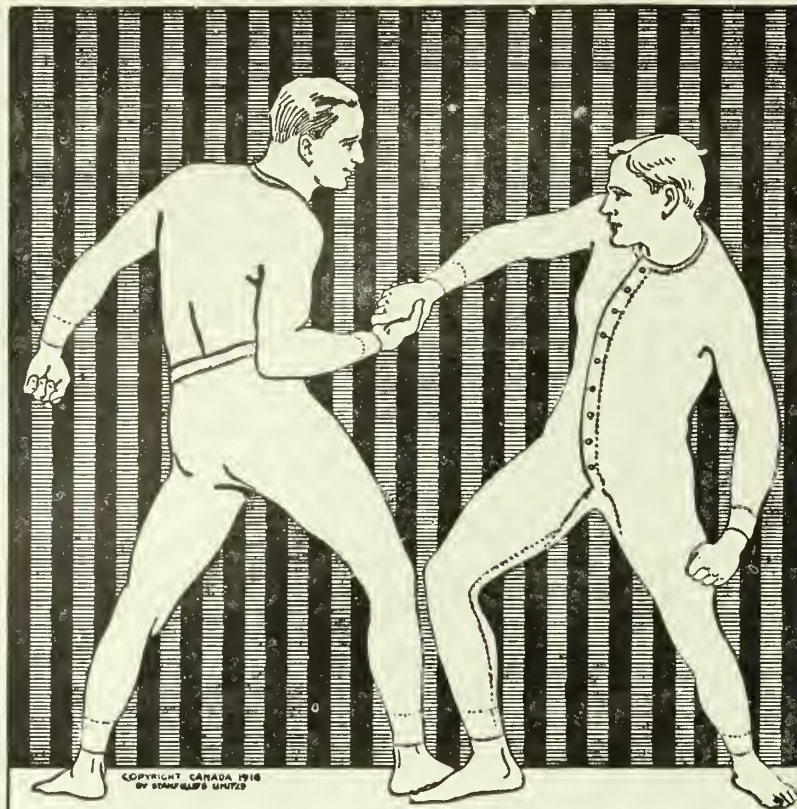
Remember the new address

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave.

Toronto



STANFIELD'S
Unshrinkable
UNDERWEAR

**"Stands
 Strenuous
 Wear"**

"Trade mark registered"

Standardization is undoubtedly the biggest idea in the merchandising world to-day. Stanfield's Unshrinkable Underwear is the standard for Canada. By standardizing your underwear department you can reduce your underwear stock and at the same time increase your sales.

To-day your stock—which is your money—must be kept working.

It pays to sell

STANFIELD'S
Unshrinkable
UNDERWEAR

Truro

Nova Scotia

STANFIELD'S PATENTED ADJUSTABLE COMBINATIONS
 AND SLEEPERS FOR GROWING CHILDREN.

MEN'S WEAR REVIEW



Vol. X.

MAY, 1920

No. 5

A BETTER OVERALL MOVEMENT

WE are inclined to agree with a contemporary that the best kind of an overall movement would be one in which the whole of the population was enlisted to increase production and, thereby, bring down the cost of necessities. At such a time as this it is better, perhaps, to first appreciate and then practise the historical significance of overalls rather than pay too much attention to this simple garment itself. Overalls used to be the symbol of labor's honest toil. We thought of the man who wore them as giving an honest day's work. He was grossly underpaid; but now that he is coming into his own in this respect there are reasons for believing that his productive power has somehow decreased with his rising wage scale. And the man in overalls may not be, in fact, is not the only man in that class. The whole nation, the whole world needs to get down to work to so fill the shelves of the world's warehouses that supply and demand may be more equally adjusted. That, and that only, can bring down the high cost of clothing and every other necessary of life. There is a fine significance to the overall movement if viewed in the right perspective; but we fear that this significance will be lost to most people.

A HOPEFUL SIGN

IT seems to us that the aftermath of the overall movement in so far as it affects the retailer and his stand in the community is a very important consideration. That aftermath is the evident intention on the part of retail clothing men all over the country to state their case to the public. MEN'S WEAR REVIEW has frequently pointed out the necessity of informing the public regarding the high costs of clothing because we have felt that there are abundant and justifiable reasons for those costs. R. H. Blumenthal, of Montreal, has placed many retailers under obligation to him for the interview he gave Montreal papers in connection with the soaring costs of clothing since 1914. We reproduce that interview in this

issue and urge that it may be handed to local newspapers all over the country by retailers in their respective communities. Many retailers, moreover, have expressed their views to MEN'S WEAR REVIEW along similar lines; we feel that they would do well to express such views to their own local newspapers so that their clientele would be the better informed regarding those items which enter into the making of a suit of clothes. The hopeful sign is that there are more men, like Mr. Blumenthal, who are hitting back at ill-informed newspapers and others who make reckless statements which could never be substantiated by facts. Retail clothing men are beginning to talk and to talk to the point.

BRIEF EDITORIAL COMMENT

DON'T get "your wind up" because business happens to be dull. One cannot always be riding on the crest.

* * *

THE WORST thing retailers could do in connection with the overall movement would be to begin to slaughter prices. It would be the false admission of a falser charge.

* * *

WITH the purchase of the old Lamb Hotel by a Toronto clothier, one will be able to say that a section of Yonge street is paved with Brass.

* * *

RETAIL clothing men will have no cause to remember April, 1920, with any marked degree of kindness.

* * *

WE AGREE with the "Mail and Empire" when it says: "If every man who dons the overalls would do some honest work in them to add to the output of labor and thereby increase the supply of necessities, the effect of the movement would be to bring down the prices, not of clothes alone, but of all other staples of consumption."

* * *

IF THE Government would only guarantee the price of clothes as it does the price of wheat, so that no man need fear a slump, what a heaven the clothier would live in?

* * *

THE AGREEMENTS concluded between the Associated Clothing Manufacturers of Toronto, the clothing manufacturers of Montreal and Hamilton, and the garment workers in these three cities indicate that lockouts and strikes will not materialize this year to any paralyzing extent.

Your Windows are the Soul of Your Business; They Show Character, Taste and Self-Respect

N. L. Birrell, Whose Business is Six Years Young, Attributes His Modest Success to His Windows and Gives Some of the Essentials of Good Window Dressing—Value of the Price Card—Travels a Good Deal for Ideas in Window Dressing.

SIX years ago and at the age of twenty-three years, N. L. Birrell of Toronto started in the furnishings and haberdashery business in a modest little store on Bloor street. To-day he has forsaken the cradle of his first efforts for a much larger and handsomer store across the street near the corner of Bloor and Bathurst streets, and, in addition, he has another store in College Street. That, in itself, is a testimony to his success, and he says that the reason for it is to be found in his windows. He regards his windows as the soul of his business, just as one says that the eyes are the windows of the soul. The manner in which a man dresses his windows, says Mr. Birrell, is an indication of his own estimation of the stock he carries; it is the expression of character, taste and the kind of business he wants to do. And he places particular store by a neat, attractive card in the centre of the window. He thinks that a window full of goods without a card is like a book without a title; the thing that tells the story to a customer who is out to buy is missing, or in other words the greater part of the selling power of the window is gone.

His Course in Window Dressing

Mr. Birrell has taken an honored prize in a haberdashery contest conducted by "The Haberdasher," in New York; his window was shown with thousands from all over the United States. He started to take his course in window dressing eleven years ago when he came to Toronto—and he is still taking it. It wasn't a school he attended, except it be called the school of experience in which observation is the chief subject taught. To begin with, he liked the furnishing trade, and the thing he liked about it the most was the window dressing end of it. For years, he says, he saw every window in Toronto every week. He was after window dressing ideas, and he got them. At the present time there is not a week goes by that he does not see the best windows to be shown in his line in Toronto. But his course has extended far beyond the limits of the city of Toronto. Twice a year he goes to New York to see the best windows on Fifth Avenue, Broadway and 42nd Street, and from there he takes a jaunt to Chicago, Detroit, and other American cities at least once a year. And behind all this travelling about there is the firm-rooted belief in his mind that his windows are the best salesmen he has; if that be the case, why not spend money on them? "We think we get most of our business on account of our window dressing," he says.

Started Six Years Ago

"Just six years ago this week," said



The above is a picture of Birrell's windows at his new store at the corner of Bloor and Bathurst streets, Toronto. N. L. Birrell has acquired a considerable reputation as a window dresser. He was recently awarded the third prize in a haberdashery championship for window dressing conducted by 'The Haberdasher' of New York. Mr. Birrell is exceedingly proud of the honors won in such a contest, in which retailers all over the American continent enter. He is proud of it, not so much because he won it, but because the worth of the Canadian window dresser was recognized across the line, where window dressing has become an advanced science. The opening days of the new store were March 19 and 20.

Mr. Birrell to MEN'S WEAR REVIEW, "we started in business in a little store across the street against the wishes and advice of our friends, who told us that there were old-established businesses very near. So now I am just six years young. When we started in business at that time we had enough money to pay the rent for four or five months, and the rest of the money we needed we got on credit. Since then I have moved to this store and have another one on College Street. But we would not have got along were it not for the window dressing, because we have had plenty of opposition.

Window Dressing a Hobby

"Window dressing was the only hobby I had, and that was the only thing I had to go upon—and nice merchandise and service behind the counter. It makes no difference what you have inside, you must let the people on the street know what you have inside before they are coming inside, and the window tells the story. If your window tells the story better than the other fellow's, you have that much better chance of success. You may give good service behind the counter, you may treat your customers well, customers who know you and deal with you regularly, but how are you to get a thousand new customers? You must get them by your windows because they tell the character of your business

and your merchandise; they convey to people's minds what you think of your own merchandise. If you put a shirt in the window, for instance, that looks half drunk instead of making a nice display with good color surroundings, that is an indication to the public what you think of your own shirt stock."

Some Assistance of Good Window Dressing

MEN'S WEAR REVIEW asked Mr. Birrell to give what he considered to be some of the main essentials of good window dressing.

"First," said Mr. Birrell, "not to overcrowd it. Then, there should be something bright in every window, not necessarily freaky or loud, in fact I avoid everything in the nature of a freaky or loud window. Whether it is a bright shirt or a catchy showcard, I always get something in the window that stands out a little brighter than the merchandise around it. If you have a window of dark merchandise, for example, a man passing along the street would not notice it unless you have something bright in it. Black hats with a bright showcard will make a much more attractive window than the hats without the showcard. The showcard is the attraction in that case, and with the price on it people will say: 'That looks like a good hat for \$3,'"

(Continued on page 73)

Retailers Tell of the Overall Movement; Reports Indicate That Little Headway Made

Being Taken Up Mostly by Civil Employees and School Boys—Has Had No Ill-Effects on Business—Mechanics and Farmers Buying to Protect Themselves Against Rising Prices.

IN THE opinion of many retailers throughout the country, the overall movement has not made an appreciable difference to their business one way or the other, neither has it the prospect of a very long life. **MEN'S WEAR REVIEW** sent personal letters to many of the retailers in sections widely separated asking them to what extent the movement had made headway in their town; how had it affected business, and what they considered to be the best way to deal with it. We did not suggest that it should be either favored or frowned upon; that aspect of the movement was left to the retailer to view with what concern he wished. Retailers seem to incline to the view that it has been a good newspaper story, and they do not hesitate to say that the newspapers have, of course, made the very most of it. The newspapers make a sensation of every movement, good, bad or indifferent, so long as it brings grist to the mill, what else matters?

Three Factors Against it

It seems that there are three factors which operate against the movement in this country. Business men generally are against it and have taken no steps to ally themselves with it. What headway it has made—and that headway is very limited—has been among civil employees or civic employees of one kind and another, such as post offices, city halls, etc. Only in a few cases have returned men adopted it, and it cannot be said to have any headway amongst them as an organization. The Toronto "Star" managed to work up a little enthusiasm for the movement among college professors and preachers, and we can well understand and fully appreciate why men who, in view of the fact that the splendid services they are rendering this country are so disgracefully rewarded, incline to such a movement. It is no discredit to them but rather to those ungrateful bodies on whom they are dependent for a decent living. As one of the ministers said: "We have overall purses." The same may be said of civil and civic employees; they are notoriously underpaid. In the second place, labor is against it wherever it has spoken. Trades and labor councils have discouraged it because they have realized that it is but placing an additional burden on them in making them pay advanced prices for their overalls, to them, an every-day necessity. And in the third place, the movement apparently appears to be impracticable to the Canadian people and unnecessary. Clothing prices in this country are not as high as across the border, even at their present high levels. Moreover, the Canadian people



The above is the interior view of Birrell's new store at the corner of Bloor and Bathurst streets, Toronto.

seems to understand that a run on overalls will do two things, namely: increase the price of overalls and place a burden on the shoulders of people least able to bear it. This in substance, seems to be the opinion of retailers.

What Retailers Say of the Movement

R. S. Cull, Guelph.—"The headway of the movement here is nothing worth speaking of, and on business it has had no effect so far as I know."

R. Leo Watson, London.—"The movement here has made headway only at the Post Office, and then only during the working hours. Up to the present time it has had no effect on business."

George W. Bartlett, Ingersoll.—"The movement here has made very little headway—a few business men are wearing khaki pants, but it doesn't seem to take very well. The magistrate and the town clerk started the movement here but there are not many taking it up except school boys. So far as business is concerned it has increased sales to mechanics and farmers, who want to protect themselves against big increases in prices. Boys' overalls are going strong."

James E. Quinlan, of Wiles & Quinlan, Brantford.—"The movement has made scarcely any headway here. Overalls are worn by one or two citizens

for a joke and by a few vaudeville performers playing at the local theatres. It has not affected business at all."

D. E. MacDonald & Bros., Guelph.—"The movement has made very slight headway here. No business men are wearing them on the street. The Post Office staff are wearing them for inside work. Workmen are buying overalls freely fearing that prices may soar should there be a general demand for them."

W. H. Mills, Kitchener.—"The movement is certainly not gaining any here, in fact I think it has been dropped. It has not affected business at all. We had the best clothing week I have had since coming to this live city during the week April 19th to 24th."

George Naylor, of Naylor & Co., Ingersoll, says the only people wearing the overalls in that town are boys going to the Collegiate Institute and the Public School, and the magistrate, town clerk and town treasurer. He adds that business was somewhat increased by the sale of overalls but that general business was not affected at all.

First Steps Taken Toward Dominion Association; Publicity Campaign to be Inaugurated at Once

Ontario Executive Decides on Important Policies at Toronto — Will Communicate With Various Provinces to Start Dominion Association — Legislative Committee Appointed With Stewart McClenaghan Chairman.

THE first active steps toward the formation of a Dominion Association of Retail Clothiers have been taken. On April 22 the executive of the clothing branch of the Retail Merchants' Association of Canada met in Toronto at the King Edward Hotel, representatives being present from Ottawa, Toronto, Belleville, Barrie, Chatham, Sarnia and Lindsay. President E. R. Fisher presided at the meeting. Many matters of interest to the clothing and haberdasher trade of the country were discussed, but nothing of more importance to the welfare of the entire trade than the formation of the Dominion Association. The matter of the high cost of clothing came up, and a resolution was passed (which appears elsewhere in this issue) expressing the regret of the clothing men of the country that prices were so high, and pledging the Provincial Association to confer with the manufacturers to see if some steps could be taken conjointly whereby clothing prices might be reduced.

Communicate With Provincial Secretaries

In connection with the formation of the Dominion Association, the first thing that was done was to appoint a committee to initiate steps whereby the various provincial associations could be brought more closely in contact one with the other. The committee is composed of President E. R. Fisher, Ottawa; Vice-President R. F. Fitzpatrick, Toronto; Past-President Ed. Mack, Toronto; and Secretary Dar Johnson, of Ottawa. This committee have in hand the whole matter of starting the Dominion association. They will first communicate with the various secretaries of provincial associations and point out to them what progress has been made in Ontario through the organization of a provincial association, and they will urge upon the provincial secretaries what further good could be accomplished if there were a Dominion association to protect and further the interests of the trade from Halifax to Vancouver. In turn, these provincial secretaries will communicate with secretaries of local organizations in the several provinces, get their opinions regarding the desirability of a Dominion association, and report to their provincial secretaries.

Ask to Meet at Next Provincial Convention

When this census of opinion has been taken, the several provinces will be asked to send a representative or representatives to the next Ontario convention, which will be held in Ottawa next year.

Deplore Prices; To Meet Manufacturers

A meeting of the Executive of the Clothing Branch of the Retail Merchant's Association of Ontario, over which President E. R. Fisher of Ottawa presided, was held at the King Edward Hotel on Thursday, April 22nd. Toronto, Ottawa, Belleville, Barrie, Chatham, Sarnia and Lindsay were represented at the meeting. The following resolution was passed:

That the retail clothiers deplore the ever-increasing price of men's and boys' clothing, but as it is a condition over which they have no control we have resolved that a committee be appointed to meet the executive of the clothing manufacturers to see if something could not be done to stop the increasing cost of clothing, so that the public might be protected against the exorbitant prices which are in sight.

This is carrying out the ideas expressed at the convention, namely, that the matter of a Dominion association should be taken up at the next convention with representatives from the different provinces, and that if they were favorable the first Dominion convention might be called later in the year of 1921. Of course this cannot be finally settled until after the meeting of the representatives at Ottawa in the early part of next year.

Committee Will Visit Different Centres

To facilitate the work of organization and to show of what benefit it can be to the whole trade in general, this committee will visit different centres in order that the value of closer co-operation may be shown. At an early date this committee will spend a few days in Montreal, so that, from that centre, the whole of Quebec may in time be reached through the assistance of the Montreal men. The executive of the Ontario association will hold their meetings every two months, with the exception of July and August, and on the second Monday of the month. The next meeting will be held in Hamilton on June 14, and the next after that at London on the second Monday of September. These are regarded as important centres, and if clothiers in these sections can be enlisted in the work of helping to form a Dominion organization, it is felt that an important step will have been taken.

Will Start Publicity Campaign

A policy that MEN'S WEAR REVIEW has strongly urged will be followed out by the provincial executive, that of starting a publicity campaign showing the public that there are well-founded and sufficient reasons for the high cost of clothing, reasons which clothing men are not ashamed of and due to conditions over which they have no control. Cloth-

ing men have come to the conclusion that the time has long since passed when they should allow the ill-informed daily press to scatter broadcast the impression that clothing men are all profiteers. No opportunity has been lost by the daily press to give the most prominent publicity to anything and everything that savored of profiteering in the clothing business, and it has never taken the trouble to inform itself of the real reasons behind the high cost of clothing. This publicity campaign will be started in Toronto and Ottawa, and the executive will communicate with the different important centres throughout the province, asking them to use either the same articles as are to be used in Toronto and Ottawa or to conduct a campaign of their own. This campaign is to be undertaken immediately.

Will Watch Legislation

Another step that is to be taken in connection with the Ontario association is the closer watching of legislation affecting the trade. A committee has been appointed for this purpose with Stewart McClenaghan, president and managing director of the Two Macs of Ottawa, as the chairman. Mr. McClenaghan will keep in touch with the different centres of the province through the clothing men in order that any local conditions cropping up which may affect legislative action may be dealt with. As an instance of this, it is reported that a certain member of the Legislature made the statement in his constituency not long ago that clothing men were profiteers, that they bought clothing at \$20 and sold it for \$80. Such a statement, made by a responsible public man, might have its effect on legislation, and the Ontario executive proposes to watch such things with a view to the better protection and furtherance of their own interests where necessary.

How Retail Clothiers View Turnover Tax; Arguments For and Against the Measure

Those Who Favor Say That It Is Much Simpler Method of Collecting Taxes of the Country And Will Save the Government and Themselves Much Money—Opposition Claim That Burden Thrown on Consuming Public.

OPINIONS vary amongst retail clothing men regarding the proposed Turnover Tax which has been suggested at Ottawa. There is a general agreement among them that, in actual taxes, more money would be paid to the Government; but there is likewise a feeling on the part of the men who have expressed themselves as favorable to the tax that, in the long run, it will not cost each individual merchant more money because he will save on auditors' fees and in time and money which it costs him to have returns made to the Government. It is reported from Ottawa that the retail merchants there are a unit in favor of the proposed measure. Many Toronto men are favorable to it, and, in expressing themselves so to MEN'S WEAR REVIEW, frequently used the same arguments to illustrate their views.

President Fisher of Retail Clothiers

"I am thoroughly satisfied," says E. R. Fisher, of Ottawa, president of the Clothiers' section of the Ontario Retail Merchants' Association, "that a small tax on turnover, say one-half of one per cent., is a very much better way of taxation, and, if applied to the wholesaler and manufacturer and the farmer would yield a tremendous revenue to the Government. There is no doubt in my mind that the machinery of the Tax Office has not been equal to the task of collecting the War Profits Tax. I think that it is a much fairer way to tax because a merchant knows approximately what his turnover will be, consequently he can look after this item in his expense sheet. In the other taxation one did not know until his balance sheet was out what the profits were or what tax he would have to pay. I am quite satisfied that not one of the retail merchants in this country would want to evade his share of taxation, but I am also quite satisfied that the merchants wish to see the next legislation on taxation fairly applied to all lines of endeavor, many of which are today paying no taxes at all.

Would Lessen Expense

"If a tax of this kind could be levied it would do away with a big item of expense in collecting; for instance, at the end of the month a merchant could make up his tax, make out his cheque and forward it to the Government direct, and at the end of each year could make a sworn declaration as to the turnover.

"I feel satisfied that a tax on turnover would be one of the best modes of taxation, but if the merchants accept a tax of this kind I think it only fair that it should be put on every line of business,

the wholesaler, manufacturer and producer, and I for one would welcome a tax of this kind, and more than that, I would be quite satisfied to see that no expense was attached to its collection."

President of Two Mac's

Stewart McClenaghan, president and managing director of the Two Mac's, Ltd., Ottawa, expresses himself as in hearty sympathy with the proposed Turnover Tax. "Its simplicity appeals to me," he says, "it would lessen the cost of accounting and collection both for the Government and the merchants. Every merchant knows his turnover if he knows anything.

Have Tax Collected Monthly

"Have the tax collected monthly; the tax could then be looked after the same as the rent and included in the overhead. The tax on sales and turnover would be a tax levied against all sales of commodities, produce, wholesale or retail, stock broker, doctor's and lawyer's fees, and real estate on sales.

"The present War Tax encourages waste and extravagance in business operations, leads to the payment of large salaries, employment of unnecessary people, extravagance in advertising and wasteful methods.

"I am opposed to the present tax on account of its uncertainty, its unsettling effect on business. The country has a large war debt which has to be paid; tax on sales is one of the easy ways of collecting large amounts.

"You may put me down as one strongly in favor of the Turnover Tax."

Oak Hall Stores Opposed

W. A. McCutcheon, of the Oak Hall Stores, takes a different view of the proposed tax and expresses the belief that the Excess Profits Tax is the only fair method. "We believe that there should be no taxation made on production or turnover," he says, "that might have a tendency to retard either of these. From the consumer's point of view, such a taxation, we believe, would have a tendency to keep prices high. It is only through production by the manufacturer and increased turnover by the retailer that we can hope to serve the public at a lower margin of profit.

"Taxation on excess profits seems to be the only fair method for everyone."

Simplest, Therefore Best

"I think that the turnover tax is the proper kind of a tax," said Ed. Mack, of Ed. Mack, Ltd., Toronto, and past-president of the Ontario Retail Clothiers' Association. "It could be paid every month

and a declaration sent in at the end of the year as to the exact turnover. The money received from this tax could be used to pay off the national debt of the country instead of a large proportion of it being used to pay for the collection and administration of the tax itself. We must all wake up to the fact that the national debt must be paid, and we might as well pay it smilingly, and there is not a clothing merchant in the country who would not pay even more taxes if he knew that those taxes were being used to pay off the national debt instead of going to a lot of clerks and heads of departments at Ottawa. It is the simplest and therefore the best way of collecting taxes. It will save auditor's fees to some extent, and, though we might pay actually more money out in taxes, I believe we will save it by not having to make out so many returns to the Government and prepare statements for them. So far as the Excess Profits Tax is concerned, I don't believe there will be many excess profits next year, and anyway I don't believe there is one merchant in five hundred who can tell conscientiously what his profits are in the course of the year's business."

J. A. Banfield, of Winnipeg, president of the Dominion executive of the Retail Merchants' Association, expressed some decided opinions on the question of taxation as it affects the retail merchants. The proposed tax of one per cent., or a half of one per cent. on the gross sales of all retailers, was, he thought, a step in the wrong direction. If revenue was to be collected on the necessities of life it should be done at the producing, not the distributing end.

"If the Government undertook to get a supply of water from a certain lake, would it not go to the lake itself, or its large outlet rather than to the thousands of little tributary outlets?" Mr. Banfield asked.

"The same thing applies to the taxation of retailers," he continued. "To tax the gross sales of individual retail merchants it would first be necessary to establish the correct figure of sales. To do this auditors would have to go through the books of each merchant. If this step were not taken, what would prevent misrepresentation of sales? Auditors don't work for nothing, and fees would total a considerable figure. Add to this the expense of collecting and of maintaining a huge accounting staff, and I believe that any revenue which would be derived would be eaten up by expenses.

"Retailers will undoubtedly oppose this proposed legislation at Ottawa, and it

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Getting Acquainted in Cornwall; Advertisements That Brought Results

Arch. Dover Uses Some New Ideas in Advertising—Sends Out a Picture of Himself With His First Announcement as Successor to Mr. Fraid—Getting Young Men Into the Store—Fighting the H. C. of L.

ARCH DOVER, of Cornwall, believes that one of the best ways to become acquainted when starting in business is to send out your photograph with your first announcement. He believes it because he has tried it and found it very successful. When he started in business he carried on "a 10 Days' Introductory Specials"; and the announcement of this sale was made by means of a circular, in the upper left-hand corner of which was a picture of himself. Mr. Dover succeeded Mr. Fraid; and in making his initial bow to the people of Cornwall, Mr. Dover said: "Getting acquainted with all Mr. Fraid's customers and the boys round town is our earnest desire. Knowing them all personally and making them feel as if they were old friends instead of new customers, is what we aim to do." Through his first advertisement, Mr. Dover extended the "Glad Hand" to the people who were to become, if it lay in his power, his customers; and he got results. He stated to a representative of MEN'S WEAR REVIEW that he was stopped on the street many times by people who, at the first blush, had the advantage of him because he did not know who they were. But when they told him that they recognized him because of the picture accompanying his first announcement, he knew that he had done a wise thing and that he had, in a large measure, become acquainted with the people of Cornwall.

Firm Believer in Advertising

Mr. Dover is a firm believer in the use of Printer's Ink in his business. He does a good deal of advertising and there are some of his advertisements which he has found particularly fruitful in bringing in business. He feels that the idea of smart advertising is to attract attention, get the confidence of the people, deliver a message and, last but not least, get the people into his store. One of his Christmas advertisements which he found especially good started out by an historical reference to the first Christmas gifts presented by

the wise men of the East. Then he goes on to say "Provided they are given in the right spirit, all gifts are of equal value. A gift is just as valuable as the sincerity with which it is given. Thus, a pair of suspenders may be worth more than a suit of clothes." The advertisement, Mr. Dover told MEN'S WEAR REVIEW, brought results. A phrase, "The Gift Store for Men and Boys Where Ladies Can Shop," made an especial appeal to the ladies and brought them into his store.

"Wake Up—It's Spring—Dress Up"

This catch phrase was another one used by Mr. Dover which he found stuck with the people. Young men would come into his store and repeat the phrase. And not only in reaching them with his advertisements but after they came into his store, Mr. Dover studied these young men and found out the best means of approach to them. He studiously used the word "you" instead of "I." "You" are considered; "your" pocket; "your" opinions; "your" family; "your" taste; and "your" pride—these are the things that must be catered to if business is to be had and kept. Have a good range of goods, backed up by a big range of reasons why your store is the best place to buy and why you should buy now. Mr. Dover says that every man has a weakness in his dress habits. The salesman must find out that weakness and then play on it. If it is with regard to the trousers, lay particular stress on the fact that a pair of trousers, properly made and hanging just right, improves the look of the suit of clothes; in fact, it either makes or mars the whole suit. Or it may be the shape of the pocket; if so, make a good deal of the kind of pocket he likes. These are his weaknesses, and if you have catered to them and satisfied them, he will come back to your store again and will be a regular customer.

Fighting the H. C. of L.

Mr. Dover, like every other clothier,

In spite of the adverse exchange during the months of January and February of this year, Toronto wholesale retail and manufacturing establishments increased their buyings from the United States over the same two months of last year by a considerable margin. Silk fabrics for neckwear, for instance, increased from \$126,000 to \$215,874; white cottons from \$76,600 to \$168,355; colored cottons from \$372,500 to \$578,767; and cotton clothing from \$93,700 to \$105,938. Over the entire Dominion, the increase in the two months was from \$111,000,000 to \$134,000,000.

has had to fight the argument of high prices and the high cost of living. Every customer was remarking to him that clothes were an awful price. Picking up Bradstreets one morning, he noticed that it was reported that British buyers were in Canada purchasing goods, as a result of which a number of new Canadian products were to be found that week on the export list. Mr. Dover reproduced this item as the head of his next day's advertisement and drew from it the logical deduction that if English buyers were on this continent purchasing goods which they had always sold to this continent, it could only mean a scarcity of goods with higher prices. "This had two good results," said Mr. Dover; "it eliminated a lot of questions and brought about a changed frame of mind in the mind of the procrastinator who was going to wait for lower prices." It also brought in a number of people who were willing to take issue with his statements as appearing in the advertisement; and, by this means, he not only became better acquainted with the people but he was able to prove to them that there was truth in the statements he had made. This quotation from Bradstreets satisfied a number of people that conditions were such as he had claimed.



What Manufacturers Say of Turnover Tax; Cannot Evade This as They Did Excess Profits

Point Out That Government Will Know Exactly What They Are Getting From the Business Interests of the Country—Feeling That Many Evaded Excess Profits Tax by Creating New Funds and Raising Salaries and Giving Bonuses.

“ALL honest manufacturers are in favor of the proposed Turnover Tax,” are the identical words used by two manufacturers in discussing with MEN'S WEAR REVIEW this measure which has been suggested at Ottawa. The outstanding reasons given by several manufacturers with whom MEN'S WEAR REVIEW discussed the much-debated subject are also identical; it would simplify work both on the part of the manufacturer and the Government, and it would be levied against many manufacturers who are now escaping taxation by one means or another. Manufacturers say that the Excess Profits Tax has caused them endless trouble and expense in preparing the necessary returns for the Government, and that many have escaped it by devious ways. Reserve funds have been created, unnecessarily large salaries have been paid, bonuses have been given in a lavish manner, plant and equipment have been added to without any apparent necessity for the same, and annual returns of stock on hand have not been exactly correct to say the least. These are things which are pointed out when one discusses the proposed Turnover Tax with a number of manufacturers. They say it would be much more difficult to evade the Turnover Tax than it has been to evade the Excess Profits Tax. The logical outcome of this, they point out, is that much more money would be collected under the Turnover Tax than under the Excess Profits Tax, and that the war debt of the country would be sooner be paid off, and manufacturers, retailers, and all others would be sooner be rid of burdensome taxation of various kinds. They recognize that, in actual returns to the Government of taxes, they would probably pay more than under the Excess Profits Tax; on the other hand they believe that the unnecessary work that would be eliminated and the corresponding expense attached thereto would practically make up, even in matters of dollars and cents, aside from the trouble involved, for this small extra amount. And they do not overlook the fact, either, that if a levy of one per cent. on turnover were made the first year, it might be found that the returns were so satisfactory that it might be reduced. There seems to be general agreement on the part of manufacturers with whom MEN'S WEAR REVIEW discussed this matter on this proposed tax, but it will be valuable to give the opinions of one or two of them as expressing the rest.

Know Exactly What They Were Getting

William Milne pointed out in the first place that it would place in the hands of the Government information which

Wage Scale Fixed

The decision of the impartial chairman of the Board of Arbitration, Dr. H. B. Sharman, in the matter of fixing a wage scale for garment workers employed in the twenty odd manufacturing institutions in Toronto known as the Associated Clothing Manufacturers, has been given. By this decision, the wages of male workers are increased \$5.00 a week and females \$3.00 a week. In the case of beginners, the increases are \$3.00 and \$2.00 respectively. This agreement terminates on November 30th of the present year. Negotiations for the following spring season begin in July or August.

According to a statement issued by the Government about the middle of last year, a statement based on reliable information received from three different sources, the sustenance wage (not the comfort wage) of a man with a wife and three children was \$1,560. Since that time and up to March, the increase in commodities brought the sustenance wage up to about \$1,820. Prior to the agreement being reached as outlined above, the average wage paid to men in the industry was \$1,804. Even since March, according to information gleaned from 60 towns and cities throughout the Dominion, living has increased about 13 per cent. It will be seen, therefore, that the new agreement will take care of the most recent advances in the cost of living. The recent advance noted above is between 12 and 13 per cent. of the former scale.

would be of great benefit to them, namely, almost exactly what amount they could expect from month to month. Not only the manufacturers but retailers as well and all other businesses would be able to furnish this information. Most manufacturers, he said, as well as most retailers, know within a few dollars what their turnover would be in the course of the year, and there would be no uncertainty, so far as the Government was concerned, regarding the approximate amount they would get during the year.

Will Get Little Out of Excess Tax

It was also Mr. Milne's view that, not this year perhaps, but next year, the Government would get little out of the Excess Profits Tax. “We are about due for a slump,” he said, “and when that time comes there will be no excess profits at all. There are manufacturers who have bought goods at high prices who, when this time comes will have to sacrifice them, and their yearly profits will be cut into to a considerable extent.” Mr. Milne expressed himself as quite in favor of the proposed tax on turnover.

Could Not Evade Turnover

“As there are loads of possibilities whereby profits can be disposed of,” said the financial man of another manufacturing concern to MEN'S WEAR REVIEW, “I think that the tax on turnover would be much more difficult to evade and that if a tax were so imposed there would be a much bigger return to the Government.

“With regard to the point that this turnover tax would be passed on to the

public, I do not see that there is any argument against it on that score. There is not a firm but passes the other tax, that is the Excess Profits Tax, or the Income Tax, on to the public. It makes no difference what kind of a tax it is, the public pays it.”

Another point emphasized by this manager and other manufacturers was that it would save considerable trouble in making returns to the Government. Making out returns for the Government has, on the part of many businesses, become many days' work, and all this work takes time and money.

FINED \$100 AND COSTS FOR FRAUDULENT ADVERTISING

A man by the name of Maurice Cohen was recently fined \$100 and costs by the magistrate of Owen Sound for a breach of the section of the Criminal Code relating to fraudulent advertising. Cohen came to town advertising a sale of bankrupt stock of what looked like very low prices; but representatives of the Retail Merchants' Bureau who purchased some of the advertised goods found that they were far from being what they were represented to be. The police magistrate found that it was a clear case of misrepresentation and said that the public must be protected against this class of trader. In imposing the fine, he stated that he did so both for the offence itself and as a warning to others who might be inclined to make claims in their advertisements which they were unable to back up.

A Romance of Modern Business, Empty Stomach to Merchant Prince

John S. Capper Says the Secret of Success is So Simple That It Should Not be Called a Secret—It is Work and Service—Too Many Young Men Not Willing to Pay the Price of Success—An Interesting Story.

THERE is romance in business just as there is in history; there is inspiration in the study of lives of the present day as there was in studying and emulating the lives of great historical figures of the days that are gone. Some young man who is just starting in business, some clerk behind the counter who sees apparently endless numbers of men standing in his way as he strives to reach the top of the ladder can, if he will, see in the lives of men about him an inspiration to struggle and to succeed. A noted writer once said that there was no royal road to knowledge; neither is there any short cut to real success. Charles Schwab, the noted steel man, once said that a man was worth \$3.50 a day from his shoulders down, but he might be worth any sum from his shoulders up. To really succeed means work, good, honest, strenuous work in which one puts the very best they have of ability and service. The day in which we live is, perhaps, too given to "getting" rather than "giving." A gentleman of the King's highway, in other words, a tramp, once made the statement that the world owed him a living; but he forgot the other side of it, namely, what he owed the world. Perhaps there are proprietors of stores who occasionally forget that they owe service to the man or woman who buys goods from them; and there may be clerks behind the counter who forget that they owe their employer service just as he owes them their weekly wage.

John S. Capper

But this is all by means of introduction to a short story of a man whose life and achievements are an inspiration to any young man who looks forward to the day when he may own a store of his own, or who aspires to be the head of a department in one of the largest clothing stores on the continent. John S. Capper, who now owns large clothing stores in Chicago, Detroit, Milwaukee and Minneapolis, made a statement at the first of the year which was copied by many of the leading papers of Canada and the United States. That statement was, "We may keep high wages, we may keep our present scale, and still reduce the cost of living by a simple remedy—work, good, honest, hard, faithful service—not eight hours, rather ten and then some. Let us, for one year at least, resolve to work and work like h—." And when John S. Capper made that statement, he made it out of the

DON'T DO IT

Joseph Nighthouser, one of the best known haberdashers of West Brooklyn, evidently preferred death to facing a charge of profiteering. The charge of profiteering was laid after detectives of the Department of Justice had de-coded his private cost mark which was on a raincoat displayed in his window. According to their story, his code was "God Help Us," and the raincoat displayed with the letters "O D" cost, therefore, \$23. They proceeded into his store to inquire the cost of the coat and were told that it was \$45. A charge of specifically violating the Lever Act was laid against him, he was arrested and bailed out for \$2,000. Rather than face the charge, he committed suicide by killing himself with a revolver.

fulness of a rich experience. He has been induced to give his life's story to the public and it reads like a delightful romance which one usually associates with the glorious days that so many people say are past for ever.

With the Empty Stomach Class

Mr. Capper says that business is the setting for the modern romances of fighting and that the men who furnish these romances are chiefly those who began in the empty-stomach class.

"That is where I started," he says, "and I am not ashamed of it. A human being could not be poorer than I was as a boy, not if he was to live through it. Often enough I had only a dry crust of bread to eat. Hunger was a pretty constant companion most of the time. And hard knocks, hard work and hard sledding generally kept me company until I was a grown man."

Mr. Capper's first job in life was as a little boy carrying water for men who worked four miles from his home on a bridge. He received for this work fifty cents a day. His first clerking experience was in a grocery store at Gresham at \$1.50 a week. He next started in the business to which he has since devoted his life—the clothing business. He thought himself a prince in a downtown shop at \$11 a week, which was afterwards raised to \$13.50. At the age of twenty he married; he had \$80 in

cash and a salary of \$13.50 a week. Shortly afterwards his father-in-law induced him to buy a cottage, for which he had to pay down \$200—the \$200, by the way, he borrowed from his father-in-law.

What Two Men Lost

The value of this property increased somewhat until he was able to borrow on it \$1,600, and this, with a few hundred extra, started him in business with two other men. Two years later he made a proposition to them to sell him half the stock, they to retain the other half, because they were not devoting much of their time or energy to the building up of this clothing business. They would not consent to it, so he left them and started in business for himself. "If they had accepted my offer," says Mr. Capper, "they would have received, by this time, \$250,000 in dividends on their \$2,500 and their half interest to-day would be worth more than half a million dollars. But they couldn't see things my way then, so I left the concern and started a little store of my own."

The Small Beginning

"The whole place wasn't as big as this office," said Mr. Capper in giving his story. "Six customers at once seemed like a crowd. But when the six simultaneous customers became a common occurrence I got a bigger store where I could take care of sixteen at once. Then I raised my bid to sixty at once, and so on, until to-day in our various establishments we can take care of six hundred as easily as I could handle the original half-dozen twenty-seven years ago."

How it Was Done

And here is where Capper's story is seen in the new year's declaration to work like H—. "The secret of any success," he says, "is so simple that it is strange we call it a secret. It is just this: To have a vision, a dream of something one wants to achieve, and then to work like the devil in order to achieve it. That—and one other thing: To put into one's work the idea of service to others. Some men have the dream—but it never gets beyond that because they are not willing to pay the price necessary to make it come true. Work fifteen hours a day? Not on your life! They would rather go to the movies or the cabarets, or play tennis or go skat-

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HAVE A NEW IDEA FOR A CIRCULAR ADVERTISEMENT

Fitzpatrick & O'Connell Present Themselves to the Public

"LET'S GET ACQUAINTED"
Features of Merit Which Add Value to This New Scheme

We find that retailers are always after new suggestions for advertising, and in spite of the millions of ways that have been used to advertise a business, something new is always cropping up which has in it points of outstanding interest and merit. Fitzpatrick & O'Connell, who are the proprietors of the Cambridge Clothes Shop, Yonge street, Toronto, have a new one.

Advertise Their Staff

Apparently, Fitzpatrick & O'Connell believe they have something in their staff that is worth while advertising to their customers and to others who, as yet, may not be their customers. They have just sent out a neat little folder which, in size, is 9 inches by 6 inches. The envelope in which it was mailed has on it three words only: "Let's Get Acquainted." Had it contained the name of the firm on the outside, there is a probability that a number of people would not have opened the envelope at all. But the three words are arresting to the eye, and to the mind, there is something in them that suggests further investigation. The front page of the folder repeats the three words.

On opening the folder one "Gets Acquainted." Seven young men (whether they are good-looking or not we leave to your judgment) look you square in the eye. The pictures of these seven young men as they appear in the advertisement sent out appear on this same page. Aside from the pleasure one naturally derives from looking at these young men, it seems to us that there is a feature of this folder which is of particular value, created by the very fact that the pictures are there. Advertisers well know the disposition of many people to consign to the waste-paper basket all such folders. In the case of this folder, they may consign a portion of it to the same place, but in many cases they will keep the photos, because everyone likes pictures, and as long as this picture hangs on somebody's wall, it is potential advertising.

"Ourselves"

On the leaf opposite the photos there is a short biographical sketch of the



members of the staff. As an illustration of how this is done: "R. F. Fitzpatrick, better known as 'Fitz', is president and manager of the company and 'Father of the Family.' Has been buying and selling men's garments for over twenty-three years. 'Fitz' is widely noted for the 'fits' he gives." The members of the staff are referred to in terms that suggest a familiarity between themselves and the customers with whom they come in contact. One is described as "genial, sincere"; another as "The Immaculate"; another "A Regular Caruso"; "Happy Abbie"; "A practical level-headed chap," and "The right-hand man."

The first page of the folder deals with the motto of the firm, "Our Service."

HAS BOUGHT LAMB'S HOTEL AND WILL EXTEND

John Brass, clothier and haberdasher of Toronto, has purchased the old Lamb's Hotel adjoining his store on the corner of Yonge and Adelaide streets. The amount mentioned in connection with the purchase of the property is \$150,000. It is Mr. Brass's intention to remodel the hotel by extensive alterations and to extend his business ventures on Yonge street. In connection with this remodeling, he is advertising a fifteen days' sale of his \$200,000 stock; the sale is taking place in all three stores owned by Mr. Brass.

The Proposed Turnover Tax

Apparent Object of the Tax is to Raise More Money—How it Would Work Out—Reasons For Opposing the Proposed Measure—Reasons for Favoring It—Watch the Commons.

SOME time ago, the suggestion was thrown out from Ottawa that a new tax was to be included in the forthcoming budget speech of the Minister of Finance, Sir Henry Drayton, to take the place of the Excess Profits Tax. No doubt, the suggestion was thrown out for the purpose of getting the views of business men, both manufacturers and retailers, on this proposed tax; and there has been a wide discussion of the proposed measure. There is a general recognition of the fact that such taxes must be imposed as will provide the necessary revenue for current expenditure and for the tremendous war debt which faces the country; and the men of the clothing trade have always expressed themselves as perfectly willing to assume that debt to the full measure of their ability to do so. So far as the Excess Profits Tax is concerned, the claim has been made by manufacturers especially that it rather restricted than encouraged enterprise and production because managing directors or heads of firms knew that greater production only meant greater taxation.

Will Bring More Money

If the suggestion from Ottawa that a Turnover Tax is to be substituted for the Excess Profits Tax bears the marks of semi-officialdom, then it is tantamount to an admission that the Excess Profits Tax is not yielding a sufficient amount to meet the financial obligations of the Government. If such be the case, then the Government apparently believes that more can be obtained through the proposed Turnover Tax. That is obviously the case, because not only does the man now coming within the scope of the Excess Profits Tax pay more under the proposed new tax, but all merchants would contribute their quota to this tax.

How It Would Work

As an example of the working out of the proposed turnover tax in comparison with the Excess Profits Tax, the case of a man capitalized at \$25,000 with a \$25,000 turnover might be cited. Ten per cent. is accounted a fair net profit, which means \$2,500. Of this amount, there is an exemption of 7 per cent. of the capitalization, or \$1,750. This leaves \$750, which is taxable under the Business Profits War Tax. The Government takes 25 per cent. of this amount, or \$187.50. Provision is made for a further levy of taxation when the capitalization is greater; but, for purposes of illustrating the difference between the two modes of taxation, this will serve.

Now, under the proposed Turnover Tax, which is the levying of a tax of one per cent. on turnover during the year, the taxes which this man would have to pay would be one per cent. of the \$2,500, or \$250. It will be seen, therefore, that the actual amount paid in taxes would be more under the proposed Turnover Tax than under the Excess Profits Tax.

Retail Merchants' Association Opposed

The Retail Merchants' Association have opposed the proposed new system of taxation for various reasons. Perhaps the outstanding reason against it is that it increases taxation. Merchants feel that they are already burdened sufficiently with taxes, and that with the restrictions that have been placed upon their merchandising it is more difficult than formerly to get their objective so far as a margin of profit is concerned. Moreover, they point out, the Turnover Tax would fall more heavily on the consumer. Every one who handles a commodity from the raw state down to the time it reaches the hand of the consumer, is charged one per cent. on turnover. Take the case of a suit of clothes, for instance. The sheep grower, the spinner, the clothing manufacturer, the wholesaler and the retailer would all be charged one per cent. on turnover. It becomes an item of expense that has to be reckoned in the merchandising of goods. There are other lines of merchandising where there would be more than five people taxed one per cent. on the turnover; and the ultimate burden would be borne by the consumer.

Others Favor the Tax

There are, however, others who favor the proposed tax and, from the way in which they figure it out, would not cost the merchant any more money in the end, neither would it fall any heavier upon the consumer. In addition, they claim, the Turnover Tax would be levied against all classes of business, against the fees of the lawyer and the doctor, against the sales of the real estate agent, against the stock broker. Their view is that it would entail much less trouble on the part of the merchant in making his returns, and much less expense—a decreased expense which would, in all probability, equal the extra amount paid in taxes over the present Excess Profits Tax. From the point of view of the Government, they say that expenses could be lessened materially by a reduced staff that would be necessary to handle the simpler returns from the Turnover Tax. The interest on borrowings contracted by the Government could be cut down considerably because, under the Turnover Tax, monthly returns would be made by the various business interests of the country, with the result that interest would be paid off more frequently and thereby lessened. And, finally, they claim that the present tax is unsettling to business interests, whereas under a Turnover Tax no restriction would be placed upon an impetus to do bigger business.

In all probability, the Turnover Tax will, at least, come up for discussion in the House of Commons when the budget is brought down by the Minister of Finance. The matter of the form of taxation to obtain during the current year is of first importance to the retail clothing men of this country.

Handling Overall Movement in Montreal; Used Knockout Facts and Flashes of Humor

J. H. Blumenthal's Sons, Ltd., Deals With the Serious Aspect of the Case by Presenting Facts Regarding Clothing Prices—Ridicules the Movement by Dressing His Staff in Overalls and Showing Latest Cuts in Windows.

THE firm of J. H. Blumenthal's Sons & Co., of Montreal, believed that the overall movement was an attempt on the part of the consumer to "kid" the clothier, though perhaps a manifestation of how the consumer was feeling with regard to high prices of clothing. And, seeing that it was a two-angled problem, this firm went at it in two different ways. Naturally, when the first evidences of the movement became apparent in Montreal, newspapers interviewed retailers on the question. R. H. Blumenthal, the vice-president of the firm, was one interviewed, and he hit out hard regarding the high costs of clothing. There were reasons for it, justifiable reasons, and he proceeded to give them right out from the shoulder. This interview is reproduced elsewhere in this issue. The firm felt that retailers had been too backward in stating their case about the whole clothing issue: Mr. Blumenthal proceeded to state it with great clearness and equal force.

The Other Angle of the Case

But there was the other angle of the case to be handled. As has been said, this firm believed the movement to be an effort of the consumer to "kid" the clothier; they retaliated by "kidding" the consumer. MEN'S WEAR REVIEW interviewed this firm to find out the idea in the back of their mind in dealing with it the way they did. They dressed their model window with overalls, accompanied by accessories that would be worn by the ultra-fashionable set. They had their clerks come to work dressed in overalls, so that living models might be seen. Celluloid collars and bandanna handkerchiefs, paper dickeys, flannel shirts and bow ties that fasten on the collar button were the fashion of the day. Blumenthal's was the attraction of the day; crowds visited the place and had a jolly, good laugh about it; moving picture men were on the spot and "ground" away at them.

Move Taken by Advertising Manager

There is a point in the story that should not be lost sight of. It was an excellent advertisement for Blumenthal's. When a man can draw thousands of people to his store in a day, can drive a point home in such a way that they fully appreciate the situation and go home, saying: "Well, that was a mighty good stunt," can get moving picture men on the spot making films that will be shown all over the country and in many of the prominent newspapers of the country—when a man does all this and more, he knows something about adver-

tising and he knows how to make the very best out of a situation.

Advertising Manager Talks

MEN'S WEAR REVIEW got in touch with the firm and the whole thing was told by the advertising manager of the firm, Edgar V. M. Gilbert. Mr. Gilbert told the whole story of the way in which they had handled the situation, that is, dealing with the serious end of it—the high cost of clothing—by the interview given by R. H. Blumenthal, and, in the second place, "kidding" the movement in such a way that no offence was given and one of the best advertising stunts imaginable put on.

"The publicity which the overall movement received in all the Montreal newspapers," said Mr. Gilbert, "was no greater than that which appeared in any other city. It was good, human-interest stuff—as a newspaperman might say—and the newspaper was entitled to run it as it was straight, legitimate news. Retailers of apparel who felt aggrieved that the papers should be so free with space for the moment forgot that the function of the newspaper is to serve its readers and present facts. So, no objection could fairly be taken by any retailer to the space given to the overall news.

Retailers Keep Silence

"Retailers kept silent. The news was spreading—everybody was talking overalls. Everybody accused the retailer of profiteering. And the retailer said nothing. It took a week before any of them mentioned overalls at all in their advertising; it is many weeks now and most retailers have done nothing about it. Was the silence of the retailer, the silence of the guilty? Such was the question the consumer asked himself.

"We felt that in fairness to ourselves and to all retailers that it was high time to refute some of the accusations which newspapers were making against the retailers. One cannot blame the consumer for accusing the retailer of high prices—for the retailer is the point of contact between the entire chain of distribution and the consumer, and the consumer knows nothing of the other steps in the process, and naturally blames the retailer for everything." Mr. Gilbert then told MEN'S WEAR REVIEW of the interview which R. H. Blumenthal had given to the paper, in which he had taken up the cudgels for all the retailers, being careful not to mention in his interview his own store in such a way that it could be construed as an advertisement for the store. What advertising the firm determined to get out of the situation

certainly does not show in the interview which is on another page of this issue.

Decided to "Kid" the Movement

"We do not carry overalls in our store," continued Mr. Gilbert. "We knew how ridiculous was the movement, that it was only a manifestation of how the consumer really felt about clothing prices. We knew that the consumer was kidding—pardon the Americanism—himself, and wanted to kid the clothier. So we decided that instead of being kidded, we would do the kidding. And we did.

"We advertised overalls—after managing to get a few pairs in the store—and said we showed the newest style of overall first. We announced the 'King George Model' overall, with pants pressed on the side as King George is said to wear his trousers. Every clothier knows that overalls are pressed that way, but we added that touch to inject a little humor into the thing. In the same advertisement we announced that, for the same men, we were showing the aquascutum coat—and that part of our windows usually devoted to the newest models would, for the day, be devoted to overalls.

Dressed the Window with Stylish Accessories

"So we dressed the window very carefully, wrapping the overall carefully on forms and making a good-looking window with what silk handkerchiefs, top hats, silk gloves and all accessories customary to the display of the highest grade suits could do. And the window card emphasized again that we showed the new styles first, that they could be seen on living models inside the store, and pointed out the King George creasing. A crowd stood by the window all day. The Pathe Freres people took movies of our salesmen in overalls, of the window display, and ran it in their weekly; papers ran pictures on the front page showing how ridiculous the overall looked. And the result was that we secured considerable publicity from the movement and ridiculed the overall movement to a standstill. Afterwards, one or two stores came out with an overall advertisement, but the thing was dead. Montreal had its fun; but instead of making fun of Blumenthal's, Blumenthal's ridiculed Montrealers who might have been thinking of wearing overalls.

Retailer Should Present His Case

"If the retailer would present his case aggressively," concluded Mr. Gilbert, "as does every other factor in the chain of

(Continued on page 73)

Canadian Dresser Wants Palm Beach Suits; Models for This Year Follow Worsted Cloths

Manufacturer Has Studied Canadian Requirements and Has Produced a Garment That Can Be Worn as Business Suit—Price May Be a Winning Factor in the Sale—Retailers Believe It Has Come to Stay.

THE Canadian dresser is beginning to take very kindly to the Palm Beach suit. This, perhaps, is due to two or three causes. The first is the weather. Just what scientific causes may be responsible for the fact that, of late years, Canada seems to be experiencing unusually long and hot summers is not within the province of this review to determine. The fact is there; and the retailer, whether he be situated in the heart of a great city or in the quieter life of the country, or where great drills burr into the bowels of the earth for her undiscovered wealth should not lose sight of the fact in preparing for his Summer's business. Well-dressed or even moderately dressed men in every section of the country are beginning to find that a third suit is a necessity—and a saving—as well as a great comfort during the torrid rays of the mid-summer sun. The Spring or the Fall suit are not just the thing for blood heat. Whether a man shakes the dust of the city from off his feet during a couple or three months of the year to seek comfort and rest by the side of lake or mountain, or whether he is obliged to remain at his work in city or town, he is beginning to find that a lighter weight suit is as desirable in July and August and, perhaps, September as a dish of ice cream.

Manufacturer has Studied Need

A second cause—and a not less important one bearing on the situation—is the fact that the manufacturer has carefully studied the tastes of the Canadian dresser while, at the same time, he has improved his output. The Canadian manufacturer was willing to admit some few years ago that the American production was far ahead of his. True, the cloth was the same, whether it be in a Canadian or an American factory; but the finished garment was not the same. The Canadian manufacturer to-day will not consent to take second place in this respect. It being a comparatively new thing in the Canadian market, he, perhaps, is not displaying the variety of models displayed across the line but it is not because he cannot do so or will not do so when the demand is for it. Moreover, the Canadian manufacturer realized that the proportion of Canadians spending their summers at popular resorts in comparison with those across the line was comparatively small; and that, therefore, the Palm Beach cloth as it was first known, namely, a very light cloth in color would have only a limited hope of success in this country for, at least, some years to come.

Alex. Miller, vice-president of the

Here's a Reason

If you are sometimes stuck for a reason to give an over-critical customer why clothing is so high in price, you might use this illustration, given to MEN'S WEAR REVIEW by a banker, whose word cannot be questioned:

There is a certain private dwelling in this city, on the second floor of which are seven machines—garment-making machines—and seven workmen engaged in operating them. This banker saw, with his own eyes, the pay-roll of these workmen and states that it was \$800 per week or an average of \$115 per week, so each workman. Moreover, he was informed, they were going out on strike in the near future if they could not get higher wages.

Miller Mfg. Co., of Toronto, in discussing this question with MEN'S WEAR REVIEW, gave a bit of interesting history in connection with the steps they had taken to capture Canadian trade in Palm Beach suits. Before they started to manufacture at all, they interviewed many retailers, asking them what quantities they could use each year, the styles they liked and their impressions of the possibility of the Palm Beach suit in Canada. At this time, they were not in the field for orders; they were simply canvassing the possibility. Mr. Miller stated that only one of all the retailers they consulted encouraged them to go on with the manufacturer of Palm Beach clothing; all others told them they could not hope to compete with American firms. Nothing daunted, however, they went in for it; and Mr. Miller says that business for the Summer of 1920 in comparison with that of 1919 is such that a comparison is odious.

Palm Beach Like Worsteds

Knowing that the original Palm Beach cloth would be unacceptable to the average Canadian dresser who wanted a light suit that he could wear to his office or his work, the product known as the Palm Beach cloth is now following closely upon the worsted designs. The effort is being made to copy the woollen creations because they are more adaptable to Canadian dressers. The original plain cloth is still the vogue for a certain

class of dressers who invade the popular Summer resorts or who want a sporting suit; but the Palm Beach suit of 1920 will look more like the ordinary worsted suit in outward appearance, while possessing the texture which makes it lighter and more suitable and comfortable for the hot months of the Summer.

Worn in West and Mining Districts

"The Miller Mfg. Co.," said Mr. Miller, "for the past fifteen years or more experienced a big demand for Summer clothing and during this time turned out considerable quantities for Canadian trade. This demand, however, was confined chiefly to certain districts as the disadvantages of the ordinary cotton fabric prevented a general adoption of Summer clothing amongst the majority of men. Out in the West there was little demand for it last year even because men thought the cold nights would make the Palm Beach suit of little use. This year our biggest orders are coming from the West. You would be surprised to know that large quantities are also being used up in the mining districts of Northern Ontario." Mr. Miller added that, whereas their last year's business was principally sorting business, this year's was largely placing orders, demonstrating to them that the Palm Beach suit had come to stay.

Price May Make It Even More Popular

With the price of clothing so high, men are beginning to figure how they can cut down on their clothing bill for the year. The retailer can easily convince the consumer that a third suit for the hot months of the year is a saving to the Spring or the Fall suit. The prices of Palm Beach suits for this Summer range from \$14 to \$25; they can be sold, therefore, to the consumer at a comparatively reasonable price.

Retailers Believe It Has Come To Stay

The Palm Beach suit came up for discussion at the last convention and many retailers, led by E. R. Fisher, of Ottawa, and Ed. Mack and R. F. Fitzpatrick, of Toronto, gave their opinion that the Palm Beach suit had come to stay. Enquiries amongst retailers by MEN'S WEAR REVIEW lead to the conclusion that they are going to push the sale of this Summer suit more this year than ever they have in the past. Many of them are promoting the sale, as they stated at the convention they would, by advertising that their Palm Beach suits are the Made-in-Canada product.



The above is a picture of the windows of Wiles & Quinlan, of Brantford. They occupy a unique position in Brantford, which makes their window space doubly valuable, and they, therefore, paid double the attention to them. All suburban street cars coming into or going out of Brantford stop in front of their store. Moreover, as one comes down from the Grand Trunk station to turn up the main street of Brantford, the windows of this store are the first objects that strike the eye. These windows, therefore, have a great commercial value, and Wiles & Quinlan make every possible use of them. They dress the windows frequently—never less than once a week, and generally twice—and they are dressed artistically. Just across the corner from them is a waiting-room and a big square, and they figure out that attractive windows will draw the people to them and make sales for them. These silent salesmen are on duty all the time; and Wiles & Quinlan have found that well-dressed windows, frequently changed, are as good salesmen as they can get.

Over Twelve Million Dollars Invested in Furnishing Goods

Report for 1918 Shows Greatest Investment to be in Quebec—Total Value of Products \$17,876,956—Interesting Figures Regarding Wages Paid.

THE preliminary report of the Men's Furnishing Industries in Canada for the year 1918 has just been issued by the Dominion Bureau of Statistics. It covers the operations of 84 individual establishments in the Dominion, distributed among the different Provinces as follows: Ontario 38; Quebec, 31; Manitoba 9; Alberta and British Columbia 4; Nova Scotia and New Brunswick 2.

Capital Investment

The total of all the capital in the industry was \$12,647,413 for the entire Dominion; \$4,406,192 for Ontario; \$6,088,910 for Quebec; \$1,248,854 for Manitoba; \$858,356 for Alberta and British Columbia, and \$45,101 for Nova Scotia and New Brunswick.

It is interesting to note the wage scale that obtained in the year 1918, and to observe that while only 104 males

received over \$25 per week during that year, and 5 females, it is doubtful if many are receiving less than that now. It is understood that one of the recent demands of the garment workers was that no apprentice be taken in at less than \$17 per week. This report shows 149 males and 2,052 females receiving between \$5 and \$10 a week; 205 and 1,197 respectively between \$10 and \$15 a week; 188 and 302 between \$15 and \$20 a week; 114 and 59 between \$20 and \$25 a week, and 104 and 5 over \$25 a week.

Materials and Production

Shirts	25,289,105
Collars	1,043,299
Overalls	3,953,981
Smocks	1,842,153
Working shirts	1,706,146
Neckties	602,417
Suspenders	816,000

Would Brand Dealers in German Goods

Must Label Themselves "Dealer in German Goods"

Senator Lynch-Staunton of Hamilton has introduced into the Canadian Senate a bill which will be an amendment to the Criminal Code so that "every person who knowingly deals in goods, wares or merchandise, which are in whole, or in part, the growth, production or manufacture of Germany or Austria-Hungary, shall keep posted in letters easily legible over every outside entrance to his premises, 'Dealer in German Goods' and shall print the said words prominently in all his advertisements and stationery."

In introducing the bill, the Senator stated that the penalties proposed were six months' imprisonment or \$500 fine or both. The law is not to apply to goods in stock at the time of the passing of the Act. He said he proposed to get the bill into the Commons so that thousands of Canadians, like himself, who objected to buying German goods, might so be placed on their guard on entering a shop against having such goods passed off on them.

No Placing Orders for Silk Neckwear in 1920; British and Continental Houses Booked Up

E. F. Ely, of Ely, Ltd., Says Silks Hard to Get, Prices Will be Higher and But a Smattering of New Creations—Production the Aim of Overseas Houses—British Cotton and Woollen Firms Aim to Control World's Markets.

“PRICES are going to be higher and there appears to be no tendency for them to come down for a long time,” said E. F. Ely, of Ely, Ltd., Toronto, to MEN'S WEAR REVIEW. Mr. Ely left two months ago for the United Kingdom and the continent in search of silks and hosiery for his manufacturing and wholesale trade. He visited the principal silk, cotton and wool centres of the United Kingdom, then went to France and Switzerland in search of those exclusive creations that are used in Ely's neckwear. Like many another traveller returning from England and the continent, he says that business there is being done on a gigantic scale, that industry was never more aggressive and that, apparently, England is making preparations to control the cotton and wool markets of the world.

A New Factory Behind the Old One

“Don't believe all you read or hear about production falling behind in England,” said Mr. Ely. “Every manufacturer is making preparations to produce more than he ever did in his life before and there is a new factory going up behind the old one. Apparently, England is making preparations to control the cotton and the woollen markets of the world. Amalgamation of many of the leading manufacturing industries is becoming a very common thing and big firms are getting together. Walkers are joining up with Jasons, and Hollands are going in with somebody else; Horrocks are amalgamating with other big firms.”

Silks Sold Up a Year Ahead

Mr. Ely, while securing silks, was unable to get anything for immediate delivery. “So far as neckwear was concerned,” said Mr. Ely. “I found that all houses were sold up for a full year ahead and could not get any orders booked for 1920 at all, nor have American or Canadian buyers been able to do so for the last couple of months. That does not mean, of course, that we still get no silks during 1920; the orders we placed six or eight months ago are now coming in. The prices will be higher and there appears to be no tendency for them to come down for a long time to come.”

But Few New Creations

Mr. Ely said that there were few if any new creations in neckwear silks. Whether it be in England or on the continent, manufacturers are giving their undivided attention to production rather than the creations of fancy or extreme silks. The demands for silks from every corner of the world are so insistent that manufacturers figure out that it would

Wise Tricks in All Trades; Bucking the Mail-Order Business

Have you ever had a mother come into your store with her boy to have several suits tried on him; and when you have found one that fits him like the paper on the wall have her ask you what size it is, and then walk out saying she will be back again, or that she was only looking for a friend? Well, she possibly has an order for a distant mail-order house all filled out with the exception of that size, which she fills in as soon as she has left the store and posts it forthwith.

“For years,” said a merchant to MEN'S WEAR REVIEW, “I spent much of my time fitting clothes for mail-order houses. This was most noticeable in boys' clothes. A mother would bring the boy in with an order in her pocket for a distant mail-order house. She would ask me to try on two or three suits of clothes on the boy until, at last, she would find the correct size. She would ask me the size, then leave the store without buying the suit, but saying she would be back again.

“I tried this out by taking off the tag and when she did not care for the first suit I showed her another till I finally got what she wanted. I followed this plan by taking all the sizes off the suits and making a private code for the sizes which is known only to myself. Now, when anyone asks me what size this or that suit is, I say ‘I don't know, but it seems to fit perfectly.’

“I believe I have stopped fifty people sending out of this town for their suits last year. In several cases I got admissions from them to this effect, ‘Well, I saw some nice suits in the catalogue but I hardly knew what size he took.’”

Here is a good tip. A word to the wise is sufficient.

be a waste of time for them to adjust their machinery and looms to fancy designs.

In hosiery, for instance, Mr. Ely showed MEN'S WEAR REVIEW a sample of the lines that will be strong for Fall 1920. They are ordinary ribbed hose in various shades, heather being one of the strong shades. Their texture is such because manufacturers have found that they could use the machinery used in making soldiers' hose during the war for the manufacture of a little finer ribbed hose for civilian use. Prices will be high enough but there is little that is novel about the Fall creations. In this line, again, manufacturers are concentrating on production to catch up with the world's demands. Light weight and fancy hosiery, said Mr. Ely, are not to be had.

Shortage of Wool Goods

It is Mr. Ely's opinion that there will be a shortage of wool goods during the present year, that is, goods from the old country. Home consumption is, in a large measure, responsible for this; there is also big trade with the continent. “The only man who can get goods now,” said Mr. Ely, “is the man who is right on the spot and gets them when

they come forward on the shelves. It is difficult to get anything for this year on advance orders.”

Looking After Canadian Trade

The question was put to Mr. Ely whether he felt that the British manufacturer was side-stepping Canadian or American trade for continental orders. He did not believe so; but on the other hand, said that the British manufacturer was making a real effort to cultivate Canadian trade. “I believe,” he said, “that Canadians above all others can get orders filled to-day. The British manufacturer is really anxious to develop business with Canada rather than with any other place in the world.”

General Conditions Approaching Normal

Referring to conditions generally amongst the British textile manufacturers, Mr. Ely said it was wonderful how quickly they were getting back to normal. “In spite of the fact that the war has been over only about a year and a half, conditions are almost normal again. English industries are building for the future. Additions are being made to nearly all the factories so that production may be speeded up and the United Kingdom occupy a commanding position in the markets of the world.”

Moral of the Overall Movement; Public Teaches Itself a Lesson

High Prices Due to the People Themselves--Can't Stand Fat Years as Well as Lean Ones--
If They Live Extravagantly Must Pay Extravagantly — May Help Things Back
to Normal.

WHAT is the moral of the Overall movement?

If there is a rational answer to that question, it will help the men of the trade in their business. Behind all the froth, the silly parading that has gone on, chiefly in the United States, and the adoption (for the time being) of this new fad by a number of people, the majority of whom adopt it as a sensation rather than as the result of any well-founded reasons for doing so, behind all this there may be, we believe perhaps there is, developing a consciousness of unhealthy conditions which, it were better, did not exist.

MEN'S WEAR REVIEW is thoroughly convinced that this movement is not the outcome of conditions over which clothing men have the slightest control. Why it should have started on men's clothes rather than on necessities of life used every day of one's life, and on which necessities there is every bit as much need for investigation as on men's clothes, is partially a mystery; on the other hand, it is doubtless due to the investigations that have gone on in both Canada and the United States with, so far as Canada is concerned, no unfavorable results whatever.

Conditions Due to People Themselves

There are comparatively few people in the world who are as able to stand prosperity as they are adversity. There will have to be a big change at heart in the human race before it can learn as many lessons out of seven fat years as it can out of seven lean ones. It seems to us that the outstanding feature of the Overall Movement is that it is the first indication that the public is beginning to teach itself a well-needed lesson, namely, that if it will live extravagantly it must pay extravagantly. We are glad to note that the retailers in this country have started a publicity campaign, the object of which will be to inform the public of the reasons for the high cost of clothing. If that campaign is conducted intelligently, we verily believe that the public will have a much different opinion of clothing men at its conclusion than it did at its commencement.

These Are Some of the Fat Years

Not long after the war started, the fat years—such fat years as this country had never before known—began. Those who remained at home were drafted into the great army behind the army, and while their fellows fought for \$1.10

a day, they received wages that mounted ever and ever upwards. Those who believe that war is a refining fire have been disabused of this opinion long ere this; the fact of the matter is that we are living, perhaps, in the most selfish and self-centered age of all the world's history. Everyone got big wages, the laboring classes came into new consciousness both by reason of their increased numbers and influence, and demand after demand was made, which, under the pressing necessity of more and more production, had to be met. When the war ceased, there came another disillusionment. People believed that things would drop with a dull, sickening thud, that prices would tumble and that hard times would set in. The direct opposite happened. It suddenly became evident that the world's storehouses were empty and had to be refilled. New profits were made, greater demands came from the workers by hand, there seemed to be no limit to anything. Truly, the fat years had come, and the people began to illustrate the old adage that they can stand prosperity less than adversity. They have indulged in a wild orgy of extravagant buying. Clothing men know full well that the hardest sales to make are of the cheapest goods. Consumers have come to believe that "price" is the mark of "quality." They have demanded the very best that was to be had in clothing, irrespective of price, and clothing men would have been foolish not to have on their shelves what the public demanded.

Simple Law of Economics

Here again, the simple law of economics has worked as it always does. The thing in greatest demand is bound to increase in price because demand regulates supply, and short supply means high price. The public has been determined to wear fine chalk-lined worsteds, with the inevitable result that fine chalk-lined worsteds have gradually increased in price. The public will soon learn that this simple law of economics will operate in overalls just as it does in worsteds, and that prices will soar again. There is really no reason for the people crying "High cost of clothing," except, perhaps, because they have cried high cost of everything else and by their own buying extravagantly have helped to send prices to where they are. There are scores of stores all over this country selling suits of clothes as low as \$18 and \$20; but the people do not want \$18 and \$20 suits, what they really want

is a \$100 suit for \$50, and they don't know why they can't get it, so they imbibed impressions created by an ill-informed press that clothing men are profiteers.

May Help Back to Normal

Hayden, Stone & Co., in a recent weekly letter, said this: "We believe that one of the most significant bits of news is the report of the formation of Overalls' Clubs in various parts of the country. This is more than merely an amusing news item. One of the underlying reasons for the high prices has been reckless public buying. We believe that the public are getting tired of this, they have the remedy for the situation right in their own hands." Clothing men will subscribe to this statement wholeheartedly. While they are, for the time being, to be the "goats" of this movement, we believe that it may spread to other lines of merchandise, indeed it has already done so in some of the Canadian cities. If the final result of the movement is such a reduction of extravagant buying that, because of the decreased consumption, production may catch up with the world demand for all lines of clothing, and for other necessities as well, then the movement will not have been in vain because we will go back to conditions that are more normal, and in which merchandising is made easier. Merchandising under present conditions has not been, as merchants well know, an easy science. It has been extremely difficult. Clothing men quite fully realize that the turn in the road is coming and that when it does, they stand to lose a good deal by it. When that time comes the public, of course, will forget all about them. Unlike some other industries we know of, industries that are basic, clothing, under adverse conditions, will not be taken under the wing of the Government and protected against a falling market price.

GLOVE AND MITT INDUSTRY 1918

The report of the Dominion Bureau of Statistics on the glove and mitt industry for the year 1918 shows that in the 36 establishments in Ontario, there was \$2,586,240 invested; in the 18 in Quebec, \$3,315,328, and in the 3 in British Columbia and Manitoba, \$389,701. The cost value of the materials used at the works was \$5,636,549; while their selling value at the mills was \$11,078,231.

Manufacturer Studies Fall, 1921, as Retailer Studies It for 1920

He is Wondering How Long Consumer Will Be Able to Pay Soaring Prices—Buying for Fall, 1921, Either Light or Stopped Altogether—Believes That Crest Not Yet Been Reached—Catching Up Because Consumption Decreasing.

MANUFACTURER and retailer alike are beginning to ask the question, "How long can the consumer pay?" For a full year ahead, both see not only present high prices, but higher prices still. Whether it be clothing or haberdashery, the same conditions obtain—the demand is still far in advance of the supply. Getting back to the simplest law of economics, until this condition is ameliorated, prices certainly cannot fall; and if the demands of labor keep on increasing as they have in all textile industries during the last two years, prices must continue on the upward tendency. Production has either got to increase—and there is little indication that this is the case—or consumption has got to decrease. The question that is uppermost in the minds of every retailer—and he will do wisely to study it carefully week by week—is, "Is consumption on the decrease?" "Is there, as yet, any indication that the time has come when the consumer cannot or will not pay present high prices or higher prices?"

What Are His Motives?

It is, perhaps, of passing interest to speculate on the motives of consumers if they reach this attitude of mind—and MEN'S WEAR REVIEW believes there are not wanting some indications that the consumer is beginning to give serious consideration to his ability to pay higher prices for clothing. Overall leagues and their kind may only be a ripple on the surface; but, perhaps, they may be the handwriting on the wall. We do not believe that the consumer is beginning to consider this question because he is imbued with a belief that the clothing man is a profiteer. Retailers in Toronto, where the order of the Board of Commerce is in effect, say that customers seldom, if ever, mention it; and there seems no disposition on the part of the consumer to take any refuge behind it. Neither is there much indication at present that retailers are having any difficulty in getting high prices. But the great middle classes—the workers by brain, as they are called—the men on salaries, have not had their wages increased in proportion as the laboring man has. And higher still than these are the men who can easily afford new clothes if they want them but who realize that present levels cannot be maintained indefinitely and that only decreased consumption will reduce the inflated money circulation and thereby bring back the world's gold reserve to something like normality. There are, per-

haps, some indications that among these classes more conservative buying is beginning to assert itself.

Looking to Fall 1921

After discussing this question with several manufacturers, MEN'S WEAR REVIEW got the impression that they were looking at Fall 1921 as the retailer is looking at Fall 1920. He is a year ahead of the retailer. He knows that prices of all materials which will be used by him for Fall of 1920 and Spring and Summer of 1921 are such that there cannot possibly be any reduction in prices. He has either stocked his warehouses with sufficient cloths for the next full season or he knows what prices are going to be. He knows that all British mills are filled up with orders for this year and half of the next—some of them have run on to the end of 1921. But beyond that—what? He, too, is asking himself the question, "How long can the consumer pay?" There are differing opinions, however, as to what is going to happen; some believe that a drop in prices will come; others that they will mount still higher.

A Hard Situation

"It is one of the hardest situations we have run into," said one manufacturer, in discussing the question with MEN'S WEAR REVIEW. "As I see it, and taking into consideration the position we are in at the present time we have simply quit buying. We are in a position to stop buying, perhaps, better than others are because we have enough goods coming in or in stock to take care of all next Fall and the following Spring's business, that is, we have enough goods for all of next season's trade. Prices on these cloths have advanced since we placed the orders from six to twelve shillings per yard. When we buy goods that the retailer must sell at \$125 a suit, I have a feeling that the time is coming when the people who buy those suits will back up. If a man finds that to replace the suit he is wearing he has to pay \$125 when it formerly cost him \$100, I believe he will wear it a little longer, even if it is a little shiny.

Getting a Little Nervous

"It is a hard situation to size up," continued this manufacturer. "I am beginning to get a little nervous about the prices. If we reduce the consumption per capita the production will catch up with the demand. I think that is

what is beginning to happen now—production is beginning to catch up with the demand, not so much because of increased production but because of decreased consumption. And when production catches up with consumption, prices will begin to come down. I feel that by the end of this year, prices will begin to get normal."

What a Retailer Said

MEN'S WEAR REVIEW has discussed this question with many retailers and while they practically all say that prices are very easy to get yet, they are speculating as to the coming Fall when the prices of clothing will be from 25 to 50 per cent. higher than last Fall. The remark of one retailer was significant. "I find no difficulty in getting high prices from the laboring men," he said. "The men who are beginning to hold back are the men who can readily afford new clothes if they want them; but, looking at the whole financial situation and the rapidly rising prices, they feel that a halt must be called somewhere for national reasons and they are making their old suit last a few months longer." He supplemented the opinion by telling of two men who had recently come into his store: One a workman to whom he had sold a \$50 overcoat within a few minutes, and the other a wealthy man who had said, on being told the price of his usual suit, that he would make the old one do a little while longer.

Crest Not Yet Reached

But another manufacturer had still another view of the situation. "As far as we can see," he declared, "we have not nearly reached the crest yet. I would not be surprised to see overcoats a year from next November at \$150 and suits of clothes the same price. Clothing will be 20 per cent. higher in Spring of 1921 than it will be this next Fall. There is only one thing that will bring down prices and that is over-production." This manufacturer did not see over-production in sight yet. Labor, he said, would never go back to where it was prior to the war when sweat-shop conditions were so prevalent. Nor did the manufacturer want conditions to revert to those days. For this reason, clothing would never again be cheap as it was before the war, and he doubted if it would go down in price for many years. He did not greatly believe in the view that production would catch up with the demand because consumption would

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Art Percy, of Brantford, a picture of whose window appears above, makes a specialty of hats. Knox, Stetsons, Borsalino, and other first-class makes are carried in his stock, which is said to be one of the largest in Western Ontario. How to sell those hats is, of course, his problem. He relies very strongly on window dressing, and during the Easter season, when the young men of Brantford are out after their Spring bonnet, he makes every possible use of this window. For three weeks or so this window has nothing in it but hats, and the attractive way in which they are displayed is shown in the above picture. But his window is merely the stepping stone to the inside of the store, where he carries 700 or 800 more, neatly and conveniently arranged in racks, and where the price of those in the window is told. He believes that with prices as they are at present it is unwise to place price cards in the windows; they merely scare the prospective purchaser, so he waits till he gets on the inside to break the news to him.

Mr. Percy does a liberal amount of newspaper advertising, but a novel plan, which he has found to bring results, is to supply the local theatres with envelopes in which they can place the tickets for their shows that have been bought. As most people in Brantford, as well as elsewhere, attend the theatre, Mr. Percy finds that scheme a most effective one.

Other than hats, Mr. Percy carries a good line of clothing and haberdashery.

Special attention should be directed to the background in this window, which is a simple, but very striking, one. It has a good deal of "pep" in it and readily catches the eye of the passer-by.

Firm's Name Now Kay-Cornforth Co.

Silent Partner's Name Now
Added

The Kay Cutting Co., manufacturers of narrow fabrics, bindings, canvases, skirt beltings, etc., have made a change in their name. Mr. Cornforth, former silent partner, having his name added, the firm will now be known as the Kay-Cornforth Co. They have also moved to new and much larger premises at 373 Aqueduct Street, where they will have double the capacity. A quantity of new machinery is being added and new lines will be manufactured, amongst them imitation leather gimp for automobile manufacturers.

BIG SALE OF KHAKI CLOTH

Clothing manufacturers of Britain have purchased from that Government their remaining stock of civilian clothing intended to be supplied to demobilized soldiers. There were approximately 580,000 suits and the amount paid to the Government Disposal Board was £1,750,000. In the terms of the sale it was stipulated that the suits were to be retailed at £3, 3s. per suit, and the purchasers are also obliged not to export any of the suits within two months of the date of the contract. It is expected that these suits of clothes will be distributed amongst about 11,000 retailers who buy at a fixed price whatever the quantity ordered. There are about thirty-five different patterns of cloth.

MANAGING-DIRECTOR VYKING CO. IN CANADA.

A. B. Hargraves, managing-director of the Vyking Mfg. Co., Ltd., Chorley, Lancashire, is expected to arrive in Toronto shortly in connection with business interests associated with his own firm which manufacture raincoats and waterproofs. Mr. Hargraves, during his stay in Toronto, will stay at the King Edward, and all business communications should be forwarded to that address. Mrs. Hargraves is accompanying Mr. Hargraves, and the trip throughout Canada is one with which business is to some extent combined with pleasure.

Textile Industries Good Year; Profits Range from 18% to 25%

Woollen, Cotton and Hosiery and Knit Goods Industries Prosper in 1918—Profits are 18.41%, 24.7% and 25.8% Respectively
—Good Export Trade Being Built in Woollens
—Detailed Figures.

STATISTICS published recently by the Dominion Bureau of Statistics at Ottawa show that the profits in the woollen, hosiery and knit goods, cotton textile industries of Canada during the year 1918 were 18.41 per cent., 24.7 per cent. and 25.8 per cent. respectively. That the woollen industry requires the most skilled hand of the three principal industries is shown by the average wage, both male and female, paid to the workers in these respective industries. In the woollen textile industry, the average wage paid during that year was \$624.04; in the cotton industry, \$528.23, and in the hosiery and knit goods mills, \$516.32. Since that time, two years ago, it is pretty safe to assume that wages have increased on an average of 75 per cent.

Production of Woollen Industry

These statistics show that during the year 1918 the total value of the woollen products at the works was \$25,063,515; while the total expenses were \$21,485,197, leaving a net profit of \$3,578,318 or 18.41 per cent. on the invested capital. In this year all branches of the textile industry in Canada experienced prosperous times. There was an insistent demand for textiles of all descriptions, and although the demand fell off in certain lines immediately after the end of the war in war zones themselves, there was a decided improvement in the early half of 1919. Export business secured by the provision of Government credits was of material assistance to the manufacturers of cottons, woollens and knit goods as well as to the garment manufacturers. This was due to the fact that clothing was most urgently needed, next to food-stuffs, in the countries that took advantage of the Government's offer to provide the necessary credits. Steps were taken by the woollen textile trade to secure export trade of a permanent character, as distinguished from the temporary needs of the afflicted countries of Europe overridden by the German invaders. A fair measure of success has been attained up to date, and Canadian goods are being sent in fair quantities to countries that were hitherto unacquainted with textiles from this country.

Cotton Industry Production

The report of the cotton industry covers some 26 plants, of which there are 12 in Quebec, 10 in Ontario and 4

in the Maritime Provinces. The invested capital amounts to \$53,796,394, there being \$36,467,625 invested in Quebec; \$10,747,059 in Ontario, and \$6,581,710 in the Maritime Provinces. The average profit in the cotton goods production, according to the Bureau statement, was 25.8 per cent.

In the Bureau's report on knit goods and hosiery there are 108 plants taken into consideration, of which 80 are located in Ontario, 17 in Quebec and 3 in British Columbia, 5 in the Prairie Provinces and 3 in the Maritime Provinces. The capital invested was \$31,092,866, and the average profit was 24.7 per cent.

SCHEME FOR STANDARDIZING CLOTHING

A British member of Parliament, Sir Charles Sykes, has taken the lead in prompting a voluntary standard clothing scheme. The idea is that woollen manufacturers shall set aside a proportion of their output and that the cloth shall be worked up on a conversion cost basis by the clothing manufacturers and sold at a fixed cost to the public. A number of woollen manufacturers have intimated their willingness to take part, providing that the worsted manufacturers and Scottish firms agree to make a similar contribution of output. If the scheme is brought to fruition it will mean a further reduction in the export of woollens. Already the production of the mills is fully pledged, either for home or export trade for months ahead; and if the standard clothing scheme is adopted, it will involve further delays in shipments on current contracts.

Labor's View of Overall Movement

J. T. Foster, President Trades and Labor Council, Montreal—"If business men take to wearing overalls the cost will inevitably go up. That means that the workers, who are the only ones who really need overalls, will have to pay perhaps double, perhaps treble, for the denim that they are paying now. There is only one remedy for that and that would be for the workers to demand higher wages to meet the increased cost of their overalls, which last only a few weeks under hard wear. This, in turn, would mean that the general cost of living would go up another notch, leaving conditions in the end worse than they are now."

A despatch from New York says that the new fad of "Overall Clubs," which became popular as a means of killing the high cost of clothing in a number of American cities, is already crumbling. Due to the increased demand for ducks and denims and other brands of overalls and jumpers, manufacturers jumped the prices until the average overall has gone from \$2.50 as high as \$6.00 a pair. This is where the innovation hits the real workingman, the man who is obliged to wear overalls all the year round. As a result there are loud protests from the toilers against this unnecessary boost in prices and the U.S. Government is being appealed to for protection. A number of the overall clubs that started out with such commendable ambitions are already disbanding as a result.

Tom Moore, President of the Dominion Trades and Labor Congress—"It might have been more popular if I had come to this meeting in overalls, but I think, in connection with this movement, that if those wearing them now had given more consideration to those forced to wear them, there might not be so much industrial unrest in this country."

The Trades and Labor Council of Brockville has gone on record in decided opposition to the overall fad in its effect of increasing the cost of this class of wearing apparel.

Mr. Brown, a Labor leader of Toronto, said: "There is a far more important side to this question and that is the tendency of such new ideas to lower the general standard of labor and industry. It is patent to me that if the majority of business men and others buy jeans and overalls and shoddy shoes, the tailor will go out of business, the shoemaker will become an effete manufacturer and, in a general way, industry will deteriorate."

Karl Homuth, Labor member for South Waterloo in the Legislature, asked the members of the House one afternoon if they knew what it would mean if they encouraged the overall movement by joining it and appearing in the House clad in overalls? He pointed out that the result of the movement already was to jump the price of overalls, which were a necessity to the workingman, from \$2.00 to \$4.00, \$6.00 and even \$10.00.

The Brantford Trade and Labor Council went on record as opposed to the overall movement, believing it would have an injurious effect upon the workers in the affiliated trades of garment workers and tailors.

Cotton Threatened by Boll Worm; Non-Planting Cotton Zones Needed

New Blight Has Made Great Ravages in Texas and Louisiana—Results in Further Advance in Prices—Rigorous Steps to be Taken to Stamp Out Infection.

A SCOURGE of unusually harmful proportions has developed within the last two years in the cotton fields of Texas and Louisiana, a scourge known as the pink boll worm. While the supremacy of the cotton growing industry of the South has, within recent years, been challenged by the State of California, the world's supply of raw cotton will be, in a somewhat serious measure, curtailed by this blight, which threatens to deprive the markets of 1920 supply from these two sources. This blight made its appearance in these two states two years ago. Immediately, planting in such sections as were invaded by the boll worm was discontinued and the beneficial results were seen. But planters became so sanguine of these results last year that they began planting again before the boll worm had been entirely driven back, with the result that the blight is more apparent than ever this year. By so doing, they have defeated what good was done in the first place by restricting as much as possible the affected area.

Conference Held on Subject

A conference, in which every cotton-growing state of the Union was represented, was recently held in Washington, and it was pointed out by Government authorities of the Agriculture Department that only the most drastic steps would prevent a serious injury to the whole cotton area of the south. It is believed that, should the States of Texas and Louisiana refuse to take action in the matter to discontinue cotton growing for a number of years, action would be taken by the Federal Government to restrict the movement of cotton and cotton-seed from such states. It is unlikely, however, that such drastic measures will have to be taken by the central authorities as the representatives from the affected states have signified their intention of working with the Agriculture Department in every possible way to eradicate the evil. Louisiana has already taken the necessary action; it only remains for Texas to fall in line.

Prohibition of Growth Only Cure

It is recognized that the extermination of this insect in Texas and Louisiana is absolutely contingent upon the prohibition of the growth of cotton in infested areas. The growth of cotton under restriction or other methods of control simply means, perhaps, the slower but no less certain ultimate spread of this

insect. Extermination is possible only when the infestation is just beginning, and when the insect is scanty in numbers and limited in distribution. Any postponement or limitations, therefore, at this time mean practically the loss of this opportunity of extermination, and an acceptance of the ultimate spread of this pest throughout the whole of the South.

Prices Advance With the News

With the news that this pest had spread to a considerable extent in these two cotton states and that the whole of the South was threatened unless immediate drastic efforts were made to stop it prices of raw cotton advanced

from 70 to 85 points in one day on covering. With cotton goods already nearly out of sight so far as prices are concerned, retailers will view with alarm any further causes which may have the tendency to still higher boost present peak prices.

AN ARTISTIC ACHIEVEMENT

Not very long ago an artist, while experimenting with tissue paper on glass, accidentally discovered a new means of artistic interior lighting. By this new process an artistic picture, a group of human figures, or anything which the artist may conceive, is produced by placing pieces of tissue paper on glass in such a way that the picture will be brought out by a light from behind. The light is so arranged that it is diffused back of the picture and remarkably artistic effects are produced.

By means of this form of lighting, the chandelier with its bunched lights would be done away with. The lighting of a store department could come from behind the walls or from behind the flat surface of a picture, at once beautiful and in keeping with the contents of the room.



Darling in N.Y. "Tribune."

HUNTING THE PROFITEER

Some of the "Live Wires" in Business Now Have Their Own "Clipping Bureau;" Articles Are Filed Away for Future Use

The Real Busy Man Who Is Always On the Look-out For Anything That Will Help Him
In His Business Has Overcome the "Has-no-time-to-read Obstacle" By Filing Away
Articles From Trade Journals That Catch His Eye.

"BUT I don't get time to read" is an excuse that is sometimes heard for not using trade newspapers.

There never was a time when there was so much business information published, and it is to the credit of business papers there never was a time when so much of it was read, thoroughly digested, and used by those who are most progressive.

And it is a peculiar thing that this plea is never heard from the really successful business men. The more busy some men are the more attention they seem to give to new articles in trade papers and new ideas. Now here's a secret—

A great many business men do not read at all. They skim over a publication, mark what they want, and have someone file it away. This seems to be a very wise course, for seldom does a problem confront a merchant just at the time an article appears in his trade paper. But if he has the article on hand

where he can get it, sooner or later a problem will come up that will be handled by just that very article. Every one realizes that a good trade newspaper contains much valuable information every week. Ideas should be available every month in the year.

How They Do It

Every merchant does not have problems confront him at the same time a trade journal presents the solution of those problems in a timely article. If trade journals could work out a plan whereby they knew just when every merchant was going to have certain difficulties and then publish aids or suggestions on those problems at that time, everything would be lovely.

But merchants can, and do, avail themselves of the information that is presented month by month, and week by week, in the various publications devoted to the problems of merchants and merchandising. One of our customers who has had much experience in writ-

ing and handling advertising campaigns, also planning store openings, has evolved a plan which he has been using for some years, and which has proven invaluable to him.

Briefly stated, he has been keeping for a number of years a complete file of all clippings from all trade periodicals which have dealt with any or all subjects in which he thought he, as a retail merchant, might at some time in the future be at all interested. He realized that if he simply read the trade papers from month to month he would be accumulating a mass of valuable information no doubt, but information that would do him no particular good at that time unless it happened that some particular information that was imparted in the columns of a trade magazine would connect up with something that he was needing in his business just then. But, on the whole, this merchant knew that he could not count on having this happen, so he began a filing system and a sort of private "clipping bureau" of his own, which has now grown to enormous proportions, but which, during its growth, has more than proved its worth many times during the years that it has become established.

Every month, instead of trying to read all the trade periodicals, he skims over them and culls from their contents articles which he thinks might interest him.

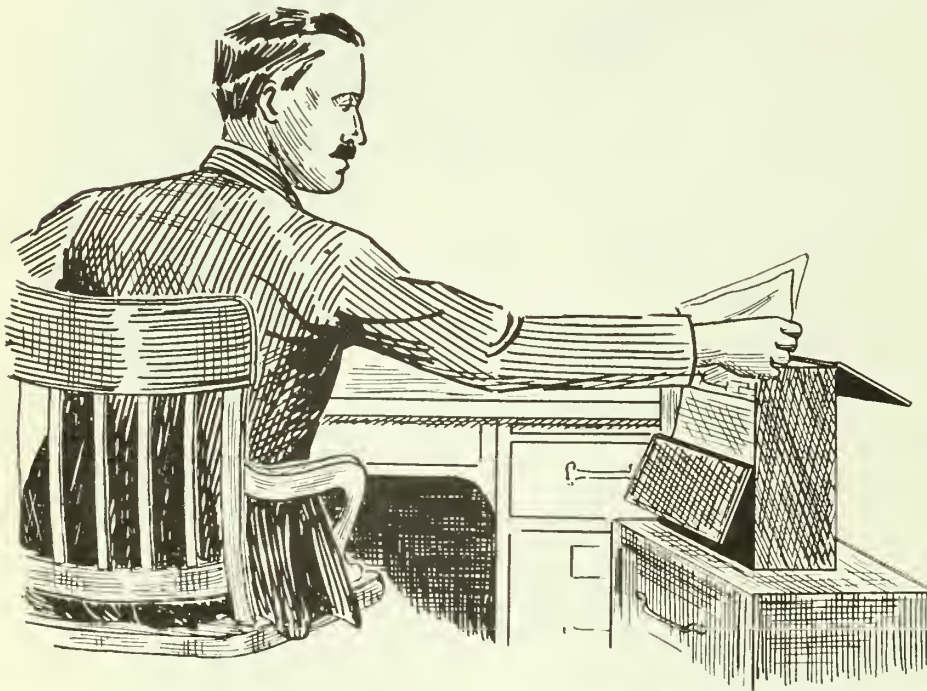
"Merchants will be surprised," he declares, "to find how many things in most trade papers will really apply to almost any merchant indirectly, if he but stops to consider. And every time I see anything that applies to my business or my business ideas for the future, even in a remote manner, I cut it out and file it in my loose leaf files at my desk under one of seven headings."

These seven general headings have been subdivided again and again, but he is working out this system. He now has several hundred items on every conceivable business idea under the sun, and these items are constantly proving their inestimable value to him. There is never a problem comes up in the store or in the business but what he can secure help and advice by consulting his files.

Instead of saying to himself: "Now I remember an article about this very thing in a trade paper some time ago, but I can't for the life of me remember just where it was," he merely goes to his files and picks out that article. It may have made only a fleeting impression on him at the time it appeared, but it has a full and vital significance. It

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The "Live Wire" Who "Has No Time to Read"



The day of the man who is anxious to make his business "go" with a vim yet who passes up all kinds of good ideas because he has no time to read his trade publications has gone forever. Nowadays the liveliest man in business circles gets over this handicap by filing away articles which they think might be of use to them later on. In other words, they establish "private clipping bureaux," which in course of time become as essential an adjunct to their business as any other other department.

News of the Clothing Trade

Robinson Clothes Shop, Ltd., have opened a new store at Moose Jaw.

Kinton & McLean, men's furnishers, of Toronto, have disposed of their business to J. M. Lockhart.

James Rogers, clothing merchant of Listowel, was robbed of \$2,000 worth of clothing on April 14.

Crawford & Walsh, tailors, of Kingston, have moved into new quarters at 233 Princess Street.

The "Ole Clo'es and Overall Economy League" has been formed in Ottawa. Their first parade was held on May 1.

A "Celluloid Collar Club" and a "Cotton Stocking Club" have been formed in St. Louis.

Abraham Gross, of York Street, Toronto, was arrested for attempting to steal nine pair of silk socks from John Brass, 116 Yonge Street.

Jas. G. McLean, of Lanark, has moved into new and larger quarters with his tailoring establishment in the Costello Block.

James J. Daniels, of Bruno, Sask., has purchased the business of William Weir, of Humboldt, known as the Humboldt Tailoring Co.

Newton & Freele Clothing Store of Strathroy was entered on the night of April 12th and \$100 worth of clothing stolen.

Argue Bros. and the Famous Upstairs Clothes Shop, of Winnipeg, were entered by robbers and a quantity of clothing taken from each.

K. Montgomery, of Southampton, has gone into a fine new store next door to the Post Office. It is called The House of Quality.

The B. C. Tailoring Co., of Vancouver, sustained a \$20,000 loss in a recent fire which gutted a large part of the building in which they were housed.

A collar and shirt strike is to commence in Chicago on May 5 as a protest against alleged profiteering in haberdashery and laundrying.

Kingston vocational students' council have pledged themselves not to purchase any new clothing until the price has been lowered.

An unsuccessful attempt at burglary was made on the store of the Canadian Clothing Co. of Smith's Falls on April 12.

Charles Shane of the Style Clothes, Ltd., has returned from England and the continent where he was on an extended buying tour.

Firth Bros., of Hamilton, have secured the contract of supplying Chatham policemen with summer trousers and tunics at \$53 per man.

McKerracher and Wanless, of Ottawa, have purchased the entire stock of the Lion Clothing Co., of Kingston. The stock amounted to about \$4,000.

R. A. Buckderker, of Huget & Buckderker, Morden, Manitoba, men's furnisher, has sold his interest to P. A. Kennedy. The new firm will operate under the name of Huget & Kennedy.

Oak Hall have purchased from R. J. Sibbery, Danforth Ave., his fine store and will henceforth run it as one of the Oak Hall stores. Mr. Sibbery is on a trip to Ireland.

Sidney J. Clayton, Canadian representative of Gerrish, Ames & Simpkins, has moved his offices to 28 Wellington Street, west, Toronto. He is now in the same office with Marshall & Harding.

The Officer commanding the military district of Winnipeg has ordered all returned men who were wearing their uniforms after discharge to beat the high cost of clothing to remove them.

White and Manahan, clothiers of Main Street, Winnipeg, suffered \$1,000 loss by burglary recently. Ten suits of clothing, many ties and hats and silk shirts were stolen.

R. H. and J. Dowler sustained considerable loss in Windsor by a fire which gutted the building owned jointly by that firm and the Dominion Bank. The damage to the building was about \$30,000.

Semi-Ready, Ltd., of Montreal, have purchased the shop and building at the corner of St. Catherine and Peel Streets, Montreal, occupied by R. J. Tooke Co. The price paid was about \$500,000. R. J. Tooke & Co. will continue, however, to occupy the building as at present; while Semi-Ready will occupy the balance of the building as a salesroom for their retail clothing.

The English & Scotch Woollen Co. have opened a new store at 288 Portage Ave., Winnipeg, with L. A. Gareau as local manager. This is the first store that this company has opened in the West and is the twenty-fifth opened in the Dominion.

J. J. Meyerson, manager of the Belt Department of the Marathon Tire & Rubber Co., of Cuyahoga Falls, Ohio, is on a business trip which covers the entire Western coast of the United States. He is appointing several new distributors of the Marathon line while on this trip.

MacDonald & Co., men's outfitters, Bank and Queen streets, Ottawa, have announced that, owing to greatly increased overhead expenses they will go out of business. Starting on May 3rd, they gave reductions on all lines, the first day's offering's being at half price.

\$300,000,000 Profit For British Government

Reasons Why Clothing is Such a High Price

Reasons continually multiply in justification of the claim that retailers and manufacturers of clothing are not responsible for the high cost of clothing. It is evident more and more that an investigation into costs from the wool on the sheep's back to the suit of clothes on the man's back would show that the "hump" was nearer the sheep than the man's back. The biggest dealer in wool in the world to-day is the British Government; and by reason of the fact that it has controlled about one-quarter of the world's best annual clip, prices have been fixed at high limits the world over, and cloths coming to this country have increased in value four times over since 1914. The British Government will absolutely control the world's best wool until June 30th. of this year, and by the end of the year, it will have about 530,000 bales of wool on hand.

It has been estimated that owing to its buying wool at controlled prices and selling for civilian purposes at market prices or something near it, the British Government has made a profit of nearly \$300,000,000. The next step is in the sale by the middleman of the merino tops, or prepared and cleaned wool. The pre-war profit used to be about one cent a pound; now it is claimed it is as much as fifty cents in some cases. The spinner's profit on worsted yarn jumped from 2 to 6 cents a pound to 26 to 86 cents.

Why Does Business Go Out of Town? Have You Analyzed the Reasons?

It May Be Due to Your Faulty Methods of Merchandising, Making it Impossible For You to Give Best Values—It May Be Due to Lack of Advertising—What the Retail Clothiers of the U.S. Are Doing—The Solution of the Difficulty.

HAVE you ever frankly analyzed the conditions which result in a certain or a large amount of trade going out of your town and away from your own store which you think should stay in town? There may be many conditions contributing to this result, conditions which do not throw the entire blame on the customer. Doubtless, you have the feeling that citizens are not loyal to their own hometown—and there may be some truth in that—and you feel very much aggrieved that the mail-order business is on the increase to your hurt, that the chain store is eating into your profits to a considerable extent and that the co-operative store is making inroads into your yearly turnover. We are living in a day when labor organizations are banding together for the production of their own necessities, among which clothing and haberdashery are the chief, in the expectation that they can get them at a little above cost. In the agricultural sections of this country farmers' co-operative associations are being formed, and though their chief business at present is more in the eatable lines, they will, undoubtedly, branch out before long into clothing lines. At the same time, the rural mail service is so efficient that mail ordering has become a boon to many of the larger stores in the larger centres of the Dominion. Independent retail clothiers cannot help but view these movements as aimed at their elimination, and the time seems ripe when clothiers and haberdashers should, through the efficiency of organization, which gives strength to the individual, take steps to offset the disastrous results of such movements.

Should Exchange Ideas

MEN'S WEAR REVIEW has frequently urged the necessity of better organization amongst the clothing men of this country. One of the beneficial results of such organization is the exchanging of ideas amongst the members of the trade. "If you have an idea and I have an idea, and we exchange ideas, each of us has two ideas," said a delegate at the recent convention. Perhaps clothing men are too fearful of exchanging ideas. But effective organization amongst the clothing men would have other results than Provincial or Dominion. The clothing men of each town and city should organize in such a way that they might take united action against any local development of business that is harmful to their interests. The business that is going out

Fred P. Mann conducts a vigorous and growing retail business in Devil's Lake, N.D., doing, in 1919, \$600,000 worth of business in a town of 6,000 inhabitants.

In addition to regular advertising in the newspapers, he makes a general use of circularizing through a classified address list; he uses live models in presenting a new season's styles; he gives a free service of coffee and wafers to the store's customers on Saturday afternoons in cold weather; and adheres closely to the policy of rendering personal service to his customers. The store distributes style books, with colored illustrations, which will hold their own beside a mail order concern's catalogue, and in this way keeps in close touch with the farmer trade, which might go elsewhere unless shown that something of real value awaited them in Devil's Lake.

of town may be as much your fault as the customers' if you analyze conditions frankly and confess to yourself that you are not making every possible effort to so conduct your business that attractions for out-of-town buying are materially reduced.

Few Stores Properly Kept

The Minnesota Retail Clothiers' Association have gone into this matter very fully, thoroughly realizing the dangers that beset them on every hand from co-operative societies and labor organizations undertaking the manufacture of their own necessities. Fred P. Mann, their president, is conducting a campaign of education among the clothing men in modern merchandising and he believes that the time is ripe for retailers to get together and manufacture and job their own wares unless they get prompt co-operation from existing wholesalers. Here, again, the value of organization suggests itself, for without proper organization there cannot be the best possible co-operation between the retailer, and the manufacturer and the wholesaler. **MEN'S WEAR REVIEW** has felt, during the last six or eight months that if the Board of Commerce had called in representative retailers, wholesalers and manufacturers and said to them in effect: "There is a broadcast feeling that steps

should be taken to reduce the high cost of living. Let us put our heads together, examine carefully our methods and costs of doing business and see if we cannot discover some leakages that can be plugged up for the benefit of the consumer"—we say, if the Board had done this, we firmly believe that something of real benefit to the consumer might have been accomplished. And, indeed, if the investigation carried on by the Minnesota Association is any criterion of general conditions—and it is an old adage that human nature is the same the world over—then there is good ground for supposing that such co-operation between retailer, manufacturer and wholesaler would not only have resulted in cheaper production and cheaper clothing but would have so improved methods in the smaller businesses that the danger of elimination to smaller men through co-operative societies and out-of-town buying would have been greatly reduced.

75 Per Cent. Do Not Advertise

Mr. Mann, in addressing the Minnesota convention, referred to the investigation that had gone on in 700 or 800 stores, "Only a small number," he said, "showed that they were properly kept, 75 per cent. believed that it did not pay to advertise, and only 10 per cent. had done any real constructive work along this line. Local merchants were failing to go after business with modern methods.

"I have found that many of these smaller retailers were satisfied that they could not compete with the mail order houses which were distributing handsomely prepared catalogues in their territory by the carload. They will be even less effective in meeting the growing chain store competition. I have put it up to jobbers and manufacturers that these small retailers were really their agents in reaching the consumer and that unless they offered co-operation they would lose many of their agents. Few wholesalers were willing to do anything because they have found it possible lately to sell anything they have without effort. The members of my association demand something tangible. The belief is growing among them that retailers must get together to manufacture and job their own wares or else give way to the mail order house or chain store."

The Solution of the Difficulty

"My solution, for the present," said Mr. Mann, "is development of more skillful merchandising among local retailers, and particularly more and better advertising." The National Retail Clothiers'

(Continued on page 72)

Hosiery Production Increasing; Cap Demand on the Up-Grade

Better Results Being Obtained by Co-operation Between Workers and Manufacturers in Hosiery Trade—Felt and Velours Hats in Demand by Canadian Buyers—Silk Hats Going Up in Price.

FRED W. FIELD, British Trade Commissioner stationed at Toronto, has forwarded the following information just to hand with regard to men's wear lines that will be of interest to the trade:

Hosiery, Etc.

The advance in price of yarn and cost of labor continues. Fortunately, makers have lately received better supplies of yarn, and more looms have been put into motion. The call for better-class articles was never greater than at present, but these cannot be produced with the same facility as were the cheaper grades which were favored in former times. Exports have steadily moved onwards both in regard to value and quantity. Speaking generally the hosiery trade as a whole has levelled up, workers and manufacturers are obtaining better results, and if yarns are forthcoming in greater bulk a greatly increased production would be assured.

R. Walker & Sons, Ltd., Leicester, manufacturers of "Jason" and "Wolsey" underwear, have recently acquired Springfield Mills, Keighley, and Botany Mills, Bradford, thus becoming both spinners of worsted yarns and hosiery manufacturers.

An important amalgamation recently announced is that of Burberrys, Ltd., with S. & J. Prestwich & Co., Manchester. Mr. R. H. Prestwich will be chairman of the company, which is to have a capital of £2,000,000.

Gloves.—United Kingdom manufacturers continue to hold their own with foreign competitors in the manufacture of suede fabrics, and some of the suede finished gloves on the market this year

are greatly superior to anything Germany has ever produced. As the price of cotton continues to rise, the outlook for the coming Autumn and Spring season of 1921 is, however, not of the brightest. An increase in the price of fabric gloves is anticipated at an early date. The best grades will probably advance by from 4 shillings to 7 shillings per dozen.

Hats.—The demand for felt and velour hats, both for home and overseas trade, is steadily on the increase, and shows no sign of declining in the near future. Prices continue to soar and the day is not yet in sight when a reduction may be expected.

Strenuous efforts are being made to cope with the serious situation in the trade resulting from the large increase in price of fur. At a recent sale the price per pound ranged from 35 shillings to 40 shillings. A proposal has been made to adapt a cotton material as a substitute for fur, and should this substitute prove successful, even if it lacks the durability of the genuine article, it will be readily taken up. It is possible for a hat made from this substitute to be marketed at a quarter of the price of the genuine article.

The fact that felt and velours are realizing such inflated prices has greatly stimulated the demand for well-made stitched tweed hats, which are daily gaining in popularity.

A big rise is shortly expected in the price of silk hats, and it is anticipated that an increase of from 20 per cent. to

30 per cent. will be made on current prices.

Stocks of straws, both in the factories and warehouses, have been bespoken for some time; prices will be very high owing to the small supply available this year.

William Milne in New Building

William Milne, tie manufacturer of Toronto, of 50 York Street, has moved into his new quarters in the Spadina Building, 129 Spadina Ave. The new building, according to Mr. Milne, is much more suitable for his work and will lend itself to greater production on account of the better facilities afforded. Among these is a fine lunch room for the use of the employees.

The conditions of labor or even a break in the market will, in the opinion of Mr. Milne, not affect the prices of neckwear for the present year. He states that silks are exceedingly hard to get either in the United States or Switzerland. As an instance of this Mr. Milne said that he had just received word from a large Swiss house with which he deals telling him that his allotment for the year was about 10 per cent. of what he normally bought from them. Usually he bought about 150,000 yards from this firm, but they had notified him that he could have 13,000. And a clause was added that it was optional with him whether he took them or not. Mr. Milne said that numbers of Swiss houses would not take any orders for 1921.

High Price Period May Last Longer

In a recent market letter, Hayden, Stone & Co., one of the most reputable financial houses of New York, said:

With the lowering of the rate for call money, the pace in the market has greatly accelerated. The impression given is that the public is an eager purchaser of stocks. Frankly, we see very little change in general conditions. There is, perhaps, a feeling that the period of high prices of inflation is to continue rather longer than at one time supposed. It is true that so far as the ultimate consumer is concerned, there has been but little change for the better—possibly some for the worse in the cost of articles entering into daily use. It must be remembered, however, that the ultimate consumer will be the last to feel the effect of any change in the trend of prices. The change will take place first at the source. There has been a remarkable recovery in English exchange, with some reaction in the last few days. This recovery has, naturally, a sentimental influence; its actual influence will be limited to the extent that England buys from us. While these purchases will be large in the aggregate, they will probably be much less than in the recent past.

Overall Movement in Canada

According to despatches appearing in the daily press—the Overall Movement has made very little headway in Canada. While it has made its appearance in a number of places, it does not appear that any considerable number of people have joined it. The general impression of the trade is that it will soon die out, or, at most, can only last a few months during the hot weather. So far as MEN'S WEAR REVIEW has been able to ascertain it has not affected business generally other than to promote, in certain centres where the population is largely made up of workmen, the sale of overalls to these men who wisely seek to protect themselves against rising prices.

A number of the places in which the movement is reported to a more or less extent are, Toronto, Ottawa, Montreal, Brantford, London, St. Thomas, Hamilton, Guelph, Kitchener, Ingersoll, Windsor, Kingston, St. John, Halifax, Saskatoon, Calgary, Stratford and Newmarket.



The case of this man is well worth looking into. Ordinarily clothed in purple and fine linen and as one who fares sumptuously every day, he has taken a high resolve that he will try to beat the high cost of clothing by wearing overalls. We have not the slightest objection to his wearing overalls; but we should like to know how loyally he is devoting his energies to the cause of reducing the high cost of living in other respects, and we should like to examine his consistency to this cause in whose name he has sacrificed his dignity.

Obviously, he is the head of some institution, for he has been described as going to his office in this uniform. Were he any other

than the head of a member of the Board of Directors, he would never go in a limousine. In the first place, then, if he and his fellows—fellows who are perfectly able to wear good clothes—are to wear overalls, they will force the men who work under them to pay more for theirs—and they are much less able to do so. We should like to know, therefore, in the first place, while if he is paying for his overalls with the one hand, with the other he is so increasing the wages of his men that they may meet the additional cost of living forced upon them by himself and his fellows? If he is doing that, something is to be said in his favor.

But then, there is that handsome limousine. In that limousine, there is a large quantity of cotton used. There is a rumor that automobile manufacturers in the United States have bought up a number of the cotton mills in the South because they are unable in the regular way to get all they want. This means that many spinners who are engaged in the work of spinning cotton for what may be called all household articles are taken off the market where they are urgently needed to help catch up with the world-wide demand for all cotton materials. If this overalled millionaire really wanted to help materially with the campaign to reduce the cost of living, he might, with his fellows, store his limousine for a time, because the cotton he is using in his car makes the cotton which his poorest employee uses in his house just that much dearer when, dear knows, cottons are almost prohibitive now. He could, with little less trouble, use the street cars; and, who knows, but that the increased revenue that would come because he and his fellows used street cars might result in cheaper fares for the men and women who work for him during the day?

And then, there is the case of this limousine driver. His is a life of comparative ease; the best that could be said of it is that it is not one of production. During the war, many men owning cars were loyal enough to the great cause to lay up their cars so that their drivers might go to the front. Is the present cause any less urgent? This driver could be much better employed in some factory where he could, with eight hours of honest toil every day, help to produce at feverish rate so that the world's goods might be plentiful enough to meet the world's demands and so reduce the cost of living all round.

There are ways, perhaps, in which this man could help along the cause to which he, martyr-like, is devoting himself as effectively as by wearing overalls. Let him wear them, by all means; but let him be loyal and consistent to the cause in other respects. The cause is worth it.

LATE J. W. HARRIS

Widely Known Business Man of Burks Falls

The death occurred on April 9th of J. W. Harris, merchant tailor of Burks Falls, Ont., following an illness of nine weeks due to the "flu." The late Mr. Harris had been in business in Burks Falls for over eighteen years and prior to that was at Inglewood, Peel County. After suffering considerable loss by fire some twelve years ago, he built up an entire block in Burks Falls, which was known as the Harris Block. Mr. Harris was a member of several fraternal organizations.

A country coat, called the "Race," is shown in an Irish homespun, known in England as Kanmare. This coat has set-in sleeves. Its two side pockets have buttoned flaps and it also has an outside change pocket with buttoned flap. It is gray, with a slight sprinkling of color and is quarter lined with satin.

An extreme coat is seen in the model which is called the "Exmoor." This is practically a big cape with raglan sleeves. The fabric is Irish fleece and is shown in somewhat dazzling black and white checks. It has two very large pockets with buttoned flaps.

Woollen Mfrs. Have Roumanian Order Have Secured Large Order for Hosiery and Underwear

The Canadian Association of Woollen Manufacturers has secured another large order from Roumania. It will be remembered that they secured, some months ago, a \$25,000,000 order from that country which consisted largely of coarse-grained woollens, for which there was no demand in this country as only the finer grades were marketable here. The Association has been very active in promoting trade with the Southern countries of Europe and recently sent one of their officials to Roumania to see if contracts could not be closed for Canadian goods.

The result appears to have been most satisfactory. The official of the Association who visited Roumania had samples of hosiery and underwear and he closed a contract with the Roumanian State Railways for some \$2,500,000 worth of Canadian woollens. The reputation of Canadian goods established by the shipment of a year ago stood the Association in good stead in securing this order, and the financial arrangements were concluded by the members of the Association themselves without Government assistance.

The consignment of goods to Roumania was clearly marked with distinctive Canadian labels printed in the Roumanian language and accompanied by the Maple Leaf. After securing the order, the Association emphasized to the manufacturers the necessity of making the goods at least up to sample and to even better them if possible. They seem to have acted on the suggestion of the Association, with the result that Canadian woollens seem to have established a reputation for themselves in the South European states, which, when the stress on the present Canadian mills is somewhat relieved, will undoubtedly result in further large orders from this source.

DEATH OF R. E. NELSON, OF GUELPH

The death occurred on May 4 of Richard E. Nelson of Guelph, for thirty-five years a business man in that city. Just before retiring he was stricken with hemorrhage of the brain.

Mr. Nelson was born at Preston, Lancashire, England, sixty-two years ago. During his residence in Guelph he not only conducted a very successful business but was active in municipal affairs for a number of years. For two years he was mayor of the city and for ten years he was an alderman. In business circles he was president of the Retail Merchants' Association and was a member of the hospital board of directors. Mr. Nelson was also past president of the Horticultural Society. He was a Methodist, a member of the Masonic Order and the A. O. U. W. He is survived by a wife and two children.

Mr. Nelson was buried at Acton on Friday, May 6.

Weather Plays Havoc With Spring Business

From Manufacturer to Retailer, All Say Business is Dull—Warm Weather Will Help Considerably—Placing Orders For Fall in Overcoats Good, in Suits Rather Poor—Good Business in Overalls.

TORONTO—Business is dull. Weather conditions may truly be said to be largely responsible for a slackening in all lines of men's wear. Whether it be in sorting business, placing orders for Fall, or immediate sales over the counters of the retailers, April weather has struck a hard blow at the balance sheets for the month. Many sales have been conducted in this city during the month, some of them even of Spring top coats. Merchants feel that there will be but little Spring business at all now; the transition from cool to warm weather will largely eliminate the necessity for many Spring garments that ordinarily have a big run before this time. A week or two of good Spring weather would help considerably; but a good deal of business has been lost through the backward weather.

CLOTHING

Wholesale houses report that business is very quiet in men's wear lines. Booking orders for Fall clothing seems to have proceeded at an indifferent pace. Overcoats have sold well; merchants are evidently looking for a better season in 1920-21 than the one just past, due to the fact, no doubt, that the dyed greatcoat of the returned man has served its purpose and a new one will be required next Winter. On the other hand, the sale of suits is reported to be slow. Retailers are looking at Fall, 1920, as manufacturers and wholesalers are looking at Spring and Fall of the next year; that is, they wonder how high prices are going with the consumer following all the talk that has been about high costs of clothing. Therefore, they seem to be ordering sparingly, expecting to leave more to sorting during the height of the season than they have hitherto done. Manufacturers and wholesalers realize that such buying is precautionary rather than an expectation that there will be a fall in prices; the reverse will be the case unless things break up suddenly, of which there is not the slightest evidence.

SHIRTS

Shirts continue to be about the hardest thing in haberdashery to get; the manufacturers are unable to get materials with which to work, and the wholesalers complain that the mills are not making deliveries. Another thing that has held back the manufacturer has been the scarcity of dyes. A shipment of German dyes is expected very shortly—may already be in Canada by this time—and this will enable the mills to proceed

with their work more easily. These dyes are a portion of the indemnity which Germany has been called upon to pay. Buyers returning from England state that they were unable to get anything worth while. Deliveries are not promised for inside of six months, most of them are nine and longer. Prices continue to advance on all lines.

HOSIERY

Deliveries of hosiery from England are slow and incomplete. There is very little of fancy lines reaching this country. Plain weaves in a variety of nice colors are coming; there seems little likelihood that real fancy hose will feature again for some time, because manufacturers are trying to keep up production with demand, taking little pains to turn out anything that requires extra work.

OVERALLS

The overall movement has increased the sales of overalls, so wholesale houses report. While this is the season for the heaviest sales, in any case, because farmers are getting on the land, yet there have been demands for heavier quantities than usual. Wholesalers are unable, of course, to tell whether these overalls are being used by devotees of the movement or not; the reports which MEN'S WEAR REVIEW has received indicate that the extra quantities are being bought by habitual wearers of the same who are protecting themselves against an increase in price.

UNDERWEAR

Manufacturers' agents are on their rounds with underwear for Spring, and wholesalers are rather at their wit's ends to know just what to do. As has been said before, they are looking at Spring, 1921, as the retailer is looking at the coming Fall, and they wonder what the retailer will say when he is confronted with increases of about 25 per cent. in most lines carried. MEN'S WEAR REVIEW has been informed that is about the increase that will be asked and, as one wholesale buyer said to MEN'S WEAR REVIEW in discussing what the retailer would do: "I am afraid he will not buy very heavily." With conditions as they are, however, there is no hope for a drop in prices.

HATS AND CAPS

The weather has materially affected the sale of Spring hats and caps and these lines have been very quiet during the month of April. The straw hat season is supposed to open about the 24th of May, but if May is as slow with May weather as April has been with April weather, there may yet be a good sale of Spring millinery.

Pure Fabrics Bill Likely to be a Failure; Would Not Help Consumer or Manufacturer

Would Increase the Price to the Consumer Without Giving Him a Much Better Suit of Clothes—Shoddy Not Necessarily Poor Quality of Wool—British Merchandise Marketing Act Suggested as Alternative.

HERE has been a good deal of discussion amongst Canadian retail clothiers and manufacturers, and there have been a number of suggestions made resulting therefrom that a measure should be passed in the Canadian Parliament whereby manufacturers of all garments containing all or a portion of wool would be compelled to label such garments in a manner that the consumer would know whether he was purchasing an all-wool garment, or how much shoddy or cotton it contained. Whether or not such a bill would materially benefit the great majority of consumers is very problematical, indeed, it is extremely doubtful. We venture to say that ninety per cent. of garments bought, garments that are all wool or part wool, are bought according to price rather than texture, or to style. But if the ninety per cent. really bought according to the amount of wool contained in the garment, it is equally doubtful if they would know whether or not it was all wool, or, if not, what proportion of wool it did contain, what of cotton, or what of shoddy. So-called noted experts have been frequently fooled on this question of "Is it all wool"; what chance is there, then, for the consumers, the great majority of whom know nothing about the subject at all and, in the last analysis, depend upon the word of the man from whom they buy.

The Pure Fabrics Bill

MEN'S WEAR REVIEW a few months ago gave a brief interview of the Pure Fabrics Bill that had been introduced into the House of Representatives in the United States. Since its introduction, there has been a good deal of investigation into the subject. It is now extremely doubtful if the measure will pass the House because it has had and is having opposition from many quarters. The Merchants' Association, itself, is opposing the bill. A committee, representative of the various interests concerned, was appointed and this committee claim that the branding or labelling would probably prove misleading and instead of proving a benefit to the consumer would operate in the opposite way. Shoddy, according to this view, is not necessarily bad. It is composed of the same wool materials as the all-wool garment but is the short ends of threads and is, therefore, not so costly. It is further argued that the mixed suit might actually be as long wearing and as serviceable and carry as good an appearance as the all-wool article. There is a rumor that the congressional committee in looking at two suits, one of all-wool and the other containing a por-

A certain merchant in a Western Ontario city makes a practice of holding a sale only once a year, and at that sale he says he gives the values which he says he shows in his windows. This sale he conducted in January of this year and he told MEN'S WEAR REVIEW that it was the best one he had ever held. While his sale was in full swing the advertising manager of one of the local papers came to him and said that other merchants were complaining that their sale was "falling down" in spite of the elaborate advertising they had done. This merchant whose sale was successful simply made a brief announcement of his sale and did no further advertising.

"The reason is simple," said this merchant. "For years they have been training the people so that they will not now believe what they read in their advertising."

tion of shoddy, picked out the latter as the better suit, believing it to be the better suit of the two, and the one containing only wool.

Effect on the Consumer

If such a bill were introduced into the Canadian House of Commons and passed, the effect on the consumer would, in all probability, be to still further increase the price of clothing. The manufacturing of suits containing a portion of shoddy—suits which are believed to be just as good as the all-wool suit if the proportion is not too great—would be discouraged in favor of the all-wool and, consequently, the more expensive suit of clothes. The consumer, already paying a high price for his suit of clothes, would have to pay a still higher price and, so far as a suit of good wearing qualities, style and appearance, would not have a more serviceable suit. It would be playing into the hands of an ill-informed public which would demand an all-wool suit, little knowing that it was not much better, if any, than a suit containing a portion of shoddy. The result would be that the manufacturer would hesitate to place clothing on the market that had to be labelled, say, 40 per cent. shoddy, because he would fear there would be no sale for it.

An Alternative Plan

One alternative plan that has been suggested is that the British Merchandise Marketing Act be copied. The effect of this Act is to make it a criminal offence to wrongfully describe the composition or quality of goods they sell or to incorrectly describe them in their advertisements, such offence being punishable either on the part of the manufacturer, wholesaler or retailer. So far as the retailer is concerned, this would work no hardship on him other than that he would have fuller explanations to make of the relative value of all-wool and shoddy in the average suit of clothes.

A suit of clothes might be all-wool and yet contain a much greater proportion of shoddy than "All-wool." A great many, in fact, the majority of consumers believe that shoddy in a suit of clothes is a virtual condemnation of it as a first-class suit, whereas it might not be at all. It would give the retailer an opportunity to educate the consumer, an opportunity which he might well take advantage of more often, particularly with regard to the present upward tendency of prices which most consumers believe, in their ignorance, to be unnecessary and due to profiteering. If such a bill were passed, the consumer, when making a purchase, would inquire as to the quality and make-up of the goods and, if necessary, get a guarantee. In the final analysis, the onus would not fall on the shoulders of the retailer unless he incorrectly advertised his goods or made false statements with regard to them in effecting a sale.

TIME EXTENDED FOR FILING TAX PAPERS

The Finance Department at Ottawa has issued a statement that the time for filing tax papers in connection with the income tax has been extended for a full month. According to law, this time expired on the last day of April, but it has been found necessary and expedient to extend the time on account of the numbers of persons and firms abroad unable to get in their returns on schedule time. Mr. Breadner, Commissioner of Taxation, in issuing the statement said that if the returns were not in by the end of May, the usual penalties would be imposed. This penalty is the adding of \$10 per day for every day of default in sending in the proper returns; in future, the person failing to make returns will not be brought into court but the \$10 per day will simply be added to his assessment slip when presented to him.

Outlook Better for Linen Goods; Stabilizing Raw Material Supplies

Deflection of Russian Supply Being Made Up by Encouragement of Growth in Ireland and Other Parts of the Empire—Farmers to Receive Dividends on Their Marketed Flax—Fund Already Exceeds £1,500,000.

SOFT collars have a deserved popularity of their own. At the same time, their popularity has been increased partly because there have been, during the last few years, a growing shortage of linen. This shortage of linen has not only resulted in fewer linen collars at higher prices, but other linen goods, in both men and women's wear, have been hard and harder to get from month to month. It has been stated by linen buyers in Canada that within six months there would be no linens to be had at all.

History Repeats Itself

The whole flax situation is a case in point where history repeats itself, or rather, it furnishes an historical analogy. That analogy is that one great country has led the world in the production of a certain article, though the raw material has come from another, and that war was responsible for that condition. Up until 1860 Great Britain led the world in the production of cotton fabrics with the United States supplying the vast bulk of the raw material. Then came the American Civil War, followed by a cessation of the export of the raw material to Great Britain. Within the last decade, Great Britain has led the world in the manufacturing of linen goods; and war has again divorced her from the chief source of supply, that is, Russia. In each historical case, there have been sharp advances in prices. Strangely enough, the two principal sources of supply of flax—Russia and Ireland—remain unravaged by the war; but internal conditions have developed which make the growing of the fibre under pre-war conditions undesirable and unprofitable.

No Flax in Russia

There have been reports from time to time that there were vast quantities of flax held in Russia ready for export if only a way could be found to get these supplies out of this revolution-torn empire. It seems, however, that these reports are unconfirmed by investigators who have recently reported on the situation there. Russia has been isolated from the world for a period of eighteen months and farmers who habitually grew the fibre at a good profit have found that it no longer pays to do so with conditions as they are. They cannot market it; therefore, they have discontinued growing it and are devoting their energies to growing crops of food value to offset the wave of starvation that is stalking broadcast over the country. Conditions in Ireland are well known;

O Land of Milk and Honey!

A Toronto man saw this happen in Marshall Field's, Chicago, not long ago:

A man came into the Gents' Furnishing Department to buy a suit of clothes. His hands and his general appearance bore unmistakable evidence of the fact that he was a workingman. He wanted a suit of clothes, he said, and the clerk, taking in his appearance, showed him a suit at \$100, at the same time explaining various reasons why clothes had gone up in price. "Haven't you something a little better than that?" he asked.

Yes, the clerk had. And in a few minutes he had sold a suit for \$125. It was a nice blue suit with an indistinct pattern in it.

"Have you a suit like that in brown?" asked the purchaser. The clerk felt that he was about to change his mind for a brown, but he showed him the brown like the blue and that suited him perfectly.

"I'll take those two suits?" he said. "Now, I want to look at an overcoat."

In a few minutes he had sold him a \$100 overcoat.

And the man walked out of the store with the \$350 worth of clothes under his arm as unconcerned as if he had bought a new pair of Boston garters.

and though this may not be materially affecting the growth of the fibre, the fact remains that, with Russia cut off, greater things will be expected of Ireland in producing more of the raw material which will enable Great Britain to hold her place as the great linen-goods producer of the world.

Trying to Encourage Growth

It was recently urged in the Canadian Parliament that encouragement should be given to the growth of flax here. Similar steps are being taken by the British Government. In both Ireland and Scotland there are vast linen manufacturing establishments that are threatened by the shortage of the raw material and the British Government is trying to develop flax-growing areas in South Africa and other parts of the Empire. In Ireland, however, production is possible on a much greater scale, providing there is a co-operation between the farmer and the weather, and the Government. Realizing that the continued pre-eminence in the linen markets of the world depended on domestic supply of the raw material, the Government guaranteed the flax grower 25 to 30 shillings per stone, and on this understanding 95,000 acres were planted.

New Agreement Reached

With the soaring prices of all commodities, the Irish farmers began to see that better prices were available for their raw material and they began to demand compensation for their work in producing a fibre of such worth to the industrial activities of important

sections of Scotland and Ireland. A conference was accordingly held recently at which growers and spinners were represented. By the terms of this agreement, growers will receive from the Flax Supplies Committee an extra £160 per ton for any flax marketed by farmers on or after March 21 of the present year. It is said that 9,500 tons of the 1919 crop have already been delivered to the spinners, which will create a fund to be distributed amongst the farmers as dividends of nearly £1,500,000.

Will Stabilize Market Prices

While one association has withheld its consent to the agreement, it is felt that, on the whole, it will be carried out faithfully. Linens have advanced to their present high prices on the basis of scant and limited supply, with the result that the growing exclusiveness of linen has made it no longer a household commodity, but a luxury, and in men's wear substitutes, alright in themselves, have had to be found for many of the accessories used by men. Linen importers say they are pretty well satisfied with this change in the situation, as it removes a commodity from every little change in the trade. Moreover, it will have the tendency to gradually increase within the Empire those areas over which the raw material can be grown, so that the great linen manufacturing centres from which Canadian buyers secure their stocks, need no longer depend on foreign countries, too frequently torn by internal strife, for their supplies of the flax fibre.

Facts and Conditions in Present Price Situation

War Demand and Reduced Man-Power Started Movement, Which Has Been Continued by Accumulated Effects of Inflation.

Written by M. Mackintosh, Department of Labor

THE average man has felt resentment that the signing of the armistice has not only not brought a decrease in the cost of living but has been the cause of steep advances in many cases and a considerable rise in the general price level. A large part of such feeling is, probably, due to the fact that the causes of increases in the amount of money that must be paid for daily food and shelter are not realized by the general public, and that much loose talk about factors that enter into the problem more or less has led people to attach too great importance to circumstances that accompany rising prices rather than cause them. A fuller appreciation of the basic conditions promoting the changes in the purchasing power of money would do much to stop the outcry against the "profiteer" as a significant factor in the general increase in prices, and to remove the impression that the Government can, by the fixing of the prices of this or that commodity, restore the blessed days when a dollar bought what we are prone to consider "a dollar's worth."

At the beginning of the war in 1914, prices were uncertain; there was some depression at home but the increasing demand from Europe made itself felt through 1915. By 1916 munitions and other war material were being exported in large quantities as well as the foodstuffs which had been in demand earlier. Home requirements had expanded by this time also, due to plentiful employment at increased wages, large profits in the war industries and good crops at high prices. The urgent need of Governments for supplies permitted high prices to be asked in the case of both foodstuffs and munitions. In the case of the latter, new or larger plants had to be constructed, equipment procured and considerable risk taken as to the period during which the demand would continue, all conditions justifying an increase in price. Higher prices once being established, circumstances throughout the world were such as to drive to higher and higher levels the whole range of prices.

"Variations in the general price level may be compared to the tides of the sea, while individual prices may be compared to waves. Individual prices may vary from the general level of prices for specific rea-

sons peculiar to individual industries, just as the height and depth of the waves vary from the general level established by the tide. The causes controlling the general price level are as distinct from those controlling individual prices as the causes controlling the tides are distinct from those controlling individual waves." This statement by Professor Irving Fisher of Yale University illustrates the distinction to be drawn between the increase in prices as a whole and the rise in certain commodities above the general level or their failure to keep up with the general advance. Two conditions made for a higher level of prices.

One was the shortage in the supply of nearly all commodities, brought on through decreased production of goods not strictly war materials (foodstuffs being included in the latter) and increased consumption along many lines, aggravated by the fact that munitions were manufactured only to be destroyed and that a number of men removed from industry to more immediate war service was an ever increasing one. The other cause of the general advance was the great increase in the supply of money or the inflation of currency and credit. There was an addition to the amount of gold through payments for exports, Government notes were issued to pay for war supplies, bank credits were extended to enable subscription to Government loans and also to finance the increased production at higher prices. Larger money wages and profits misled the recipients into reckless extravagance and increased the already rapid rate of circulation of money—a condition equivalent to increasing the supply. Money being thus plentiful and demand keen, the inevitable result was an increase in prices. These conditions prevailed generally throughout the world, varying somewhat from country to country. The signing of the armistice did not relieve the general shortage nor did it decrease the supply of money to any appreciable extent.

The Peace-Time Rise

Such commodities as advanced much beyond the average increase or failed to rise at the same rate were influenced by particular circumstances operating with or against the factors working towards a higher level. Similarly the products which have risen or fallen in price since Novem-

ber, 1918, have been affected by specific conditions in addition to the major influences of shortage in goods as a whole and abundance of money.

Building materials, and particularly lumber, were in little demand during the war and advanced in price comparatively little, while the necessity for new building and repairs since the war has been the cause of a steep rise in these articles. Some metals and chemicals, essential in the manufacture of munitions, far outdistanced other commodities in price increases during the war and they have now declined much below the average.

It is in connection with the rise in prices that such abnormal profits have been made that the word "profiteer" has come to be used indiscriminately by the public as a term of censure applied to any who have "made money" during the war. It would seem inevitable that commodities bought on a rising market would mean greater gain to the dealer, just as it will be difficult for him to clear a workable profit when prices begin to decline. The urgent character of war demands led Governments to fix prices for materials sufficiently high to permit the least efficient plants to produce at a margin of profit that would stimulate production. The consequence was that businesses producing at low cost made extraordinary profits. Conditions will be reversed in the coming, soon or late, of a period of falling prices. The number of business failures has been much below the normal during the war, and it is highly probable that a considerable number of concerns are carrying on in the strength gained from increasing prices. It is to be expected, then, that an increased number of bankruptcies may be induced by a decline in prices. It is true, of course, that some sharp practices are indulged in when prices are rising, and that some deliberate buying and holding of stocks for a gain in price has been done, but investigators have found that such action has been limited and has not affected prices to any appreciable extent.

Filling Europe's Needs

Since November, 1918, food has been comparatively plentiful in America, but increased exports have been necessary. Sugar has risen sharply owing to the greatly enlarged export. The close of the war saw not only a

change in material conditions such as the demand for the construction of houses, schools, roads, fences, etc., and the cancellation of orders for munitions and other military supplies, but it witnessed also a slackening of the tension which had speeded up production and enforced economy and thrift on the large part of the population not enjoying the receipt of inflated wages or profits.

A slight fall in prices in general occurred in the early months of 1919 but the advance began again and has been maintained steadily. A period of extravagance thoughtlessly entered on in the reaction from the strain of the war and financed by increased wages, war profits, gratuities, stimulated the production of non-essentials when there was urgent need for other commodities. Employers combined to maintain the existing level of prices while the workers resisted any attempt to decrease wages and put forward demands for shorter hours and increased rates of pay.

Production is Lower

In a pamphlet issued by the United States Council of National Defense, it is stated that the production of men's shoes in the quarter ending March, 1919, shows a decrease of more than 25 per cent. as compared with the output in the quarter ending December, 1918, and of nearly 25 per cent. as compared with the three months ending September, 1916. The

figures showing the decrease in the production of women's shoes in the same period are 30 and 25 per cent. respectively as compared with the same quarters of 1918. Coal production and the output of many building materials also declined. Similar conditions obtained in Canada. Capitalists hesitated to advance owing to the uncertain price outlook and the restless state of labor on whom the pressure of the high cost of living had been especially heavy in spite of increased rates of wages and who saw largely decreased earnings resulting from the discontinuance of overtime work and restricted employment for young persons and women due to the closing of war industries. The consequent decline in production increased the already existing disproportion between the demand and supply in certain lines, clothing, building materials and dwellings being noteworthy in this respect. The increase in the price of wheat permitted by the Canadian Wheat Board in December last has been followed by a general advance in the price of our bread. Higher rents have been the natural consequence of the curtailment of the normal amount of building during the war, together with the large number of houses required after the economy in housing accommodation practised during the war. Persons deriving income from house rentals have had to wait till after the war for any increase in

money income except in centres where the war industries or military headquarters drew a larger population than usual.

Authorities seem to agree that high prices in general may be expected for some years. The vast amount of work to be done in meeting civilian needs postponed during the war, and in providing materials for Europe, together with the loss of normal increase in workers through lack of immigration, are sufficient to keep up the cost of labor. The restriction of bank credit to productive uses, thus preventing indulgence in speculation, would do much to restore sound conditions by increasing the supply of necessities.

Looking to the Future

Good crops this year will mean much in relieving the food shortage and restoring the balance of trade. The present exchange situation also favors Canadian exports, and will gradually reduce imports from the United States. A great deal depends on the ability of the basic industries, railways, mines and other public utilities to operate normally. Any interruption in the gradually increasing industrial business of the country would postpone or prolong the period of readjustment. W. C. Mitchell, speaking before the American Economic Association in December, 1919, said: "The more conventional forecast, and the one more in accord with past experience, is that within one to

THE BUSINESS OUTLOOK

Writing of the Business Outlook, THE FINANCIAL POST of recent date said:

"There has been no time since the outbreak of the war in the Summer of 1914 that the business outlook has been more uncertain or more puzzling than it is to-day, although, of course, the apprehension regarding national safety has been removed. The situation is absolutely unprecedented. The upward movement of prices was in the first place the result of demand for commodities to be destroyed and reduced man-power to produce them and it was accompanied by financial inflation by practically all important world nations. It has been continued since the signing of the armistice by a demand for luxuries and comforts, encouraged by relief felt at the end of the war and sustained by accumulated savings, while production has declined under the general relaxation and temporary impotency of the usual incentives. The peace celebration, in fact, has taken on the semblance to a protracted spree, but there are indications that the effects of the armistice joy draught are wearing off and that the public ear is becoming less attentive to the jazz of pleasure and extravagance.

"Some time ago, prior to the recent definite action, the banks sounded a note of warning when they advised their customers to curtail their borrowings as far as possible, so as to be prepared for developments that might otherwise find them in an awkward position. Conservative wholesale houses have been giving similar advice to the trade in suggesting that stocks be kept low and collections checked up. That these warnings and the conditions which justify them are not unappreciated is indicated by the reports that in the commercial community there is now a tendency to reduce stocks to a minimum. This can only be interpreted to indicate that business is sensing a situation in which further advances are not confidently expected.

"Altogether there does not appear to be any need for serious apprehension if conditions are faced in a serious way. There is not that over-production which has always accompanied great financial panics in the past. For this reason it would seem that if there is a period of depression as an accompaniment of the process of deflation it will be short-lived because of the needs at home and abroad for food-stuffs and clothing and other necessities of life."

Believe Movement Will Soon Die Out; Retailers View It as Passing Fad

Are Not Concerning Themselves to Any Great Extent Over the Movement—"Carry On," They Say, and Let It Die a Natural Death—Continue Business at Reasonable Profit and Advertise Honestly.

IT IS the opinion of many retailers from many sections of the country that the overall movement is a short-lived fad that, at best, can only last a short time. MEN'S WEAR REVIEW, in a letter to numbers of retailers asked to give their views as to the best way to treat the movement, and the answers seem to indicate that they do not even regard it as a "movement," but only a fad. Our contemporary of Chicago, "Men's Wear," seems to take the movement more seriously there than it seems to be taken in Canada, even among the daily press, and it goes on to point out that the psychological effect of the movement may have a very unfavorable result to the trade. Of course it has made much greater headway over there than it has here, due to the temperamental attitude of the people, perhaps, and also to the undoubted fact that clothes are higher in price than here. Retailers across the border line are dealing with it different ways. Some are cutting prices to a considerable extent; the same thing has been done in Canada, though in only a few instances. Generally speaking, merchants have decried the idea of a price-cutting period because they feel that it would be a virtual admission that profits were too high and that they could afford to take considerably less for their clothes. No such admission needs to be made.

What Retailers Say

"Personally," says R. Leo Watson, of London, "I think it will soon die out in Canada, or at most, the overall would be worn only during working hours. I think it is a mistake for retailers to feature overall suits."

"Let it die a natural death," is the cryptic way which R. S. Cull, of Guelph, expresses himself with regard to the best way to deal with the movement.

LABOR DEMANDS EXCESSIVE

The official of the Ontario Spinning Co., operating 5,000 spindles, stated that they had closed up their factory because of the excessive demands of labor. "Organized labor," they said, "has made it impossible for us to continue business. We have great difficulty in getting men, and when we do get them they won't work. In Japan labor costs about 30 cents a day."

With England's withdrawal from export trade in cottons to a number of the Pacific countries, Japan stepped in and has greatly increased her export to South America, South Africa and New Zealand, as well as supplying her own Asiatic markets.

"By continuing to do business at a reasonable margin of profit, fair to the public and fair to the dealer," is the way James E. Quinlan, of Wiles & Quinlan of Brantford proposes to deal with it, while Bill Mills, of Kitchener says: "Carry on and give the public true facts in advertising."

"It is only a fad," says George W. Bartlett, of Ingersoll, "which won't last long. Take advantage of the free advertising and show and sell overalls. Khaki pants may go strong as the weather warms up, but the business men here scoff at the idea of wearing whole suits of overalls. It is something new and so makes good reading for the newspapers, but when the novelty wears off the papers will drop it."

D. E. MacDonald & Bros., of Guelph, advise that no agitation should be encouraged one way or the other. "Keep quiet and do not agitate one way or the other," they say. "We do not think the general public will take to overalls, especially the younger men, as they want a little style even though it costs real money."

"Ignore it," says George Naylor, of Naylor & Co., Ingersoll, with regard to the way in which he would treat the movement. "At least that is what we are doing. The Old Clothes League is much more to be dreaded, but either will not be felt here to any extent as a great many of the men who would be apt to go behind either fad are the very men that haven't bought any clothes in the last five years anyway, and are anxious to get the young men to adopt something that will not make them appear so shabby. Should the overalls become the fashion in the near future, it will have the effect of increasing the price to the man that can ill-afford to pay because denims are now very scarce, some large factories not being able to procure enough to keep up with their orders."

JAPS BUY AMERICAN MILLS TO GET MACHINERY

Japanese agents have recently spent \$4,000,000 in the United States in purchasing a number of cotton mills for the purpose of getting necessary machinery for shipment to Japan. The industrial boom of Japan has been so great since the end of the war that they have been unable to keep pace with the demand for greater production. As much machinery as possible for use in the textile mills has been bought in England and the United States; but as yet, the required equipment has not been secured. By the spending of \$4,000,000 some 115,000 spindles have been secured.

Women Largest Users of All Fur Products

Hat, Fur and Cap Industry Reviewed in Annual Report

The Dominion Bureau of Statistics has just issued its report covering the hat, cap and fur industry for 1918. The report covers the operations of 199 individual establishments for the whole of Canada, of which 93 were in the province of Ontario, 71 in Quebec, 20 in Manitoba, 7 in Alberta, Saskatchewan and British Columbia, and 8 in New Brunswick and Nova Scotia. Quebec leads with capital invested in the industry, the total amount being \$7,585,382; while Ontario comes second with \$5,471,000. The total amount invested in the 199 establishments is \$14,431,530. The total expenses of the industries amount to \$2,121,229.

Materials Used: Production

Dressed furs and skins constitute the greatest item of expense in the materials used, it being \$2,678,144; while raw furs and skins come second with \$1,774,470. Woolen goods are third on the list with \$1,030,747. The total value of all materials so used is \$8,438,424.

That women are the larger users of fur and furlined garments is reflected in this report. In fur and furlined coats and jackets the value of these garments at the mills was \$3,961,962; while the value of the same articles for men's wear at the mills was \$1,475,661.

The total value of all articles produced at the Canadian mills was \$17,112,425. These articles, in the main, are: Fur and furlined men's coats; fur and furlined coats and jackets for women; fur, cloth and uniform caps; wool hats, muffs, stoles and other neckwear; fur and furlined gloves and gauntlets; muff beds; coat shells; robes; straw hats and shapes; velvet hats and shapes.

ROUMANIAN ORDER

Of the \$3,626,820 spent in Canada by the Roumanian Government for clothing the Canadian Export Clothiers of Montreal, secured \$1,651,019, or the lion's share. Others getting orders above \$100,000 were: E. G. Hachborne & Co., \$159,562; W. R. Johnston & Co., \$118,027; Princharde-Birrell Co., \$121,058, all of Toronto; three Hamilton firms, W. E. Sanford Manufacturing Co., \$155,533; Thornton & Douglas, Ltd., \$98,044, and Copley, Neyes & Randall, \$113,320; one London firm, Greene, Swift, Ltd., \$157,134; one Quebec firm, Polack, Maurice Co., \$233,546, and Royal Brand Clothing Co., Montreal, \$121,791.

Large Orders for Overalls

The overall campaign evidently struck Roumania before Canada, as it purchased from Ontario, Quebec, Manitoba and Alberta firms a total of \$1,608,412, the largest orders being obtained by Canadian Converters, Ltd., \$111,751; Montreal Shirt & Overall Co., \$132,099, both of Montreal, and Woods Manufacturing Co., Ottawa, \$182,400.

To Manufacture Boys' Clothing

A new boys' clothing company has sprung into existence, being the outcome of arrangements entered into by three young clothing men of considerable experience in the clothing line. They will manufacture a high-class line of clothes for boys only and will devote their entire energy to giving the boys' trade an exclusive range, for which the services of a well-known designer have been secured.

The new company will be known as the Hartt-Brown Co., Ltd., with head offices at 1080 St. Lawrence Boulevard, Montreal. M. Leibovitz, the president, was formerly in business as a clothier in Cobalt. M. Hartt, vice-president, travelled for some years for Berman Bros. & Co. in the province of Quebec, and W. H. Brown, the secretary-treasurer, was manager of the Berman Bros. & Co. for the past seven years. It is the intention of the new company to place an assortment of patterns on the road for immediate business about May 1st.



The above is one of the stylish overcoats for fall and winter, 1920-21, being shown by the Canadian representatives of Gerrish, Ames & Simpkins, Ltd. The name of the overcoat is the "Haymarket," and it is a Lovat tweed, with one button, shore collar, side pockets and half-lined. It is all wool and can be had in a number of Lovat and heather mixtures. It is designed for warmth and will not easily crush.

R. H. Blumenthal of Montreal Hits Out; Gives Reasons for the High Cost of Clothes

Says That Clothes Have Increased Only 100 Per Cent. Since 1914 While Fabrics Have Increased 400 Per Cent. and Production Has Decreased 40 Per Cent.—Not Afraid of Overall Movement.

IT will be such statements as one made by R. H. Blumenthal of J. H. Blumenthal & Sons, Ltd., of Montreal that will help to inform public opinion regarding the causes for the high cost of clothing. When a customer comes in to your store to buy a suit of clothes and begins to deplore the prices he is now obliged to pay for his Spring or Fall suit, it would be well for you to give him the information contained in this statement of Mr. Blumenthal. MEN'S WEAR REVIEW has consistently taken the ground that there were sufficient reasons for the present high level prices, reasons which were amply justifiable. If customers were "preached to" along these lines, there would be some good missionary work done and such things as "Overall Movements" or "Old Patches" leagues would not exist.

Who is to Blame?

"We hear much talk of high clothing prices," said Mr. Blumenthal. "Who is to blame? Here are the figures of the clothing business to-day as compared with 1914. In 1904 the average tailor was making about \$20 a week. To-day that same tailor is making \$45 a week and more. A cutter who lays out the cloth and places a pattern over it for cutting made \$18 in 1914—to-day he earns \$42 a week and more. And that same cutter using a machine used to cut about 40 suits of clothes every day, or about 240 each week—and to-day, he cuts 100 suits a week. In short, production has reached a point where it is about 60 per cent. of what it would have been under the identical conditions in 1914. Higher wages and low production are a combination which must increase prices.

Workers Deserve Increase

"I do not intimate that the workers do not deserve the increase. Everything that goes into the home has increased in price as much, if not more, than has clothing. But these are facts which must be considered when high clothing prices are under discussion. And there are other facts, too. And fabrics have not remained at low prices, either, as everyone knows. Cottons have advanced from 400 to 600 per cent. Take a piece of blue serge which, in 1914, sold at \$1.35 a yard; to-day a yard of that same serge sells at \$7.25—an increase of over 500 per cent. And where in all this maze of 300 per cent. and more increases does the retail clothier get off? The average

price of suits in our store in 1914 was \$25—to-day it is \$50. Surely the retail clothiers are pikers when they increase their prices only 100 per cent. in the face of 300 per cent. increases in all other branches of clothing.

Retailer Accountable to Public

"Naturally the retailer is accountable to the public—it is he who stands the blame and meets the objections. That keeps his prices down if nothing else would. The retailer who realizes his economic function knows that he is a servitor of his people—he must find ways and means to decrease his expense to cause lower prices. And the public has only the retailer to thank that the increase in price of cloth to the customer has not increased to 300 per cent.

Not Afraid of Overall Situation

"I am not a bit frightened by the overall situation. Let people wear overalls. In 1914, overalls cost wholesale about \$12.50 a dozen. To-day that same overall cost \$38 a dozen. Overalls have increased in price over 300 per cent.—and yet the demand is for overall clubs when the fabric that goes into overalls is scarce—and demand increasing is making it scarcer. Where overall prices will go to nobody can tell."

PRICES SKY HIGH

The cloth manufacturer is charging from 4 to 6 times his pre-war price, and his profit is even in greater ratio. Indigo serge, weighing twenty ounces to the yard and made of merino wool, sold in London in 1914 for \$1.40 a yard. The manufacturers now get from \$7.50 to \$8.75 a yard for some of it. Exported woolen cloths have increased fourfold in price compared with 1913.

A retailer, in advising how best the overall movement should be handled, said to MEN'S WEAR REVIEW: "Let it go on the same as at present, unless the better class of trade starts wearing overalls. Then, have one of the city street-sweepers (white wings) parade the streets with a suit of blue denim."

ARE USING SILK OF CARTRIDGE BAGS FOR MEN'S AND BOYS' SUMMER SUITS

Government Has Salvaged Thousands of Yards of Material Used to Contain Powder Which Propelled Projectile From Guns—Suit Can be Well Tailored, Holds Its Shape and is Durable.

SALVAGING of war material has become one of the advanced sciences of the present period. What to do with this and that and the other thing used in some phase of the great conflict has engaged the attention of numerous Governments. Use had to be found for enormous quantities of steel and iron; disposal had to be made of millions of cords of lumber; a place had to be found for the vast quantities of silk used in the making of aeroplanes.

Now Using Cartridge Silk

But no one ever believed that the cartridge bags used to contain the explosive charge which propelled projectiles could ever be made use of. The Government of the United States figured that this silk—and there were thousands of yards of it left over when the war came to an end—would be almost a total loss to the country. These bags, in warfare, were consumed when the gun was discharged. It seemed likely that the only use that could be made of these thousands of yards of cartridge silk would be in the making of grain bags. Their use for clothing was, at first sight, discredited because they contained a quantity of

seresin, the oily substance excluded by the silk worm in forming its cocoon. For the use to which these bags were devoted in war, this substance was desirable because it was essential that the fabric be completely consumed so that no hot ash or glow might cause premature explosion when the next charge was placed in the gun. But for clothing, this oily substance was most undesirable. Officials of the United States Government conducted experiments with this cartridge and after several laboratory tests, the objectionable substance was removed. Immediately these thousand of yards became available for use in the manufacturing of boy's and men's summer wear and sport clothes.

Does Not Resemble Silk

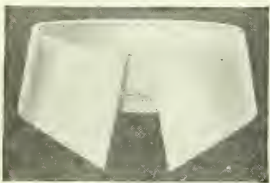
"Men's Wear" of Chicago, in describing the models shown in which this material was used, says that they convincingly demonstrated that it possessed exceptional qualities for boys' and men's Summer wear and sporting suits. "In appearance," it says, "the fabric does not resemble silk very strongly, although it is all pure silk. It has the appearance of rattinet, a material that has been very popular in women's garments, and it is better adapted to tropical and hot weather wear and sport wear than it is a substitute for woolen clothing.

"The smart appearance of these models is proof that this fabric can be tailored as effectively as any other piece goods that might be used for Summer clothing, while it is claimed the durability of the fabric exceeds that of any kind of material which thus far has been employed in the making of men's clothing. Tested to the tensile strength up to 150 pounds to the square inch, it is estimated that cartridge silk will withstand the wear of years. It is said that it is almost wrinkle proof, and a suit worn by an official of the War Department was pressed only once during all last summer. The trousers held their original crease all through the season. This fabric will withstand washing, and will not shrink or stretch, nor will it easily become soiled, and while the specimens shown were in the natural color of the silk, it is claimed that it will take various other colors readily."

The material is made in different weights and qualities, due to the fact that sixteen-inch guns required larger bags of powder for the propellant charge than the smaller sizes of guns. The cartridge silk is now being marketed by the Government at cost.

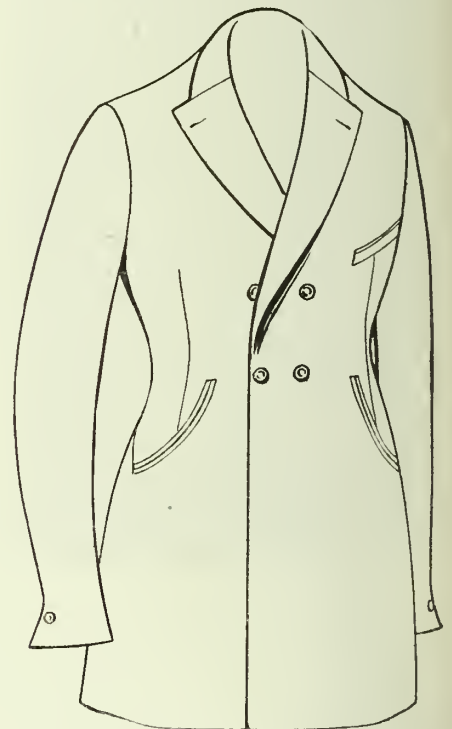


What the Canadian manufacturer is aiming at in Palm Beach suits is the exact likeness to the finest worsted cloths. Here is one that looks like a chalk-line worsted. It is made by the Miller Men's Wear, Ltd., of Toronto.



The "Thames" is the name of a new collar placed on the market by Williams, Greene & Rome Co., Ltd., of Kitchener. This type of collar was introduced four months ago as one that found great favor in England, and W. G. & R. believed it would find equal favor in Canada. The dimensions of the new collar are: Top at back, 1¾ in.; points, 2¼ in. long; and the band, 1½ in. high. The collar is so designed that it permits of the tie being worn at the top of the collar, giving it a smart appearance when worn. It is low enough to be comfortable in the Summer and is suitable, indeed, for all the year round.

A soft collar, much along the same line, has been designed under the name of "Oldfield," and will be on the market for the coming season.



New model double-breasted "Wales" form coat, drop from hips, shown by College Brand Clothes Co., Ltd., Montreal.

Hats to be Higher in Price; So Says President Stetson Co.

Says Skins Are Ten Times Higher Than Five Years Ago—General Shortage in All European Countries—Shellac, Silk and Sweat Leather Plentiful—Review of Situation.



We are able to show this month something that is strictly new to the tailoring world of fashion. The above is an illustration showing the latest thing in a tailored suit of denim and is being worn by a Toronto business man. It is the output of the Carhartt Cotton Mills of Hamilton.

"WE are paying for skins just ten times the price we paid five years ago," said Col. J. Howell Cummings, president of the John B. Stetson Co., of Philadelphia, in a recent interview in which he gave the explanation of the rising prices of men's hats. This explanation, according to the opinion of Col. Cummings, centres around the scarcity of fur skins which provide the material with which fur-felt hats are made, with the consequent rapid advance in the costs of such skins.

Labor and Material Plentiful

"I see no reason for anticipating a shortage in the supply of labor, or of such materials necessary to hat-making as shellac, silk and sweat leathers, but there is a tremendous shortage in the supply of fur. At the present time, few supplies are coming from Australia as they are now having their Summer. Winter Australian skins will be on the market in June or July, but the fur cut from those skins will not be available for hat manufacture before the end of the year. I understand that in Russia there are many hare skins, but it is difficult to bring them out of that country on account of the lack of transportation facilities. This also applies to conditions in the Balkan States, where we have formerly secured a great many hare skins. The Government of Germany has forbidden the exportation of skins, claiming that it is necessary to keep them in the country for the use of domestic manufacturers. That part of France devastated by the Germans was the district from which the best rabbit skins came, but under the present conditions very few skins can be expected from that section.

"I understand that the supply of English and Scotch skins will be far below the normal. There are several reasons for this. One is that before the war it was customary to send large quantities of rabbits in the frozen state from Australia to England. The carcasses were used for food, and the pelts sold to skin collectors for manufacture into hatters' fur. During the war, in order to save cargo space, the Australian Government adopted the principle of skinning the rabbits in Australia and shipping only the carcasses to England. So the quantity of rabbit skins that should be in England has been reduced by the number of skins retained in Australia.

Using Fur For Women's Wear

"The fur shortage exists in every country in Europe, as well as in the United States. The hat manufacturers of Italy,

France and England face the same difficulty. Another contributing cause to the hat manufacturers' troubles in securing furs is the extensive use of furs in women's dress."

Col. Cummings gave it as his opinion that the scarcity of fur will result in a very material decrease in the production of men's hats during the latter part of this year, and that prices will go considerably higher before they go lower. If, within a reasonable time, there should be a let-up in the demand for women's garments trimmed with fur, the hat manufacturers may have some relief.

NEW TENNIS SHIRT WITH GOOD FEATURES

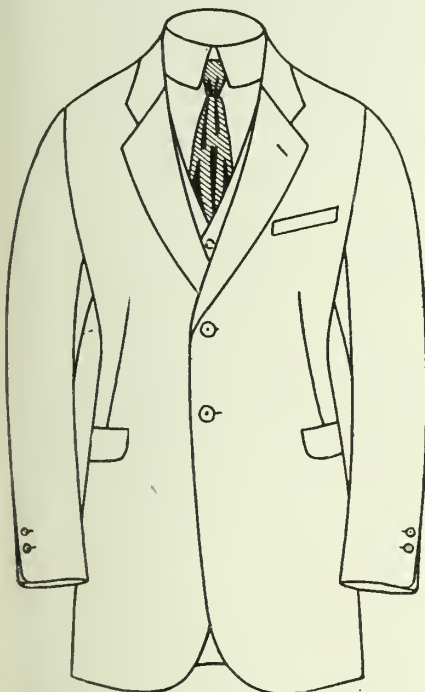
The Lang Shirt Co., Ltd., of Kitchener, have a new tennis shirt on the market which possesses commendable features to the devotees of the Summer game. Tennis players in the strenuousness of their game have often been made uncomfortable by the coat shirt which would gape open, or they have been worried because a valuable pair of cuff links had been lost. The new Lang shirt is not a coat shirt and will, therefore, not gape open and cause discomfort; and buttons have been put on the sleeves to replace the cuff-links that were formerly necessary. The collar, too, is buttoned down in front and behind so as to preserve the neatness of the shirt. The texture is an outing fabric of white basket weave.

END WAGE DISPUTE

Manchester, England, May 6.
—The wage dispute in the cotton trade, which involved 400,000 operatives, has been settled. The operatives have been granted an increase of 28 1-2 per cent. on the current wages with an additional ten per cent. to male card-room workers. The agreement is to last 12 months.

The cotton employees had given notice that they would quit work on Saturday next unless their demands were conceded.

The question has been the subject of prolonged conferences between the Minister of Labor and the employers' and employees' organizations.



New Fall two-button sack by A. L. Shapiro Style Clothes, Ltd., Montreal.

English Goods Gain in Favor; Hose and Caps in Big Demand

Hosiery Prices to Remain High—Thinks Canadian Houses Make Mistake to Refuse Delayed Shipments—Returned Men Like English Cap—Silk Ties at \$7.50 to the Consumer.

THAT there is a growing demand for lines of English goods judged by the demands being made on Marshall & Harding. Canadian representatives of George Brettle & Co., Ltd., of London, England, is the statement made to MEN'S WEAR REVIEW by Mr. Marshall. Mr. Marshall, too, rather scouts the idea that there is a scarcity in many of these lines. The deliveries, he states, are somewhat delayed; but that is unavoidable and due to the fact that it is next to impossible to catch up with the orders that are pouring in to British houses. But, having taken orders, Mr. Marshall states that British houses will fill them, and he expressed the opinion that Canadian houses were making a mistake in refusing to accept shipments of goods that came rather late from across the water. Mr. Marshall recently returned from a trip to the United Kingdom and he states what so many buyers have stated, that commerce between British, Scotch and Irish houses and countries all over the world is proceeding at unprecedented pace.

Hosiery Prices to be High

Mr. Marshall does not see any decline in the price of hosiery for some time to come, at all events. Manufacturers, he says, have bought their yarns for 1921, and at advanced prices to those which they have been paying heretofore. Most of the English hose are in plain colors, little attention being paid to the production of fancy designs. This is due to the fact that manufacturers are making an effort to keep up with orders with good, substantial hosiery which will give good service as to wearing qualities. They have found that with a slight adjustment of the machinery, they are able to use the looms that were used in manufacturing hose for the soldiers; and this partially explains why the designs are simple but substantial.

Demand for English Caps

Having seen the English cap and realizing the good quality of the same, Mr. Marshall states that there is a big demand in this country for that cap. This demand comes from the returned men. In addition to this, the very high prices being paid for the felt hats is having the result of popularizing the cap with many consumers who are unable to pay the prices. Many lines are being received as low as \$10.00 a dozen; on the other hand, there are some very expensive lines, some Harris tweeds, selling to the trade as high as \$28.00 a dozen.

Golf Hose Popular

A line that has gained considerably in popularity is the English golf hose. For-

merly, there was little demand for these hose; but the quality and style being turned out by the English manufacturer seems to appeal to the Canadian sporting man, particularly the golfer, and there is a big sale of them. Golf hose are also being used largely by small boys.

The knitted silk tie, according to Mr. Marshall, is having a very favorable run and they are selling all they can get their hands on. Some of the lines shown will sell to the consumer as high as \$7.50 each; and in spite of this very high price Mr. Marshall states that they have found a ready sale for all they can get from the old country.

Even though prices for English shirtings are high, Mr. Marshall states that there has been a bigger sale this year than ever, and he believes that the reason is that the quality of the English article is superior to the American. Moreover, the exchange rate has naturally driven many buyers into the English markets, and he feels that once the Canadian has had the chance to appreciate the English makes, he will not readily turn to others.

SOME NEW ENGLISH STYLES

London, May 1.—If New York gets any Piccadilly styles in men's clothes this Spring and Summer they will show a "waist line" and an "easy chest," for they will be the distinguishing features of London fashion.

The men who make London styles for men blame the "easy chest" on the war. They are rather proud of the "waist line," as something which they will do themselves—with some other things.

Some of these other things include "bright velour headgear," which a cynic remarked to-day probably will bring the squirrels out into Piccadilly, or into Broadway, if New York men take kindly to London styles.

However, perhaps to offset this bright plumage a man's socks will be plain, if not sombre, and his shirts will be without fancy stripes or figures.

Easy Fitting Coat

A distinguishing feature of his coat will be the pockets. It will be an easy fitting coat, with well-defined contour. The lapels will roll softly, pleasantly, and will not be pressed. A coat split up the back will be as taboo as a Georgia negro graveyard at midnight. In other words, coats with a split in the back are out of date. A gay little mouchoir will be tucked carelessly in the breast pocket.

NEW AGREEMENT

The clothing manufacturers of Hamilton have reached a new agreement with the garment workers of that city whereby a substantial increase has been granted to the latter. By the terms of the new agreement all male workers receive an increase of \$7.00 per week, and the female workers receive an additional \$6.00. This represents an increase of about 35 per cent. over the former wage paid. The demand of the garment workers was for a 50 per cent. increase. Collective bargaining was conceded and it was agreed that all disputes in the future will be settled by arbitration.

Plate Glass Insurance Is Increased

In the matter of plate glass insurance, it is as well for the members of the trade to know that some amendments are being made to policies on renewal. Condition No. 5 of one of the policies which deals with the partial or entire breakage of plate glass is being cancelled and replaced by the following clauses:

In the event of breakage and replacement of glass broken, or the payment therefor by the company, said replaced glass shall not be insured under the policy until the insurance is re-instated by the payment of an additional pro rata premium for which the company's official receipt must be obtained.

In the event of breakage of any plate having an area of one hundred square feet or over, it shall be optional with the company to replace said plate with two plates having a combined area equal to that of the broken plate, or to pay to the insured an amount equal to the cost of company at the time of the breakage of two such plates. In the event of such replacement or payment, the company shall bear or pay the expense of the alterations necessary for the setting of the two plates.

WHY DOES BUSINESS GO OUT OF TOWN?

(Continued from page 60)

Association is also moving along similar lines. They have recently sent out a questionnaire for the purpose of gaining data wherefrom to compute averages in percentages. In the educational work carried on by the Association, lectures on clothing and its manufacture, and courses in merchandising, salesmanship, advertising, credits, collections and window dressing will be given. One can easily appreciate the fact that such educational work which would undoubtedly improve the business methods of the little as well as the big man would tend to get rid of those problems presented so frequently by the growing mail order business and the chain store.

YOUR WINDOW IS THE SOUL OF YOUR BUSINESS

Continued from Page 40

or whatever price you have on them. If you have a window of shirts, put a bright one in the centre, because the centre of the window is the pivotal point of the whole window. Then build up around that one shirt. Start from the centre of the window; do not crowd—I have seen many windows that have too much stuff in them—and space well, putting some rich colors around as a relief. Even if your window of shirts is a sale window, I believe you will sell many more by spacing them well, rather than putting a big bunch of them and plastering them all up with price cards.

Value of the Show Card

"A window is incomplete unless you have a showcard in it to tell the story. Windows without showcards are like books without a title. A book with a startling name starts one thinking; one gets interested immediately because of the title on the cover of the book. It is the same with a showcard. A man is impressed in going along the street with your window display and he stops to look at it. He says to himself: 'That is a nice line of goods.' And the very next thought that comes to him is: 'How much are they?' The card tells the story. I have often gone along the street and seen nice windows of shirts or some other line of merchandising, but it seems to me that the window lost its selling power to a very large extent because it did not have a show card in it to tell the main point of the story. In looking at a window without a price card in it a man might say to himself: 'That looks like a \$5 article; it's too high for me.' The article might have been only \$3.50 and if the card had been in the window you would have made the sale and probably a customer as well. There are people who fill their windows full of stuff but seem afraid to tell the price of it. There are stores, of course, in most exclusive centres where price cards may not be necessary, but for the average store I believe they are most essential."

To Illustrate the Point

To illustrate the point, Mr. Birrell told a story. He said that a man came into his store one Saturday night to buy a shirt. He (Mr. Birrell) had had a window of shirts in at \$2.50. The man told him he had walked a mile and a half trying to pick out a shirt out of some of those displayed in the windows, but there were no price tickets on them, and he had passed by them for the first store that had the price on the shirts. "Now the other shirts displayed in the other windows were probably just as good as mine, but they lacked the punch in the story."

HOW RETAIL CLOTHIERS VIEW TURNOVER TAX

(Continued from page 43)

won't be from selfish motives," continued the trade executive. "The purchasing public will have to pay this tax in the end wherever it is imposed. It will be the object of the retail merchant to see that the tax is applied in such a way that it will cost the public least in expenses. I repeat that the logical person to tax is the manufacturer."

In Mr. Banfield's opinion, however, the whole plan was unjust to the general public. The Government undoubtedly was in need of money and it was of prime importance that this money should be raised.

"Why tax the necessities of life?" he asked. "The man who should be made to pay is the man who is buying luxuries. Let the Government tax the man who pays a hundred dollars for a suit of clothes, and not the man who pays \$40 or \$50. Tax the man who pays \$6,000 for an automobile, and not the one who buys one for \$1,000 for use in his business. If this were done the money would be raised without difficulty and from people who can afford to pay it."

Will Build Up National Industries

R. H. Dowler, of R. H. & J. Dowler, Ltd., who has stores in London, St. Thomas, Windsor and Sarnia, believes that the turnover tax has considerable in its favor.

"The fixing of a tax is still a very intricate proposition," he says, "so that each should pay a reasonable share of the burden. The turnover tax has undoubtedly more in its favor from a building up of our national industries standpoint which are the foundation of structure of all successful countries.

"This method would levy a tax on all articles which would naturally be placed on the price of merchandise, professional services, financial institutions and all transactions for profit.

"This would naturally hit lighter on the smaller man and the smaller purchaser and heavier on the purchaser of the more expensive articles; lighter on the embryo professional man as well as on the smaller merchant."

The members of the Amalgamated Clothing Workers' Union, Montreal, presented to their arbitration board a request for an increase of wages on March 25, 1920, their year ending then. The arbitration board consisting of M. J. Rishikoff, L. Marcovitch and F. A. Durette for the employees; G. A. Highpont and G. W. Raemaker for the employers, and Charles B. Barnes impartial chairman, have granted male employees an increase of \$5 weekly and the female employees an increase of \$3 weekly. The arbitration board considered that such a raise was necessary and giving the cost of living increase at 13 per cent. The decision of the board was read to the employers who numbered some 6,000 in the Mount Royal Arena. The increases date from May first.

HANDLING OVERALL MOVEMENT IN MONTREAL

(Continued from page 49)

distribution, there would be less misunderstanding on the part of the consumer as to the cause of high prices. We retailers want, more than any one else, to have lower prices; why should we not tell the consumer so and show our trade that we are with them all the way, that we are their servitors and, as such, are deserving of their highest confidence. With silence on our part in the face of what might have been a vicious attack on our business, this confidence would not continue. But when we come out and face the music and show our side of the question, we get the good will of our trade—and good will is the most important item in your balance sheet and and mine."

A ROMANCE OF MODERN BUSINESS

(Continued from page 46)

ing. Skimp and save to pay for a little home? Not much! They want to set up housekeeping in a flat just a little nicer than they can afford. When it comes to the second part, the working like the devil, they aren't there."

Duty to Employees

Mr. Capper also has views with regard to the duty of the employer to his employee. He says that during the years he has been in business only one man left him to start in competition with him. He started at \$12 a week, and when he left him he received \$150,000 for his interest in the business. Most of his old employees are stockholders in the business. He says that his Detroit store was started really to find a better position for one of his employees who had always been on the job from morning till night and worked hard all the time.

MANUFACTURER STUDIES FALL, 1921

(Continued from page 54)

decrease; his belief was that men would continue to dress well if they expected to mix with other well-dressed men.

European Conditions Govern

Still another manufacturer stated to MEN'S WEAR REVIEW that he was beginning to get a bit nervous about conditions a year hence. "We are going very light on buying after a year's time," he said. "The uncertainty of things keeping up to their present levels is such that I would not care to take a chance on heavy buying a year from now." European conditions, he believed, largely governed prices here. Until cheaper goods could be had from Europe, there was no probability of lowering prices. Restricting money circulation would, he felt, have a tendency to lower prices because it would restrict the buying power of the classes who today are spending the most.

Overall Manufacturers Do Not Favor Movement; Raw Materials Scarce; Cannot Increase Output

J. B. Goodhue Co., Ltd., of Rock Island, Que., and Kitchen Overall & Shirt Co., Ltd., of Brantford, Express Themselves—Are Either Opposed or Lukewarm to the Movement—Do Not Care to be Identified With It.

THAT the manufacturers of overalls themselves are none too favorably disposed toward the overall movement is indicated by the following interviews which MEN'S WEAR REVIEW has had with manufacturers in those lines. The J. B. Goodhue Co., Ltd., of Rock Island, Quebec, indignantly repudiates the suggestion that the manufacturers of overalls are behind this movement for the purpose of promoting the sale of overalls, and as emphatically points out that the movement can have none other effect than that of boosting the price of a commodity to men who are much less able to bear this increased cost than the men who are, by their example, fathering the overall movement. The Kitchen Overall & Shirt Co., Ltd., of Brantford, doubts very much the wisdom of the movement and say they do not see any reason for an increase in price at the present time owing to the demand.

Raw Materials Scarce

"We consider it detrimental to identify the overall manufacturing business," says Mr. Poapst, "with the present overall fad. Contrary to the prevailing belief that has been promulgated through this fad, the raw supplies of cotton have been so scarce as to render them most difficult to procure, and we think the result of the fad will simply be to increase the cost and difficulty of production, to the detriment of the class of people who have legitimate use for working clothes and upon whom the trade must rely.

Public Greatly Mistaken

"The consuming public through characteristic propensity and no practical reason has taken a most mistaken presumption of the cause of the fad. They appear to think that the manufacturers promoted it, whereas nothing could be more erroneous so far as we can view it, and I think it would be highly expedient to have this brought seriously to attention in your editorial pages. The whole thing is undesirable and generally to the disadvantage of the manufacturer for the reason above mentioned. We view with disapproval the resulting imposition of what will probably be regarded as an excessive price upon the class of people who have practical necessity for working clothes and for whom the undoubtedly exhausted supplies for cotton should be reserved as far as possible. It is obviously undesirable that the price to the consumer should exceed a certain limit, but we think this will be the result of the fad and there is likely to be a breaking up

of the distribution of expense that will simply be an extra burden to the manufacturer.

"We think also that a large quantity of working clothes appropriated by faddists will simply be thrown aside in a short time and be unused and that a needless waste will occur."

No Cause for Advanced Prices

J. F. Kitchen of the Kitchen Overall & Shirt Co., Ltd., of Brantford, stated to MEN'S WEAR REVIEW that they had received extra large orders for overalls during the past couple of weeks. "During the past two weeks," he said, "we have received a very large number of mail orders; whether this is the result of this movement or not we cannot determine, but are inclined to think it is in view of the fact that higher prices have been intimated. We do not see any reason why prices should be advanced at this time on account of any extra demand. There has been during the past five years an exceptionally large demand for workmen's apparel. Prices have been advanced several times but only on account of the increased cost of material and labor; so we wish to make it plain

that an extra demand at this time will not be the cause of any further advance in the price of our production.

Cannot Increase Production This Year

"We are in the overall and shirt business and naturally wish to increase our production. Under normal conditions we might welcome this movement; but owing to the scarcity of all grades of cotton materials do not anticipate that we can increase our production this year.

"To what extent overalls will be worn to churches, theatres, schools, etc., we do not know; but we must admit that we were very much surprised when we ascertained that a large number of the pupils of the Brantford Collegiate Institute are attending school in blue jeans. One of our worthy citizens wore a suit of our 'Signal' overalls to church with rather dire consequences; so the overall movement is having its ups and downs." The "dire consequences" to which Mr. Kitchen refers happened when a father walked into church with overalls on and sat down beside his daughter who had preceded him to church. On seeing him, the daughter fainted and had to be carried out of church and taken home.

SOME OF THE "LIVE WIRES" IN BUSINESS

(Continued from page 58)

takes up the very problem with which this merchant is confronted.

The idea in general has been so worked out that any one can see its potential possibilities. Any merchant can prove to himself that such a file can be established with only a little work and kept up with even less. An outline in general with a few of the subheadings is given below:

The first general heading is Buying. Under this come many sub-divisions: (A) Resident buying, buying in special lots, returning goods, and others.

Selling is another that has its place; (B) Under this general heading can be placed many kindred subjects—Unique sales idea, wholesalers' suggestions, selling by mail, follow-up letters.

Store Management is also given due attention; (C) The following were arranged: Competition, stock turns, compensation, accounting systems, pay rolls, overhead, collections, invoices, building up weak departments, help problems, merchandising and delivery.

Store Policy is not forgotten; (D) Here were collected such articles as: Service to customers, atmosphere, adjustments, telephone orders, price cutting, pre-

miums, price maintenance, cash and credit, discounts, competitive prices, returned goods' evil, one price policy, mail-order competition, approvals, carry your own packages, trading stamps and gift certificates.

Retail Advertising comes in for special mention; (E) This field took in: Co-operation with nationally-advertised goods, truth in advertising, space allotment to departments, out-of-town advertising, advertising for a new store, and anniversary sales.

Trimming has also a place of its own; (F) Numerous articles and illustrations on window and interior decorating and trimming, as well as hundreds of displays come under this heading.

Miscellaneous next in order; (G) Includes everything not mentioned above. For example: Store leads, shop-lifting, detailed information culled from articles dealing with the particular merchandising of particular articles, until almost any article named had a similar clipping showing how this particular thing could be disposed of advantageously.

Anyone can see the inestimable value of such a system. Anyone can see that with the number of trade periodicals the average merchant subscribes to he has not the time to read them all as he would like, yet he has time to clip from these periodicals and file these clippings away.

"WHERE-TO-BUY"

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Belt yourself with "Victory"
The Davis Novelty Co., Regd.
 Leather Goods and Novelties
 212-214 Mappin Building
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 Uptown 398
 Our Specialty—
 Men's "Victory" Belts
 If its "Victory" it's leather.

SIGN AND CARD WRITERS' SUPPLIES

FIRST AID TO THE
Card Writer and Window Display Man
 SUPPLY DEPT.
 Toronto ADVERTISING SYSTEMS Main 480

MILITARY RIDING BREECHES

There's a growing demand for military riding trousers both by trade and general sporting public, fishermen, huntsmen, etc., all demanding them. We have quantities to sell either privately or to trade.

DIAMOND METAL CO., Limited
 871 St. Paul St. W., Montreal
 (Opposite Haymarket Square)

SHOW CARD WRITING A MONEY MAKING PROFESSION FOR BOTH MEN AND WOMEN

Easily learned in short time by simple method. We teach you how. Write for booklet.

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GOLD BROS.

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MAIL ORDERS Given Prompt Attention
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A NEW NOVELTY?
 PUT A CUT OF
 IT HERE

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.

Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

Increased Rates On Periodicals

While the publisher of a periodical is busy explaining to his readers the various difficulties which confront this or that business section of the community, it is well perhaps that he put in a word for himself. The pathway of the publisher to-day is not one strewn with roses; he is having to meet the same increases in cost of equipment, labor, ordinary overhead and, what is most important, raw material. And after the periodical is "off the press" he is soon to be faced with an increase in postage rates.

An indication of the scarcity of the raw material can be gleaned from two incidents. The "Saturday Evening Post"—an American publication that has a tremendous circulation in Canada—has been withdrawn from the Canadian newsstand trade. Similar action has been taken by Collier's, and it is altogether probable that other American periodicals will follow suit in the near future. The second incident is the proposal of U. S. Senator Underwood that retaliatory action be taken by the United States if the export of Canadian pulpwood to that country is forbidden. These are incidents which point to the world-wide shortage of paper.

Not only are certain periodicals withdrawing their issues from the Canadian newsstands, but many are increasing their rates of subscription and advertising. Within the last year, many periodicals and daily newspapers have almost doubled their subscription rates and have made substantial advances in their advertising rates. Just what the increased costs which have been piling upon publishers amount to is illustrated in the case of a large metropolitan daily which will have to meet increases totalling over \$250,000 during 1920. Yet the bulk of its subscriptions will have to be filled at the rates prevailing last year and most of its advertising carried at last year's rates because of contracts which it is under obligation to carry out.

It is little wonder that publishers are no longer able to continue rates based on costs of years ago. In most cases these rates have advanced in small proportion to the increased costs of everything that goes to comprise the periodical.

Publishers generally are advising either through their editorial columns or by personal letter that subscription rates are soon to be raised, and that renewals in time may save money later on.



Waterproofs
 of the
FIRST QUALITY
 for
MEN, WOMEN
 and
CHILDREN

D. A. MILLER
 579-581 St. Lawrence Blvd.
 MONTREAL

TWO COURSES

ADVERTISING and
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should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

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Addressing Folding Inserting
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NEW UP-TO-DATE EQUIPMENT

Write for Prices
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ADVERTISING SYSTEMS
 216 Ryrie Bldg. TORONTO Phone M. 480

SHOWER PROOF GARMENTS

FOR

Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate.

Special discount to the wholesale trade.

SCHWARTZMAN BROS.

1448 St. Lawrence Blvd Montreal

AGENCIES WANTED

For

Alberta and British Columbia

Advertisers want connections in staple dry goods, ladies' ready-to-wear, or men's goods lines. If it would be advantageous are prepared to finance a Western stock for sorting business between placing. We are thoroughly in touch with trade conditions in these two provinces, and have successful experience in the executive and financial as well as sales departments of wholesaling and retailing. We will guarantee to increase your Western business along safe lines. Address P.O. Box 203, Edmonton, Alta.



Place Your
Order Now
for
Carhartt
Khaki Trousers
and Allovers

If you expect to get deliveries for this season's trade, orders should be sent in at once. You will then get your goods in plenty of time to meet the summer demand. What applies to trousers and allovers, applies also to overalls and work gloves. The far-sighted merchant saves himself much worry and probable disappointment—not to mention loss of sales through overdue deliveries—by sending in a statement of his requirements well in advance.

The Hamilton Carhartt
Cotton Mills, Limited

Toronto, Montreal, Winnipeg, Vancouver

Manufacturers of Carhartt Overalls and Work Gloves
for men; and Carhartt Allovers for men and boys.

A Carhartt special in Gloves

For 30 days only, or until June 15 next, we will accept orders for these Special Carhartt Gloves at the following prices:



Lot 800—Full Split Gauntlet, \$6.00 Doz.

Lot 801—Full Split Glove, Band Top, \$5.75 Doz.

Lot 803—One Finger Full Split Mitten, Gauntlet Cuff, \$5.75 Doz.

Lot 804—Full Split Mitten, Band Top, \$5.75 Doz.

These gloves are well made and well finished in every way, of first-class stock, and of regular Carhartt standard. Let us have your order now for what you may need. You'll save some money and much time, and avoid the necessity of paying higher prices later. Write, or wire, or use the coupon.



Hamilton Carhartt Cotton Mills, Limited

Toronto

Montreal
Vancouver

Winnipeg

Please
send me
at once

Manufacturers of Carhartt Overalls and Work Gloves;
and Carhartt Allovers for men and boys.

Name

Address

If You Are Interested

in hitting the H. C. of L. a real husky smash — and doing away with all this talk of wearing overalls —



ELK BRAND CLOTHES

Here's How!

We are offering for immediate delivery from stock a large number of men's suits, in good English Tweeds at

\$16.50 to \$30.00

These suits are exceptionally well made and will stand a great deal of wear.

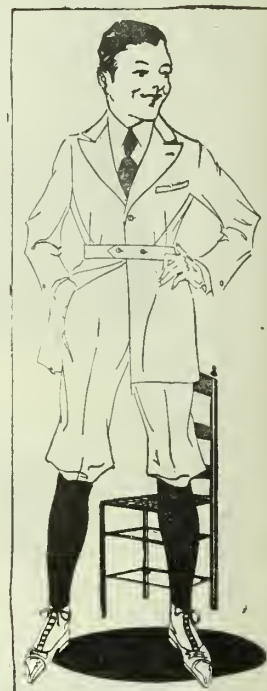
a real bargain



Also a large variety of

Boys' Suits

for immediate delivery
at Popular Prices



J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 VITRE ST. WEST

MONTREAL



STYLE PLUS VALUE

To insure getting the Hat or Cap they want, well dressed men seek the merchant that sells

Canadian Brand Products
In them you find style and value combined

Make yours the sought for shop



TWEED HATS

Made of the best fabric possible to obtain, with a perfection of detail to finish.

Our range is well assorted, every hat is well made and will retain its shape in every kind of weather.

A card will bring our Samples or Salesman

CANADIAN BRAND CAPS

Are perfect in every detail and the price is no more than asked for caps of inferior quality.

Our range for Fall 1920 is now complete.



Canadian Cap Co.

Richmond St. W. - - Toronto



SELL THE FAMOUS "STAR BRAND" OVERALLS

The workmen know Goodhue's through long and honorable service.

A steady seller, always above par. Now is the time to link it up with your business.

Made By

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg.

Ottawa: 76 O'Connor St.



FOR SALE HERE

Display this Card in your shop window



Look for the "Wear-well" Trade Mark

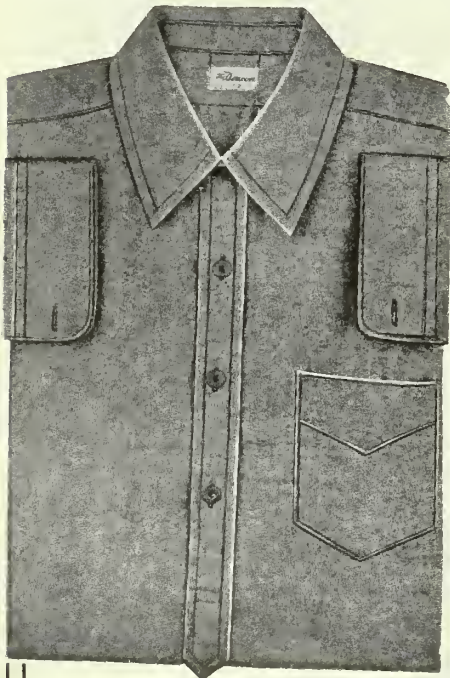
It is our guarantee of quality and workmanship that goes with every pair of "Wear-well" Trousers.

Our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

Our large stock of staple goods, including some splendid blue Serges is of such attractive value you cannot afford to miss seeing our samples.

Riding Breeches a Specialty.

Levine Mfg. Co.
162 John St., Toronto



Right Now you can sell a lot of these Excellent Work Shirts

For they are exactly the **right kind of serviceable** wear resisting shirts that the Canadian workman needs in these days of increased industrial activities. They are worth seeing and worth selling. And the prices are the kind that makes selling easy and profits good.

Our lines are: Working and Outing Shirts, Flannels, all shades, Tweeds, Sateens, Drills, Oxfords, Flannelettes, Night Shirts, Pyjamas and Boy's Waists. Our representative will be glad to show you these lines.

The Deacon Shirt Co.
Belleville Ontario

Are You Getting the Business

you are justified in expecting at this time of the year? Raincoats are a real live business-getting line right now—providing you have the kind of coat the public wants, and that means the only one which combines all the good points necessary for popularity.

The Famous Exemplar Showerproof

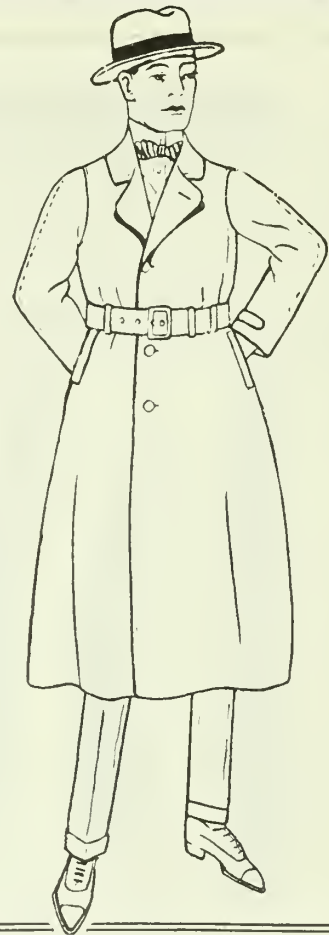
The incomparable, perfect, all-weather coat. dressy always. always in good taste, and supreme as a utility garment. We are as proud to offer these coats to you as you would be to offer them to your particular trade.

ENGLISH MADE
FROM THE
BEST ENGLISH GABARDINES

As we have been appointed sole agents for Canada, we are in a position to supply all demands within the shortest time.

Samples gladly sent if you are interested

CLAMAN WATERPROOF LIMITED
243 BLEURY ST. MONTREAL



*The Label that made Canada Famous for its
Reliable Clothing*

Advertise Your Business

By Handling

Progress Brand Clothing

Nothing advertises a merchant more effectively than the class of goods he sells. PROGRESS BRAND CLOTHING has built up many a sound business in Canada. You—can do the same. Dependable merchandise at reasonable prices is the keynote of success.

All orders promptly attended to. Correspondence solicited.

Write

H. Vineberg & Co., Limited

Makers of Progress Brand Clothing

1202 St. Lawrence Boulevard, Montreal

WHAT YOU WANT
- AND -
WHAT EVERYMAN WANTS
- IS -
**EVERYMAN'S
TROUSERS**

LOOK
FOR
TRADE
MARK
INSIDE
OF THE
WAIST BAND



Wide range to choose from—
Easy to match the fabric of your
coats and vests that promise
months of wear.

Everyman's Trousers are made of
high grade materials. They hang
well, fit well at hips, are of good ap-
pearance and hold their shape. They
are accurately tailored in every detail.
Look for the label.
Insist on it being
on the inside of
the waistband.



To Our Customers

The "Overall Movement" will not have any material effect on prices. The time to place your order is NOW. Protect yourself against an advance in price and ensure prompt delivery.

DAVIS BROS.
HAMILTON, CANADA

Special Values

"Direct from Mill



to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure
Wool



Scotch
Tweeds

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers

Mappin & Webb Building
10 Victoria Street
MONTREAL

Commission
Merchants

NOW

The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every
description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths
1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at TORONTO and WINNIPEG

Twice a Month

Tore the British Flag from the Wall

RACING STORIES

BY FRASER

HERE'S still another big feature in this number—the first of a series of new race-horse stories by W. A. Fraser, the master of turf fiction. Mr. Fraser knows horses and can weave better stories about the devious ways of the race track than any author living. "The Man From the Desert" is a corking good yarn, full of action and color.

Coming in early issues in this series, "A Safe Bet," "The Psychological Nut" and "The Night-Riders."

FURTHERMORE

The Calm at Ottawa.

By J. K. Munro.

A review of political activities.

The Thread of Flame.

By Basil King.

A powerful novel.

The Market Hunter.

By Robert W. Chambers.

A short story.

Baseball in Canada.

By George W. (Knotty) Lee.

An interesting article.

The Parts Men Play.

By Arthur Beverley Baxter.

A brilliant novel.

Binding the West with Bands of Steel.

By J. L. Rutledge.

M. J. Haney's story of the building of the C.P.R.

Bartering the Indies.

A review of press comment.

The Trade of England.

By Douglas Carswell.

A vivid poem.

IN the May 1 issue of MACLEAN'S (now on sale), appears an article by a young Canadian girl who was sent last Fall to teach the children of a German settlement in the West. The settlers, who belonged to a strange religious sect, were determined not to learn the English language or to adapt themselves to Canadian ways. The law demanded that they have a Canadian teacher, however, and so the writer went to live at the settlement.

She tells a graphic and sensational story of the conditions that she found there and of the hostility which showed itself in the tearing down of British flags and the turning of the King's picture to the wall.

This article is bound to create a tremendous amount of interest and discussion throughout the country. Read it—"In an Alien Community."

The Funniest Man in America

TAKING it all round, the funniest man in America is Pelham Grenville Wodehouse. As the author of such laughable musical reviews as "O Boy" (which ran two years in New York) and "Ask Dad" and of such deliciously humorous novels as "Piccadilly Jim" and "A Damsel in Distress," he has catered more extensively to the risibilities of the public than any other fun-maker. He has just completed his funniest and best novel and it starts in May 1 issue of MACLEAN'S—a big instalment full of laughs. Don't miss the first instalment of

"THE LITTLE WARRIOR"

Illustrated by C. W. JEFFERYS

The Wagging of the World

In the "Review of Reviews" department the best articles from all magazines the world over are reprinted in condensed form. There are twenty or more splendid articles in this department.

You pay no added exchange when you buy Canada's National Magazine

Over 80,000 Canadian Families Read

MACLEAN'S

"CANADA'S NATIONAL MAGAZINE"

MAY 1st ISSUE *Now on Sale at All News Dealers* **20c**



Dependable Clothes For Boys

These wonderful boy's suits are the nattiest best wearing kind of clothes any boy ever wore.

Their snappy well-cut lines, attractive materials and all-round wearing qualities are the kind that make and keep customers.

Our travellers are showing especially fine values in staple goods. See our lines—then judge Quality and Style for yourself.

JAMES & CO., Limited

Manufacturers of Boys' and Youths' Clothing
200-206 Adelaide St. W., Toronto



First in Style Quality and Workmanship

Your customers will readily recognize value above the ordinary in our range of men's and boys' caps.

Included in our assortment is a line of fine English Tweeds that are a little different from the ordinary and for correct headwear they are unequalled.

If you have not had a visit from our representative, drop us a card.

Ontario Cap Co.
34 St. Patrick St., Toronto



Tailor Craft Clothes

in the

New Autumn Fashions

present, in an unusually complete blending; the much desired styles with the wider range of materials. It is usual for TAILOR CRAFT CLOTHES to show their superiority plainly in every respect, but never has their supreme individuality been more apparent than it is to-day. With this point in view it is distinctly to your advantage to hold your order until you have seen the samples offered by our representatives, who are now on the road.



DOMINION CLOTHING CO.

157 St. Paul St. West - Montreal

No. 1130 Eiffel Tie Stand

The
Very Latest

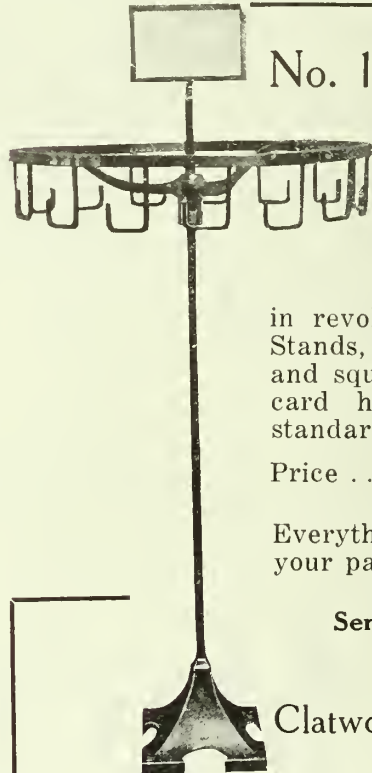
in revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3x5 card holder on top of standard.

Price \$7.75

Everything in Stands for your particular trade.

Send for our new
Catalogue.

Clatworthy & Son Ltd.
Toronto



REPRESENTATIVES:

Vancouver, B.C.: M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que.: Graham Harris, 31 Drummond St.
Winnipeg, Man.: O'Brien Allan Co., Phoenix Block.
Halifax, U.S.: D. A. Gorrie, Box 273.

Big Sales Possibilities for
WHITE MARATHON

BELTS OF WASHABLE FLEXYDE

Practical — Serviceable — Washable

TWO WIDTHS—STANDARD 1"—SPORT MODEL $\frac{3}{4}$ ", WITH
 GOLD FRONT OR NICKEL SILVER GIANT-GRIP BUCKLES

THE new Ivory White Marathon Belts of Washable Flexyde offer dealers an exceptional opportunity for profitable Summer business—a practical, serviceable, washable belt for Summer wear with light clothes, palm beach suits and flannel trousers. This is one of the most popular belts ever offered and it is sure to increase in popularity. We suggest placing your orders now to insure delivery.

*Samples of the new ivory Marathon belt and
 schedule of prices covering the complete
 Marathon line forwarded on request*

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts

FULL LINE CARRIED IN STOCK AT ALL TIMES

MARATHON
 WASHABLE FLEXYDE
BELTS

are being advertised in the largest and best newspapers in many cities, and in "Vanity Fair," by the largest and most intensive advertising campaign ever conducted on belts.

Reduce the High Cost of Overalls

by offering your customers Men's and Boys'
Clothing made by—and bought from

The Alert Clothing Company

acknowledged the most popular priced Men's
and Boys' garments in Canada.

Samples with lowest quotations sent express
prepaid on application.

Write

THE ALERT CLOTHING COMPANY

1202 St. Lawrence Boulevard
MONTREAL

Craftana

Registered No 262 005

THE HALL-MARK OF

**Maximum Comfort and
Durability at Minimum Cost.**

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED
PRINCIPLE, and Commencing with TWO
THREADS in the TOP, it increases in
WEAR-RESISTING PROPERTIES as it
descends.

Thus THE LEG HAS THREE THREADS,
THE INSTEP AND FOOT FOUR,
and the HEEL and TOE FIVE,
making it essentially

**A HALF HOSE
FOR HARD WEAR.**

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.



Selling Collars

The New-Way Collar System is an innovation,
but a successful one, as it brings every style in
sight of a customer and every size in instant
reach of the salesman. This is only one of
the hundreds of features of the New-Way Sys-
tem for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.

29-31 Adelaide St. W.

Toronto

Sock Sales



Sock sales can be made profitable if you carry a high quality, dependable line for which there is an established demand.

IRONSOX

have built up a solid following among men who discriminate when they buy socks.

“They wear like iron, but they feel like solid comfort.”

Ironsox come in Lisle and Mercerised lines.

We are the Canadian selling agents for this popular and profitable brand.

Caulfeild, Burns & Gibson, Limited.

60-62 FRONT STREET WEST, TORONTO



We Are Prepared To Take Our Loss Now

Notwithstanding that the Clothing Manufacturers' Associations of Toronto and Montreal have granted their employees an increase of 13% and that our prices for Fall have been figured at the **lowest possible margin since we have been in business**, nevertheless in order to stimulate business and to unload the enormous heavy stock we are carrying of raw materials in woollens, linings and sundry trimmings, **we are prepared to reduce 10% on all prices quoted for Fall, 1920.**

Notwithstanding the fact that raw materials in woollens and cottons are advancing constantly, we are doing this to stimulate business and give our customers a chance to defy competition.

Take time by the fore-lock, and profit by our loss. Do your placing right now.

We are not panic-stricken, but we want our customers to continue doing normal business and to place them in a position so they can sell high class suits of the renowned **College Brand Clothes** quality at reasonable figures.

Very large reductions on immediate seasonable goods on our racks ready for shipment (**including hot weather goods of two-piece suits**).

Will be pleased to submit samples upon request, express prepaid with very special quotations for quick clearance.

ACT QUICKLY!

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)

TRADE MARK



HE can tell YOU

What a good shirt is, so can the thousands of men who are wearing "Hercules" shirts year in and year out. Makes no difference whether it's a work shirt or a negligee shirt, the wearer is enthusiastically willing to "tell the world" there are a few good things left in spite of the prevailing unrest.

It's the business of the "Hercules" to do away with unrest. When your customer puts it on he knows it looks good, he's sure it feels good, and he's certain it is good. So—away with unrest! He's willing to buy another.

That's the kind of a customer you make every time you sell a "Hercules."

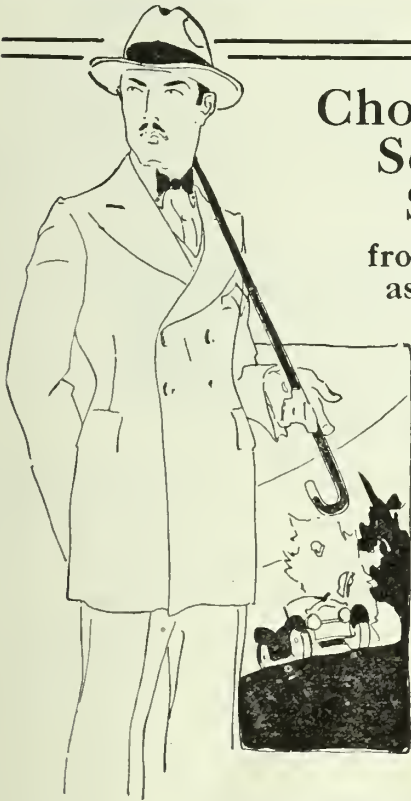
Just at present, outing and work shirts are especially good sellers. Let's tell you about them.



THE HERCULES GARMENT COMPANY, LIMITED

Head Office: Montreal

Factories: Montreal and Louiseville, P.Q.



Choose Your Season's Stock

from our fine assortment

Our range of staple goods including Blue Serges, Greys, Fancy and Plain Worsteds are of such unusual value that as a progressive merchant catering to important trade you will want to see our models.

Our travellers are now on the road. If they do not call, post card us

and we will be pleased to send samples prepaid

Toronto Clothing Mfg. Co.

200-206 Adelaide St. W.

TORONTO



Clothing that will boost your sales and make satisfied customers.

Our Special Line of Boys' Suits Bloomers and Overalls

will appeal to dealers who desire to carry a line that will make consistent customers.

Their snappy, well-cut lines, attractive materials and genuine, all-round wearing qualities make them of such value that you can not afford to miss seeing them

Write us for sample order.



THE JACKSON MFG. CO. LIMITED

CLINTON, ONTARIO

Factories at

Clinton, Goderich, Exeter and Hensall

Attract the "Best" Custom by featuring "CEETEE"

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.

Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience—

it is made in all weights—sizes and prices to suit every requirement and bears the diamond-shaped label as illustrated.

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.



THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK



THIS TRADE MARK IS ON EVERY GARMENT

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

The Dale Wax Figure Co., Ltd.

are always ready to meet your requirements in fixtures especially suitable for your trade.

Have you seen our new Art Fixtures? If not write us for catalogue. They are entirely new and will enable you to display your goods so as to make customers out of onlookers.

Dale Quality spells perfection.

DALE WAX FIGURE CO., LIMITED
86 YORK ST., TORONTO, ONT.
Agents: P. R. Munro, 150 Bleury St., Montreal; E. R. Bollard & Son, 501 Mercantile Bldg., Vancouver.

Notice to the Trade

There is only one Vineberg Pants Co. that sells the

Popular Brand Trousers

and any other firm selling goods under that name is infringing on our trade and trademark

KINDLY BEWARE

POPULAR BRAND TROUSERS
Made by the Vineberg Pants Co. Montreal, P.Q.

Our representatives are now on the road with a full line for Fall and immediate. If you were satisfied last season, think of them again.

160 McGill Street, Montreal

PREPAREDNESS

Is a Big word but a small meaning. Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systemizing for your Business and energy, success and prosperity for 1920.

McNabb's Sales System
158 Wallace Ave. Toronto, Ont.
PHONE KENWOOD 1443

Moving Time Better Business

One of the surest and quickest ways is to display your goods to better advantage. And one of the easiest and most essential ways of doing this is to buy your

BUST FORMS FIXTURES, ETC.

from DELFOSSE & COMPANY. Our new illustrated catalogue will help. If you have not received one write us.

This boy form is made on the same principle as the men's form sizes 24, 26, 27, 28, 30, 32.

Our Little Men No. 197

DELFOSSE & COMPANY
Corner Craig and Hermine Sts., Montreal

Loose Credits Mean High Prices

Merchants buying for cash or its equivalent need not pay exorbitant prices for men's and boys' clothing.

We are serving the best and closest buyers in Canada. We can serve you.

Write for samples and prices to

The Alert Clothing Company

1202 St. Lawrence Blvd., Montreal



Do you know
what this trade-mark means

to organizations using

**GOLD AND SILVER
EMBROIDERED BADGES**

It Guarantees

a standardized line of strictly high-grade uniform equipment to every user of uniforms, uniform caps, badges, etc., in civilian and military life. Bands, police and fire departments, railways, steamships, express companies, and many other branches of activity in which uniforms are essential.

Estimates and Individual Designs, furnished on request.

Write for illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:

320 UNIVERSITY ST., MONTREAL

THE FINAL ACHIEVEMENT
in the art of making DEPENDABLE RAINCOATS is the
DAVIS "STORM RESISTA"

*Stylish and Serviceable
for Men and Women*

Now Established in Our New Home in the Sommer Building

The complete line of new "Storm Resista"
models is now being shown by our travellers

H. E. DAVIS & CO.
MANUFACTURERS
Sommer Building - Montreal

Cornwall Pants New Factory

One of the largest and most up-to-date of its kind in Canada
devoted to the manufacture of

**DRESS, WORK and
OUTING TROUSERS**
For Men, Youths and Boys

enables us to

DOUBLE OUR OUTPUT OF CORNWALL PANTS
and give our customers the very
BEST DELIVERIES POSSIBLE
with *values* unsurpassed.

CORNWALL PANTS MFG. CO.

Manufacturers of

MEN'S, YOUTHS' AND BOYS' PANTS

CORNWALL - - - ONTARIO



THE AUTOMOBILE COATS

"Dominion Raynsters" are really two coats in one—a cloth coat in appearance—an absolutely waterproof coat in service—suited for all weathers.

It is this all-purpose utility—as well as the dependable quality of materials and workmanship—that make "Dominion Raynsters" so suitable for automobile wear.

Suggest "Dominion Raynsters" to your customers when they come for something "to wear in the car."

Styles and sizes for men, women and children, including the popular priced lines. Prompt shipments from our nearest service branch.

DOMINION RUBBER SYSTEM SERVICE BRANCHES are located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Lethbridge, Vancouver and Victoria.





Tooke

HAND TAILORED
SOFT COLLARS ❖
WITH THE TOOKE
HOOK ❖ ❖

TOOKE BROS., LIMITED

MONTREAL
TORONTO

WINNIPEG
VANCOUVER



MEN'S WEAR REVIEW

Vol. X

Publication Office: Toronto, June, 1920

No 6



A.G.P.

SOFT COLLARS

TWIN-BUTTONHOLES
OVERCOME SHRINKAGE

There's genuine economy in

ART CLOTHES
COOK BROS. & ALLEN LIMITED

Made to Measure

The man accustomed to a good smoke tries a nickel cigar, he takes a couple of puffs, and away she goes, no satisfaction and money wasted.

When a man accustomed to "Art Clothes" buys a cheap suit, the result is much the same, he wears it a time or two and away she goes, no satisfaction, money wasted, false economy.

Don't kill the reputation you have made by selling junk, its only good for one round.



COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

Bengard

BENGARD
"ASHTON" MODEL
SUMMER, 1920.



Stabilizing Values

is—and has been, our unceasing aim from the moment that market conditions became unsettled—and uncertain.

WITH a high standard both of workmanship and quality to maintain, we have laboured unceasingly to give to our trade, the very best that is possible.

ON this basis, your interest is invited in our Fall and Winter Styles—designed with our usual care for the details of tasteful novelty and painstaking finish.

B. Gardner & Company

Montreal



Bengard Clothes

PALM BEACH - THE

Only a few years ago nobody would have suggested a Palm Beach as a substitute for a wool or worsted suit for spring and summer wear.

But the introduction of our De Luxe make with its style and fit, and its unusual percentage of hand tailoring, brings Palm Beach to a point that closely approximates the finer grade of worsted suits.

So closely in fact that the retailer who fails this season to devote a

Cohen,

PANTS

ECONOMY SUIT

proportion of his space and efforts to the selling of strictly summer fabrics may find out too late that he is not only missing a remarkable merchandising opportunity, but that he is actually failing to adequately meet a wide popular demand.

Our De Luxe Palm Beaches and Crashes are not merely made for comfort. They are made to please the most discriminating dresser and to sell at half the price.

Goldman & Co.

NEW YORK

OVERCOATS

RAINCOATS

SUMMER CLOTHING



The Wanted Cravat

Batwing ties, as you know, are very much in favor at present—more so than for several seasons past. We have many silks with small designs and other suitable characteristics for this style of neckwear. An open order will have our best attention. Priced from \$7.50 the dozen.

A. T. REID CO., LIMITED, - TORONTO

Manufacturers

*The English Foulard shown above.
Navy or black with white dots.
Extra quality, \$9.00 the dozen.*



The **BROCK** *Hat*
MADE IN BROCKVILLE, CANADA.

YOUR hat requirements for Fall and Winter will be best served by ordering your stock early.

The reputation of the Brock will enhance the reputation of your store.

Made by

**The Wolhausen Hat Corporation
Limited**

Head Office and Factory : BROCKVILLE, ONT.

MONTREAL : Mappin & Webb Bldg.

TORONTO : Cosgrave Bldg.



A. R. C.
PRODUCTS
 are IDEAL for

Sportsmen, Farmers, Lumbermen,
 etc., because—they are designed
 with the idea to give comfort.



This Trade Mark is our guarantee
 that you can assure your cus-
 tomers that the BEST material
 and workmanship are embodied
 in every line manufactured in
 our factory—the largest Patent
 Leather Plant in the British Em-
 pire.

Our lines are: **Working Shirts, Mackinaws, Automobile Gloves and Work-
 ing Gloves.**

We tan our own leather which enables us to give better value than our
 competitors.

A. R. Clarke & Co., Limited
TORONTO

MEN'S SUITS

Meet the new conditions prevailing to-day on the market. The consumer is looking for a cheap suit as the high cost of living is draining his pocket book. We have made a few hundreds and they sold in stampede! We are offering more of them at

\$ 15.00
■ ■

In order to get there we have to make a tremendous turnover on a very small profit and short terms to roll the ball fast, so this *Special* offer at this *Special* price is at the *Special* terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

234 ST. LAWRENCE STREET

MONTREAL, QUE.



Style No. 1588



Style No. 34308

Watch Your Stock—There's a Big Demand for Hickok Belts and Initial Buckles

Keep your stock of Hickok Belts and Initial Buckles complete at all times, especially at this time of the year, to meet the big demand for these famous belts and buckles for men, young men and boys.

There are many new Spring and Summer designs. Have you seen them? If not, advise us at once.



Style No. 1518



Style No. 1527

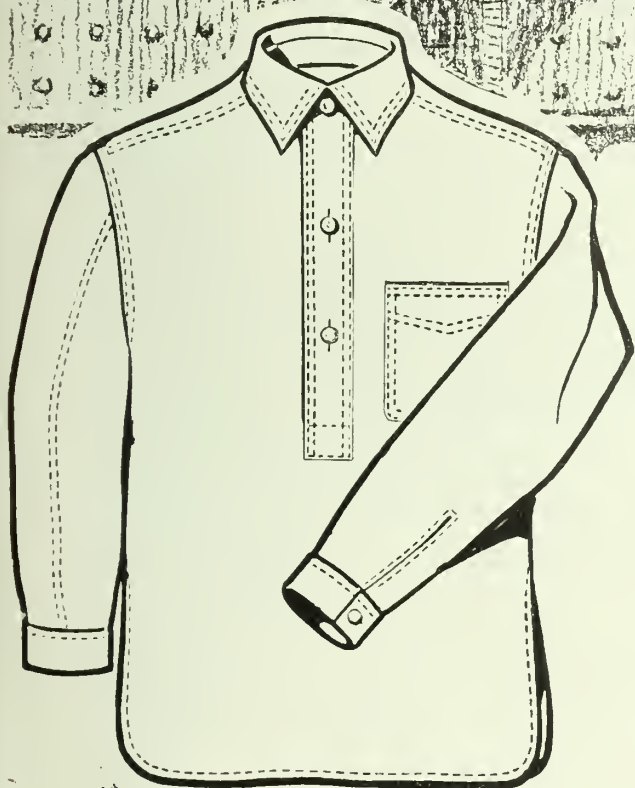
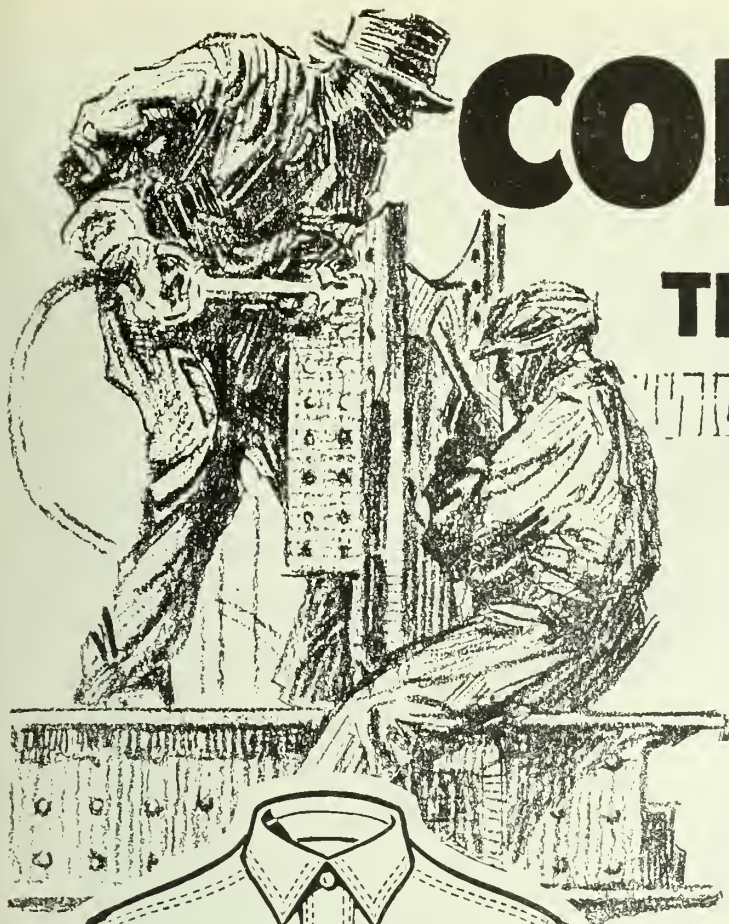


Style No. 1589

The Hickok Mfg. Co., Ltd.
33 Richmond Street West
Toronto, Canada

COLOSSUS

THE BIG SHIRT



Made in Heavy Woven Cloth in Plain Colors, Blue Chambray and Fancy Stripes and Checks.

Extra large Body and Sleeves.

Double stitched throughout.

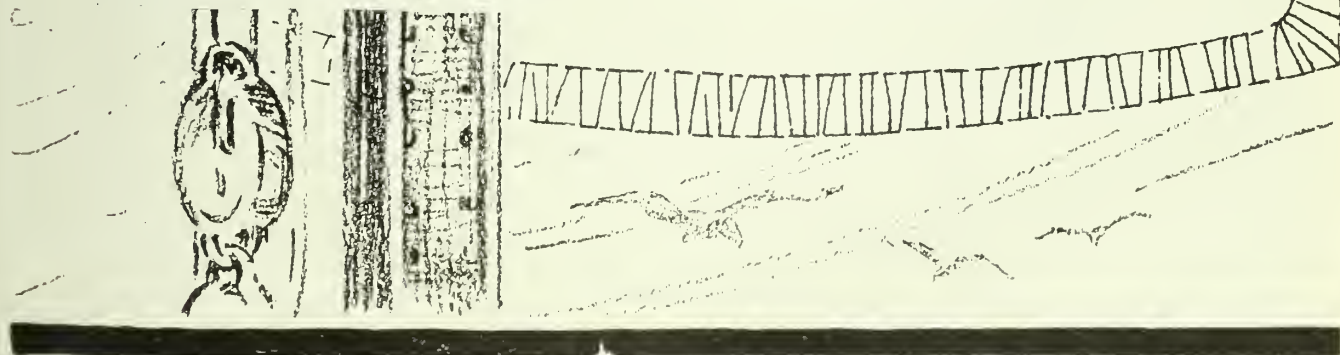
Full Yoke and Pocket.

Extension Neck Band and Gussets.

A Real Workshirt.

Value, Durability and Comfort.

The Canadian Converters' Company, Limited
Montreal





NOVELTY of design, combined with unusual harmonies of color, has placed Penmans Sweater Coats high in the estimation of men and women who love outdoor life.

Penmans have realized that this popularity can only be retained by backing up style and color with quality; and have accordingly knit comfort and durability into every garment.

You will find it a pleasure to show these coats. Your Trade understands the value of Penmans label.

Penmans Sweater Coats

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris.

Also Makers of Underwear and Hosiery.





KEEP HIM SMILING!

Without a doubt

Many merchants have made a Success of the waterproof trade because they foresaw the possibilities of the

Fit-Well

the ideal waterproof, combining security with appearance. It is of clever and modish design — the final achievement in the styling of good waterproofs.

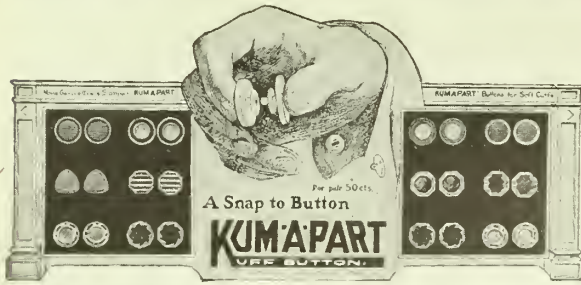
We can supply all demands promptly. Travellers are now on the road.

S. RUBIN & COMPANY

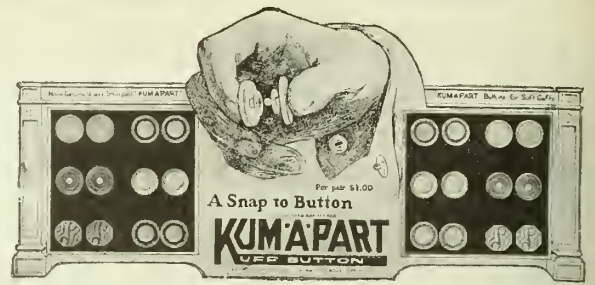
*Mfrs. of the
"Fit-Well" Waterproofs*

Our New Address :
New Sommer Building, 37 Mayor Street
MONTREAL





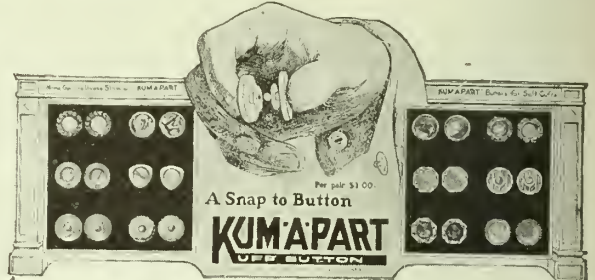
No. 01163—Cream Display. Costs \$4.00 net. Sells for \$6.00.



No. 01168—Blue Display. Costs \$6.50 net. Sells for \$12.00.



No. 01152—Green Display. Costs \$9.00 net. Sells for \$18.00.



No. 01159—Blue Display. Costs \$6.50 net. Sells for \$12.00.

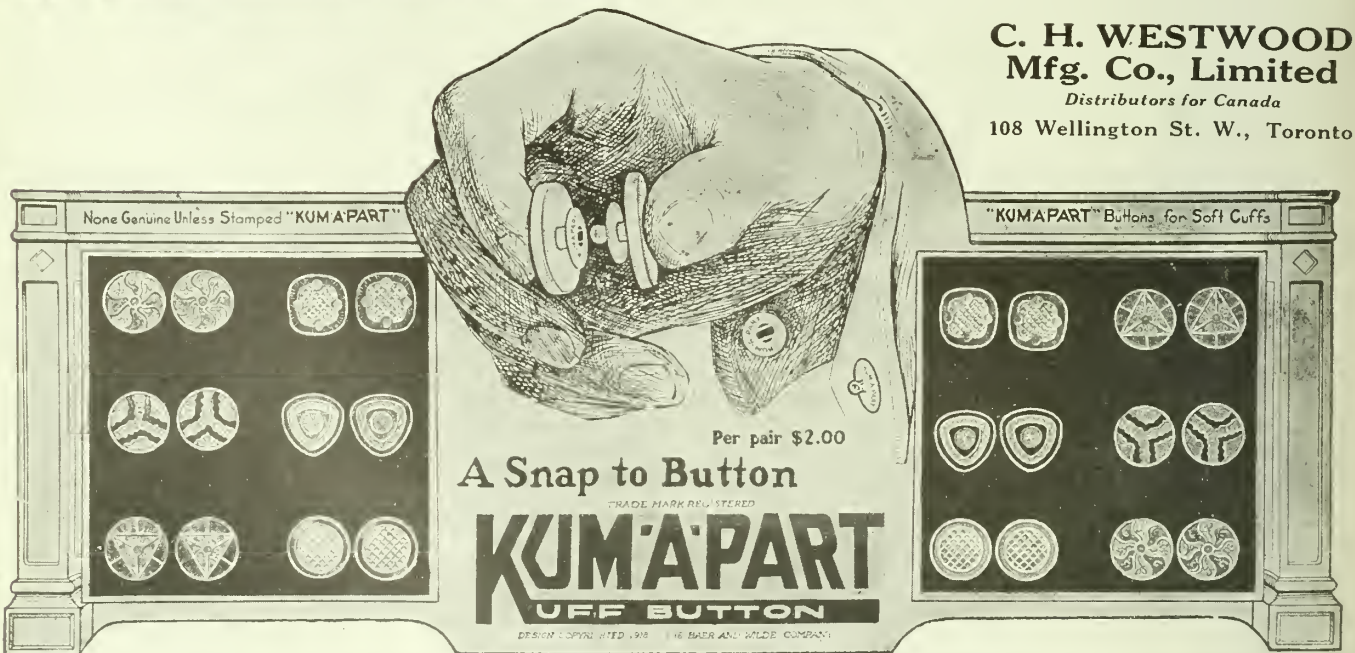
Right now is the biggest selling season for—

KUM-A-PART

UFF BUTTON

THE convenience of the KUM-A-PART idea and the classy quality of KUM-A-PART designs are winning millions of men to this new button for soft cuffs. And right now this year-round seller hits the peak of sales! Don't miss a KUM-A-PART sale just because the range of choice you offer is too limited. KUM-A-PART profits are too handsome to lose! Check over your stock to-day. A wire or postcard will make your assortment complete immediately. Send it NOW!

C. H. WESTWOOD
Mfg. Co., Limited
Distributors for Canada
 108 Wellington St. W., Toronto



No. 01158—Gray Display. Costs \$12.00 net. Sells for \$24.00.



for
soft collars
12K. 1/20 GOLD \$1.00

Hol-Tite
PAT. FEB. 10, 1918
COLLAR HOLDER

*-holds tight
but
makes no holes*

A Sensation in Smallwares

**Big Profits — Quick Turnover
Sells on Sight — Takes Little Space**

Every man welcomes the comfort of a soft collar, these warm weather days.

But every man likes a neat collar too.

That's why the

Hol-Tite
PAT. FEB. 10, 1918
COLLAR HOLDER

is proving such a sensation it's just the thing men have been waiting for for years.

They're reading about the Hol-Tite Collar holder now—in 24 big national magazines. Put a Hol-Tite display card in your window and you'll bring them into your store. Put one on your counter and you'll sell one or two Hol-Tites with every sale of soft collars.

And Hol-Tites will pay you a bigger profit in proportion to the space you give them and the effort you put behind them than other item in your store.

Be up-to-the-minute—order now.

**Three Qualities—You
Can Sell Them All**

Assortment of 50c Sellers
Mounted 2 dozen on attractive black and orange display card. Price complete . . . \$3.75 per dozen

Assortment of \$1.00 Sellers
Consists of 2 dozen Hol-Tites 12k 1/20 gold. Mounted on attractive blue and orange card. Price, complete . . . \$6.00 per dozen

Assortment of \$1.50 Sellers
Consists of 2 dozen Sterling Silver Hol-Tites. Mounted on attractive display card. Price complete . . . \$9.00 per dozen

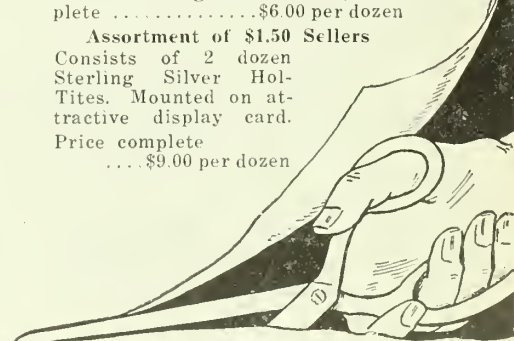
C. H. WESTWOOD MFG. CO., Limited
108 Wellington St. W., Toronto

Now's the Season

*For Quick Action fill out and
Mail the Attached Coupon.*

Indicate the number of assortments of 50-cent, \$1.00 and \$1.50 sellers you want.

**If you don't take Hol-Tite profits the other fellow will.
Send NOW.**



C. H. Westwood Mfg. Co., Ltd.,
108 Wellington St. W., Toronto.

Gentlemen: Please ship at once the following assortments of Hol-Tite Collar Holders:

..... Assts. 50c sellers (2 dozen on pad as illustrated) at \$3.75 per dozen.

..... As ts. \$1.00 sellers (2 dozen on pad as illustrated) at \$6.00 per dozen.

..... Assts. \$1.50 sellers (2 dozen on pad as illustrated) at \$9.00 per dozen.

Name

Address



12 to 18 1-2



12 to 19

KANT KRACK

TRADE MARK REGISTERED

COLLARS

Men these days are willing to be shown how to economize—and when you show your customers that the original cost of a KANT KRACK collar is about the same as a so-called “linen” collar; that it will give

Longer Service

without the daily outlay of laundering and how the

Linen-Like Appearance

of KANT KRACK makes it difficult to detect that it is a composition collar—they will readily see how they could economize and still maintain a well-dressed appearance.

*One Price to All Dealers
and
Satisfaction Guaranteed*

**One Grade Only
And That the Best**

Made in Canada

The
Parsons & Parsons Canadian
Company

HAMILTON - CANADA

ESTABLISHED IN U.S.A. 1879
ESTABLISHED IN CANADA IN 1907



Canadian Brand Hats and Caps

You can see Style in every line—the distinctive Style that makes these Hats and Caps stand out everywhere for good taste in Men's Apparel, and the workmanship which means wear and lasting satisfaction is there.

When you stock Canadian Brand Hats and Caps you are putting in a stock that will appeal to your customers and attract new trade.

Our range for Fall, 1920, is now complete. A card will bring our samples or salesman.

Canadian Cap Co.

221 Richmond St. W., Toronto



At Your Service

Three Big Departments

Clothing

Shirts

Caps

Complete with all the new and standard lines which make up for a complete continuous service.

Many merchants have recognized the fact that PECK'S service is conducive to good business. Better values are hard to find.

Every buyer who aims to protect the interest of his firm should investigate this organization which offers its experience of over forty years to Canadian merchants.

John W. Peck & Co., Limited

*Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.*

MONTREAL

WINNIPEG

VANCOUVER

Do You Get Hot in the Summertime? Then Consider the Farmer

While the city worker must stand up to his tasks during the hottest days of summer, the farmer must work in the open beneath the sweltering sun. Not only does the heat beat upon him, but he must perform the hardest sort of labor.

He drinks long draughts from the old stone jug of spring water, kept cool in a shady corner of the field, and he perspires freely as his work goes on.

His clothes are soaked with perspiration day after day. The fibres have to stand the strain, but even the best of material is apt to "give" when a farmer pulls an old-fashioned work shirt, that "sticks to his hide," over his head.



With a Kitchen Open-front Workshirt, the farmer has new comfort in the hot days and longer wear from his shirts. He can easily remove

KITCHEN'S *"Railroad Signal"* **Work Shirts**

without tearing damp fabric which has a tendency to adhere to his body when yanked off, as is necessary with ordinary shirts.

The trade will do well to recognize that the Kitchen Openfront Workshirt has a strong and practical appeal to the farmer. Ask the farmer's wife what causes her husband's shirt to tear in summer. It's a clear case for the Kitchen Openfront on the farm. Be sure to reach your farm trade with it.

THE KITCHEN OVERALL AND SHIRT COMPANY

*Exclusive makers in Canada of the
famous Railroad Signal Overalls.*

BRANTFORD

ONTARIO



Men's Knit Goods for Fall

Underwear, Sweatercoats and Socks

are

Big Business Bringers

If you carry

An assortment of standard values.

Racine Values and Assortments This Fall

are

Outstandingly Worthy

And All Bought Last Year.

Impossible to replace if bought again in the present
or Fall 1920 market.

Place early and avoid disappointment

Dept. F Buyer Mr. P. S. Hardy
Dept. I Buyer Mr. J. L. Ampleman

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY Matabanick Hotel	SYDNEY, N.S., 269 Charlotte Street	OTTAWA 111 Sparks Street	QUEBEC Merger Building	TORONTO 123 Bay Street
SHERBROOKE 4 London Street	SUDBURY Nichol Range Hotel	RIVIERE DU LOUP Hotel Antil		
THREE RIVERS		CHARLOTTETOWN, P.E.I.		



WB
Barriecloth
WEARS BEST
REG'D
 THE
ROBE & CLOTHING CO.
LIMITED
KITCHENER, ONT.



Large,
 Warm,
 Roomy
 Ulsters

Made From

Barriecloth

the best wearing
 cloth on the
 market to-day.

These are splen-
 didly made over-
 coats excelling in
 style and work-
 manship, but par-
 ticularly in the
 wonderful value
 offered.

BARRIECLOTH is a new all-wool fabric of our own manufacture and is made in Black, Brown Heather, Blue Mixture, Green Mixture and Oxford Grey. This cloth is positively GUARANTEED to out-wear any cloth on the market to-day.

As it may not be possible for our travelers to call on all our customers, we will be pleased to mail samples of BARRIECLOTH on request.

The Robe and Clothing Co.
 Limited
 Kitchener - - Ontario



YORK PRODUCTS

They are clothes of character—of individuality — clothes that make young men and boys look their best. Perfect in fit, correct in style, reliable in fabric and are offered at truly

POPULAR PRICES

They will bring the best people in the town to your door.

Buy your Clothes from the York Clothing Co. and avoid paying the tax. We are cutting our profits to allow you to make your ordinary profits.

Our Fall line is now being shown—be sure to see it.

“WE WANT YOU TO KNOW THEM.”

York Clothing Co.
 Limited

35 Church Street
 Toronto

Get the
Habit of Carrying
Mackenzie
Guaranteed Lines

MACKENZIE BRAND

And Learn
Why They
Are Sold From
Coast to Coast

MacKenzie Brand Shirts



will sell better every year.

They are the ideal shirt for Sportsman, Farmers, Lumbermen, etc., because of their roomy cut, giving comfort in every movement. They are made from first class material and the workmanship is faultless.

We will be pleased to forward you prices and information. Write us to-day.

Our Lines are—

Mackinaw Clothing

Shirts Underwear

Socks Sweaters

Overalls and Pants

Mackenzie Limited

Ottawa

Canada

Star Brand Overalls



**STAR BRAND
OVERALLS**

*The
Best Made*

*Are Made for You
and Your Customer*

Be good to your customer and he will be good to you!



When he wants overalls see that he gets Goodhue's old reliable
STAR BRAND

Made by

The J. B. Goodhue Co., Ltd.
Rock Island, Que.

FOR SALE HERE

Display this Card
in your shop
window

Montreal: 211 Drummond Bldg.

Ottawa: 76 O'Connor St.

Made to Satisfy



You cannot offer your customers better Trousers than what we offer you in the HAUGH BRAND line. The material and workmanship is the VERY BEST in every instance.

Arm and Hammer Brand Overalls and Working Shirts are satisfactory in every respect. They are designed for comfort and made to wear—and they do.

HAUGH BRAND Kiddies' Garments are the most practical, serviceable and attractive of their kind on the market to-day.

The J. A. Haugh Mfg. Co., Ltd.
TORONTO, CANADA

*Manufacturers of the famous "Arm & Hammer" Shirts,
Overalls, Bloomers, Trousers and Shopcoats*

Get the
Habit of Selling
Our
Guaranteed
Thistle Brand
Raincoats

Thistle



Brand

Get the
Habit of Selling
Our
Guaranteed
Thistle Brand
Raincoats

Guaranteed



Waterproof and Motoring
Top Coats

Guaranteed



for

Ladies and Gentlemen

Supreme in design, fabric and workmanship. "Thistle Brand" Raincoats are known and sold in all the best stores from the Atlantic to the Pacific.

Samples are now being shown by our travellers.

THE SCOTTISH RUBBER CO.
LIMITED

316 Notre Dame Street W.

MONTREAL



Challenge Cleanable Collars.



The next twelve months hold possibilities of greatly increased sales of Challenge Cleanable Collars—the possibilities of increased profits if you get behind our intensive campaign of advertising. We are creating the

demand for you—urging the customers to your store. Be sure you are in a position to meet their requests; be sure you have all the lines they want. Challenge Cleanable Collars mean sales for you and money saved for your customers, and the latter is the best of business-building principles. Look over your Challenge Cleanable Collar stock. Order from your jobber to-day.

Write to-day for free supply of counter envelopes.

The Arlington Co. of Canada, Limited
 Montreal Toronto Winnipeg
 Vancouver

PYRALIN

Genuine
Leather



Reversible
Coat

Made in Canada

"The All-Weather Coat" Invariably Attracts

A staple investment for a shrewd investor is found in the "Victory" Genuine Leather Reversible Coat.

Its stylish cut, the super quality of the leather, and the fact that it is reversible, with gabardine or tweed on reverse side, render it unique.

That's why it never fails to attract the better-class of trade. It gives personality, and stamps you as a "live wire, up to the minute" merchant.

Over a quarter of a million autoists in Canada, and every one a prospect.

Victory Bonds have saved the nation.

The "Victory" Coat saves the individual both in health and pocket.

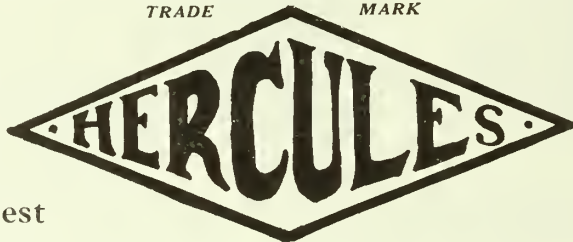
Complete line of waterproof clothing in stock for immediate and fall shipping.



Office and Factory:

437 ST. PAUL W., MONTREAL

Work



Shirts

Canada's Best

Just now you can sell work shirts—they are in big demand but make sure they have the "Hercules" label.

There's a good reason why "Hercules" work shirts are easy to sell. Big and roomy, made of excellent materials, with care taken to insure the finish of a product which will please the wearer. Dealers throughout the country are pushing the Hercules line. It makes them many friends.

Other lines consist of pyjamas, sport, outing and negligee shirts.



THE HERCULES GARMENT COMPANY, LIMITED

Head Office : Montreal

Factories : Montreal and Louiseville, P.Q.

GEORGE BRETTE & CO.

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade



Goods bearing the "OBERON" mark are trusted the world over.

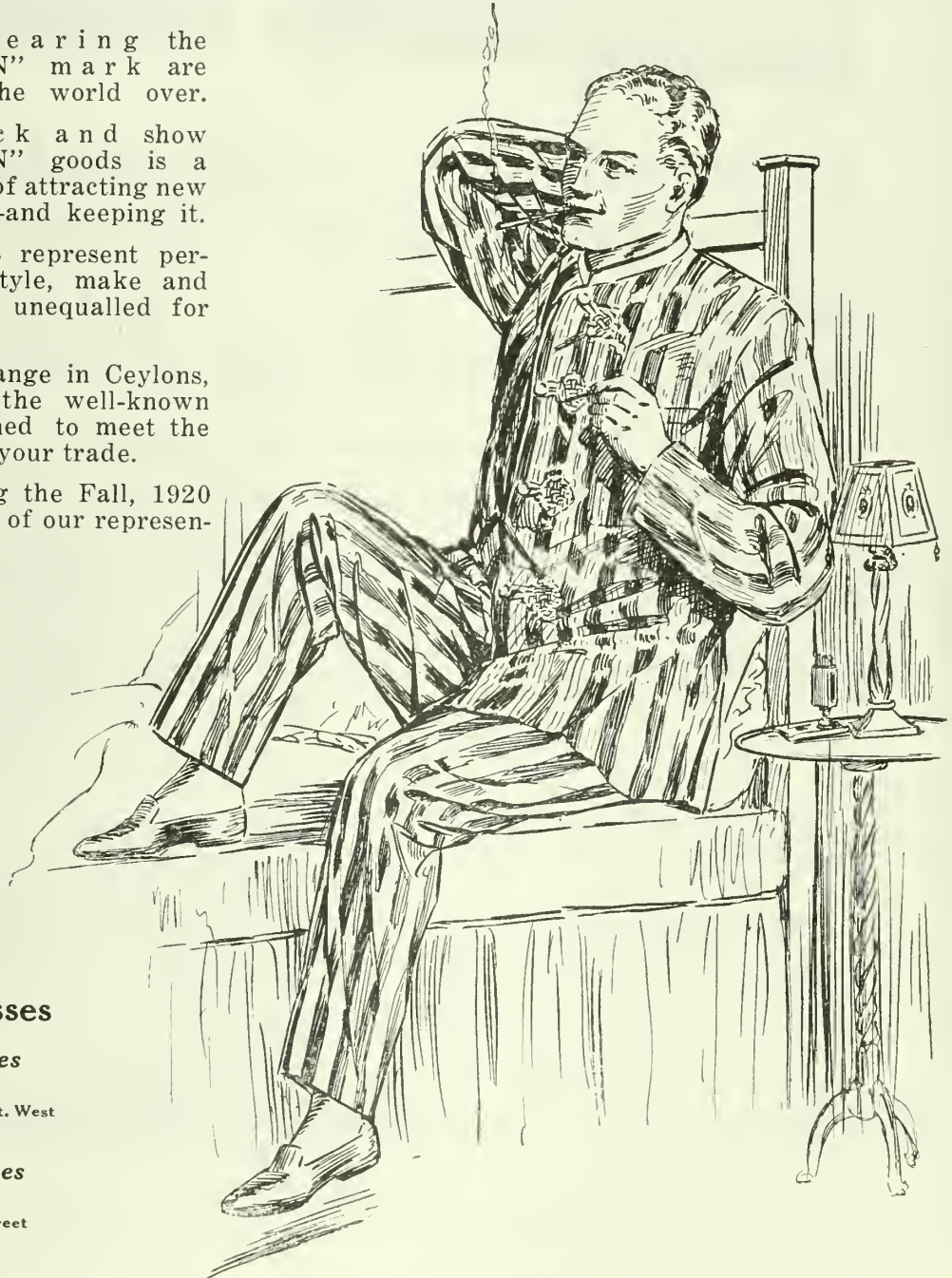
To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.

The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings—all guaranteed absolutely fast to washing.



Samples at These Addresses

Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St. West
Toronto

Western Provinces

Mr. G. E. Ledger
Grace Court, Cornox Street
Vancouver, B.C.

George Brett & Co., Ltd., 119 Wood Street, London, E.C. 2



No. 3430



No. 3439

These popular, friend-making and profit-building Silk Covered Shell

Flexo Arm Bands

are now being made for you in Canada
to retail at 25¢, 35¢ and 50¢

You will doubtless remember that the patented silk covered shell FLEEXO Arm Bands were introduced in Canada only a few years ago—and their success was almost instantaneous. The demand for FLEEXO in Canada has grown so insistent that a factory was recently opened by us in Toronto to enable us to serve your interests better than ever.

The patented silk covered shell was perfected only after years of experimenting in our effort to produce the ideal arm band for comfort, value and service; an arm band on which no metal parts are exposed.

Most men prefer FLEEXO and your arm band business can be appreciably benefited if you will feature them.

The two assortments illustrated above and described below are very popular—in fact, all four of the assortments listed are excellent values. Your jobber is ready to serve you—if not, please write us.

DESCRIPTIONS—Assortment No. 3430—To retail at 25¢ per pair. Contains three dozen— $\frac{1}{2}$ dozen each of the six following styles: $\frac{3}{8}$ -inch Honeycomb; $\frac{3}{8}$ -inch mercerized cable; $\frac{1}{2}$ -inch Ridgeweave elastic; oval mercerized; silk oval braid, and two color frilled edge silk braid—all with pat'd silk covered shell—asst. colors.

Assortment No. 3473—To retail at 35¢ per pair. Contains two dozen— $\frac{1}{2}$ dozen each of the four following styles: $\frac{3}{4}$ -inch cable elastic with ring and slide adjustment; $\frac{3}{4}$ -inch cable elastic with slide adjustment; fancy weave tufted centre elastic braid, silk covered shell with bow, and frilled edge flat elastic braid with silk covered shell and bow.

Assortment No. 3471—To retail at 50¢ per pair. Contains two dozen— $\frac{2}{3}$ dozen each of the two following styles: $\frac{7}{8}$ -inch flat cable elastic with slide and ring adjustment, and $\frac{7}{8}$ -inch Ridgeweave elastic with patented silk shell and large silk bow, and $\frac{1}{3}$ dozen each of the two following styles: $\frac{3}{8}$ -inch mercerized Honeycomb elastic with gilt slide and tip adjustment and $\frac{7}{8}$ -in. mercerized Honeycomb elastic with special slide and buckle attachment.

Assortment No. 3439—To retail at 50¢ per pair. Contains two dozen— $\frac{2}{3}$ dozen each of the three following styles: Frilled edge and tufted centre braid, patented silk shell and silk bow; $\frac{7}{8}$ -inch Ridgeweave elastic with patented silk shell and large silk bow; fancy weave, wide tufted centre elastic braid with colored frill edge and patented silk shell and bow.

A. STEIN & COMPANY, LTD.

58-64 Wellington Street, West

Toronto, Canada



Foresight

In stocking up with this exceptionally hard-wearing and eminently superior underwear, the progressive dealer displays a foresight which augurs well for his store's success. There are few to equal and none to excel.

Ask your jobber

E. H. Walsh & Company
 MONTREAL - - - TORONTO

Selling Agents for Quebec, Ontario and
 Western Provinces.

Atlantic Underwear Company, Limited
 MONCTON, N.B.

WHAT YOU WANT
-AND-
WHAT EVERYMAN WANTS
-IS-
**EVERYMAN'S
TROUSERS**

LOOK
FOR
TRADE
MARK
INSIDE
OF THE
WAIST BAND



Wide range to choose from—
Easy to match the fabric of your
coats and vests that promise
months of wear.

Everyman's Trousers are made of
high grade materials. They hang
well, fit well at hips, are of good ap-
pearance and hold their shape. They
are accurately tailored in every detail.
Look for the label.
Insist on it being
on the inside of
the waistband.



To the Trade

Although our factory is especially equipped to handle your requirements, we suggest that you place your order now so that you may be sure of early delivery and receive the benefit of present prices.

DAVIS BROS.
HAMILTON, CANADA

Our Fall Models

Every suit and overcoat shown in this Fall range will strengthen our reputation for originality.

The point is this—you have missed something if you have not investigated these wonderful values in all-wool goods in—Brown, Green, Blue and Grey mixtures.

Every coat and suit is a combination of faultless material, correct style and superior workmanship.

Our travellers are through for the Fall season but if they have not called, post card us and we will be pleased to send our representatives.

Toronto Clothing Mfg. Co.

200-206 Adelaide St. W.

Toronto



Please the Boys

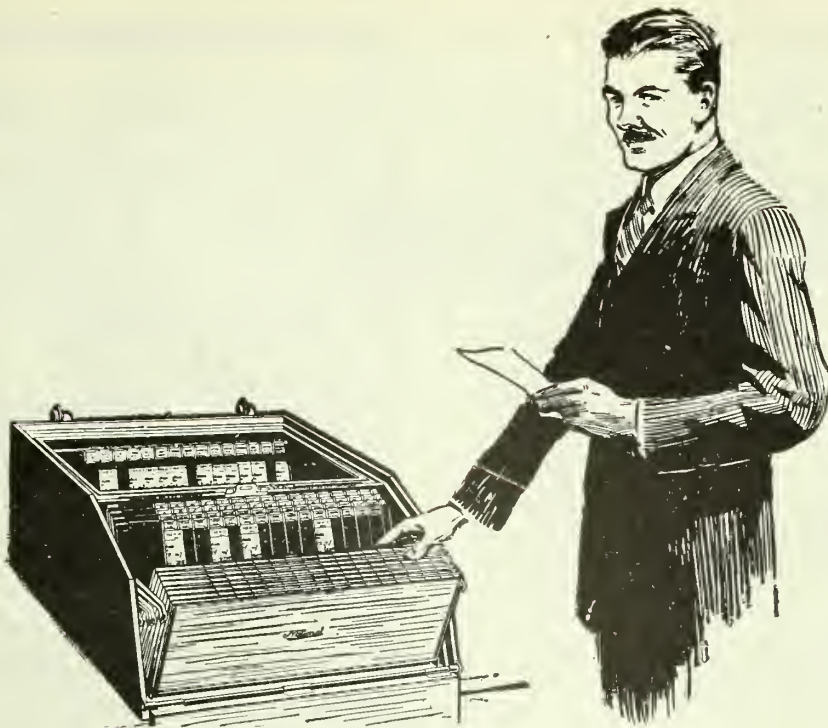
and they will be your regular customers for future business.

Please them with

**JAMES
CLOTHES**
and they'll stay pleased

JAMES & CO.
Limited

200-206 Adelaide St. W., Toronto



The common-sense way of handling credit accounts

MERCHANTS in 182 different lines of business are using the N.C.R. Credit File.

These merchants have found that the file gives them the common-sense way of handling credit accounts.

It is a one-writing system. It eliminates book posting of accounts.

It keeps each day's credit business separate.

It prevents forgetting to charge goods sold on account.

It prevents neglecting to credit money paid on account.

It gives each charge customer a statement of account on every purchase.

It protects every credit record until it is paid in full.

It saves time, work, and worry. It stops leaks and saves profits.

Investigate this common-sense way of handling credit accounts

The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

Calgary	714 Second Street W.
London	350 Dundas Street
Edmonton	5 McLeod Bldg.
Ottawa	306 Bank Street
Halifax	63 Granville Street
Quebec	133 St. Paul Street
Hamilton	14 Main Street E.
Regina	1820 Cornwall Street
Montreal	122 St. Catherine Street W.
Vancouver	524 Pender Street W.
Toronto	40 Adelaide Street
St. John	50 St. Germain Street
Saskatoon	265 Third Avenue S.
Winnipeg	213 McDermot Avenue

FACTORY: TORONTO, ONTARIO.

FILL OUT THIS COUPON AND MAIL TO-DAY

Dept. 25, The National Cash Register Company of Canada, Limited,
97 Pelham Ave., Toronto, Ontario:

Please give me full particulars about the N. C. R. Credit File way of handling credit accounts.

Name

Business

Address



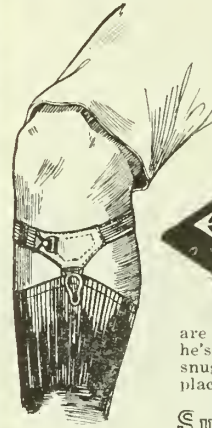
The Plain Truth
Boys'
Lion Brand
Clothing
is good Clothing
Nothing More
and
Nothing Less

We are special makers of Boys' Bloomers,
and the best people in Canada handle
our "Lion Brand" make.

THE JACKSON MFG. CO., LTD.
CLINTON, ONTARIO

Factories at
Clinton, Goderich, Exeter and Hensall

The "Arrow" leads them
straight to comfort



That's why your customers like them; for the physical ease and mental freedom from sock worries.



are so comfortable a man never knows he's wearing them till he sees how snugly and tightly his sox are kept in place.

Sure-sellers,

rustless, non-tearing, long-wearing

RETAIL AT

35c, 50c, 75c and \$1.00 with a good profit

Arrow Armbands, Leather Belts, Elastic Belts, etc.

Arrow Garter Manufacturing Co.
489 St. Paul St. West Montreal



Every season
the demand for
Caps is greater

You will find in our assortment a line of fine English Tweeds—and for correct headwear they are unequalled.

Our Fall and Winter range is well under way and you will be pleased when you see them. Their snappy styles as well as the more conservative patterns will do much to attract and hold your trade.

Write us—we will be pleased to submit samples or have a salesman call on you.

ONTARIO CAP CO.

34 St. Patrick St.

TORONTO

NOW
The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

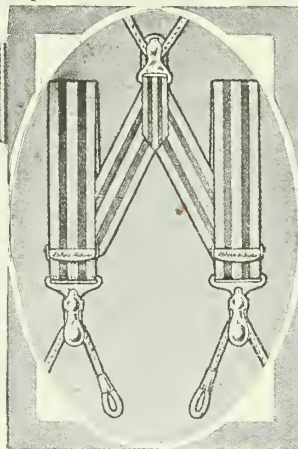
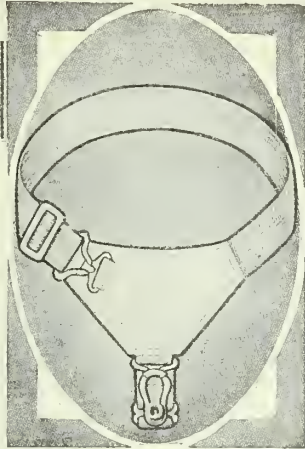
Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at TORONTO and WINNIPEG

Sphere Garters Sphere Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic 3/4" wide. Natural only.

Sphere Mikado Brace, a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2.

32, George Street, Manchester.

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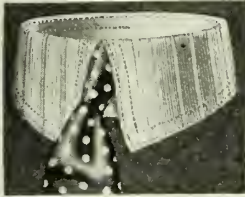
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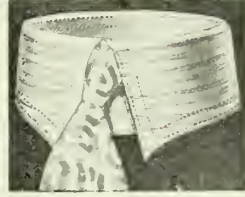


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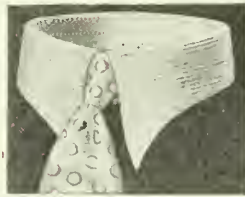
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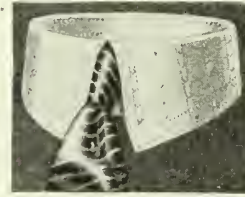
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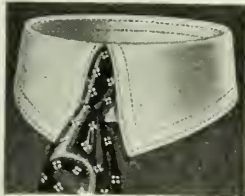
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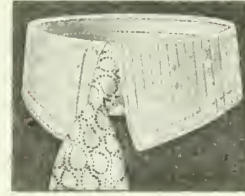
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Vertical stripe pique, quilted band, buttoned down top. Height 1 3/4"; 13 1/2 to 17.



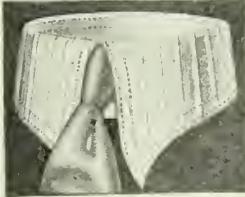
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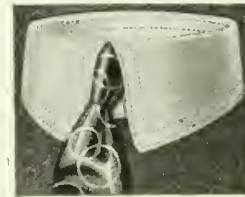
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English repp, quilted band, Twin Buttonholes, Slip-in Fastener. Sizes, 13 1/2 to 17.



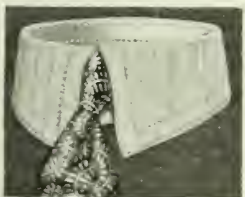
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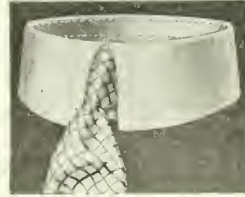
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FURTHER NEED OF ORGANIZATION

THE further need of a national organization of clothing and haberdashery men is abundantly illustrated in the scurrying to cover under the wing of organized bodies which many merchants have made since the announcement of the new taxes on May 19th. Not until a number of merchants were actually hit by this budget did they seem to realize the necessity for a more concerted action and the benefit to be derived therefrom. They go to their lodges and see over the doorway "In unity there is strength," but they never seem to realize that the same principle applies to business. The effect of a few isolated retail clothing men going to Ottawa to seek necessary amendments to the new budget may or may not have the desired result; one thing is sure, it will not have the weight that the executive of a national organization could exert did they have several thousands of men behind them in this move. The activities of the Board of Commerce and now the budget, combined with the rather uncertain outlook of the trade at present, find retail clothing men unorganized as a national body when it is most important that such an organization should be in existence. The executive of such an organization, at this time, could do much to help weather whatever storms lie ahead.

WE HOPE NOT

WE think, perhaps, that the outlook as expressed by President Fisher, of Ottawa, is not quite so dark as he paints it. At least, we certainly hope so. In the new Luxury Tax, the action of the banks in curtailing credits to a

considerable extent, and the general condition obtaining in the trade he seems to see many wrecks cast upon the shores of the coming year. Undoubtedly, the Spring business was poor and the necessity was forced upon many retailers to sacrifice some profits in order to meet their bills. At the same time, it seems that there is little in the general business condition to warrant too pessimistic a view. Wages are increasing still, there is still a scarcity of labor, production is far behind the demand for goods, and prices of raw materials keep mounting upwards. There is nothing, looking into the future, to support the view that lower prices (that is, radically lower) are very possible. Unless there is a general business depression, followed by financial panics, it appears that the price-cutting period is only a temporary flurry. The country is still financially in a good position and there is no reason why clothing men should not enjoy their fair share of good business. Even though lower prices may come, that does not necessarily mean hard times.

WAS GOOD ADVICE

THE advice given to readers of MEN'S WEAR REVIEW a couple of months ago by William Moffatt, general manager of the Imperial Bank of Canada, has already justified itself. His advice was that all merchants should keep their assets as liquid as possible in view of the inevitable break. There are some indications that this "break" is in sight, if not already upon us, but whether it will be temporary or of long duration is not yet quite so certain, though present conditions of the markets are against a prolonged period of anything like depression. Merchants will still do well to act upon the advice given by Mr. Moffatt. Some are already scurrying for cover in one way or another, because they have made too little preparation for the proverbial rainy day. Keep your assets liquid.

BRIEF EDITORIAL COMMENT

DOES IT look reasonable to place only a 15 per cent. tax on automobiles which, in the vast majority of cases, are luxuries, and a ten per cent. tax on clothes, which are an absolute necessity? Surely the merits of the case are not sufficiently covered by 5 per cent.

* * *

SIR HENRY DRAYTON says that the Government desires to check extravagance and bring down the cost of living. That seems to have been the text of his budget sermon. Like the proverbial preacher, he announced his text and then never referred to it again, either directly or indirectly.

Not a Luxury Tax, Say Retailers; Places Burden on People Who Buy Necessaries of Life

Entire Agreement That Tax Increases Cost of Living to People Who Were Looking For Lower Costs—Argue That Tax Should Have Been Applied to Indulgence in Luxury as in United States—Hard Times Are Here, Merchants Say.

GENERALLY speaking, one had only to talk with one retailer to get the view of the trade with regard to the new luxury tax that has been imposed by the Union Government. With perhaps one exception—that of shirts—it is not a tax on luxuries, it is a tax on necessities. Mer of the trade state that it is still possible to get a good shirt under \$3, but as for suits, overcoats, gloves, hats, shoes, etc., the tax is fixed at a price which could not be taken as an indulgence in a luxury. In another part of this issue there is a general summary of the new tax; but **MEN'S WEAR REVIEW** talked with many retailers about the new tax, and their views are here given.

"What right has the Government to tax clothes which are, at the price designated by the Government, a necessity," said one of the directors of the R. H. Blumenthal Sons, Ltd., of Montreal. "It is simply making prices higher to the consumer when they were already holding off because of high prices. Moreover, it makes the retailer the tax collector for the Government."

"I think it will have the effect of the retailer making the manufacturer supply the trade with a hat that can be sold for \$5," said James T. Wade, manager of the hat department of the R. J. Devlin Co., Ltd., of Ottawa. "Up to the present it has had the effect of retarding sales for a few days, but I think this will wear off and there will still be a sale for the better hat. It may result in the cancellation of a number of the higher-priced lines for cheaper lines, but I think the figure should have been fixed at \$7 instead of \$5, as a \$5 hat is not a luxury these days."

President Fisher's Views

President E. R. Fisher, of Ottawa, president of the clothing branch of the Retail Merchants' Association of Ontario, has very strong views on the budget. "We are late with the budget," he said. "We should have had it four years ago, and it should have been a real luxury tax, not a tax on necessities. It will simply increase the cost of living to the ordinary man, and, as I see it, that is not the intention of a luxury tax. A suit of clothes at \$45 is an absolute necessity unless a man wants to wear rags. For this figure he can get a decent suit of clothes. I think that had the price in the budget been fixed at \$65 it would have been fairer; a suit of clothes above that price could be con-

Here's a Joker on the Budget

Some one has said that no legislation was ever passed in which there was not a joke. The new budget is no exception to the rule. It has been figured out by wise-aces that the new luxury tax on suits of clothes can very easily be circumvented. All one has to do is to go into a store, buy a coat today, a vest to-morrow and the trousers the next day. A somewhat similar scheme could be worked in the case of having a suit made-to-order.

MEN'S WEAR REVIEW has been informed of a certain dry goods store where a sale of two pairs of silk stockings at \$3.00 a pair was made. In making out the bill it was for three pairs of silk stockings at \$2.00 a pair.

sidered a luxury. That is the man who should be paying the taxes of the country—tax him as much as you like, but to tax the ordinary individual is not a luxury tax at all."

Mr. Fisher pointed out that the same thing applied in the case of the tax on a cap or a hat. He referred to the system adopted in the United States where the tax was imposed in such a way that it was a tax on the indulgence in a luxury, that is, the tax should be imposed on the difference, say, between \$45 and anything over that. The same principle might be applied to other articles of men's wear that have been included in the budget.

Thinks There Will be Failures

"I see in this budget and in the attitude of the banks the shores of another year strewn with the wrecks of many retailers. It will take a strong house, financially, to weather the gale that we are coming into now. It will not be an ordinary windstorm; it will be a hurricane, and it is being brought on much faster by the attitude of the banks."

President Fisher, in speaking of the details of the budget, strongly urged that merchants make out all their bills now on a triplicate book as one bill would be required for the customer, one for the merchant himself, and one for the Government. He expressed the belief that all the clothing men would honestly observe the tax and not evade it by sharp practises. He urged that a \$1,000 fine

should be imposed on any merchant evading the tax.

So far as the reduction in the excess profits tax was concerned, President Fisher said it did not much matter what it was this year as he felt there would be very little excess profits during 1920.

Stewart McClenaghan, president of the Two Macs of Ottawa, pointed out that their tailoring department would be hard hit by the new tax as there was nothing that could be tailored under \$50. He thought the \$45 figure too low, and the same thing applied to shoes, hats, and other articles included in the budget. He argued in favor of the system in vogue in the U. S., that is, the tax should be imposed on the difference between the \$45 and any price over that amount. "It is hitting the people who cannot afford to pay on the necessities of life," said Mr. McClenaghan. "Why did not the Government put a tax on furniture and art? There are many people who are paying \$300 for furniture who could get good furniture for \$100, yet they are allowed to go free of this tax. And there are many people paying from \$50 to \$500 for pictures and paintings which are a decided luxury." Mr. McClenaghan stated that, as a result of the budget and late deliveries he had cancelled many thousands of dollars worth of Fall orders.

Glad It Has Come

Dan E. Johnson, of Beament and Johnson, Ottawa, and honorary treasurer of the clothing branch of the Retail Merchants' Association of Ontario, takes the view that the new tax will still further promote the depression in the clothing business that is undoubtedly on. "The depression, so far as the retailer is concerned," said Mr. Johnson, "is on. The budget will not help business any. The hard times are due to the fact that prices have been to such a height that people will not buy. We have cancelled many thousands of dollars' worth of goods. Do you think we want the stuff? I think the wholesalers will be glad to get the cancellations because they are behind with their orders. I am glad that it has come because it had to come some time. I am going to help the Government in every way to bring down prices; I think that is the same way to look at it for the sooner it comes and we face it and get it over with, the better. We will be satisfied this year to break even on business." Mr. Johnson expressed the view that the new tax would have the tendency to create a demand for cheaper

Continued on Page 44

Weather, Banks and Sentiment Cause Unrest; But "Carry On" is Advice of Montrealer

Thinks Sales Conducted by Retailers Are the Result of Poor Spring Business, Accumulated Stocks and Feeling That Period of Deflation is Here—Will Not Cut Prices Because Replacement Costs More.

1. THE weather.

2. The action of the banks in exercising caution in extending further credits.

3. A sentimental reason, due to a feeling on the part of the retail trade that the period of deflation is about to arrive.

These are the three reasons assigned by one of the large clothing manufacturers of Montreal for the feeling of uncertainty amongst many of the retailers in this country. That this feeling exists is not for a moment doubted by this and many other clothing and manufacturers of other lines of men's wear with whom MEN'S WEAR REVIEW recently talked. The feeling is finding expression in two distinct ways—restricted buying for the coming Fall, and many sales being conducted, particularly in the larger cities. Clothing manufacturers of Montreal vary in their summary of Fall business; MEN'S WEAR REVIEW has heard from some sources that business was never better than it has been since Fall business opened out; on the other hand the statement has been made that Fall business has opened out very poorly and that it has been necessary in some cases to call travellers off the road.

Reason for Many Sales

It was the opinion of this manufacturer that there was a definite reason for the numerous sales that are going on in many parts of the country. Abnormal years have been the part of the retail merchant during the latter years of the war and those immediately following it. Trade was good, exceptionally good. In the rush of sales that swept through the stores from day to day the buyer, perhaps, bought more than he actually needed, knowing that deliveries were bad and production falling off in spite of the increases in wages and easy working hours. But, then again, more of the goods that he had ordered came on than he expected and he began the Spring business of 1920 with as heavy, if not heavier stock than he had the previous Spring, with the certainty that business would not be in as large a volume as the previous Spring. But the weather knocked Spring business very hard, with the result that he was left with a large part of the Spring stock and the accumulated stock of a year back on his shelves.

Banks Advise Caution

Following this came the action of the banks in cautioning retail men to keep their assets liquid and, in a measure, cutting down on credits. MEN'S WEAR REVIEW was informed by this manu-

facturer that a number of the merchants with whom they dealt had been advised by the banks to cut down on their credits. "I think it is natural," said this man, "that the retailer get himself into a liquid position. It is necessary that he do so. It is costing him more all the time to get stocks; Fall prices are higher than they were a year ago by a considerable percentage. Along with this, many of the merchants have informed us that the banks have strongly advised that they cut down on their credits. The sales that have been going on are due to the fact that merchants have been left with large stocks on their hands. The weather has been against them. During the last few years merchants have been buying heavily on account of abnormal business and because they knew that deliveries were to be late. Now, the action of the banks has resulted in them holding sales; they must have money to carry on with.

No Hope of Lower Prices

This manufacturer could see no lower prices in sight, though he did believe that buying on the part of the consumer would be somewhat curtailed. "Even though I am a clothing manufacturer," he said, "I will buy clothes more conservatively and will make the old suit last a little while longer. I think it would be wise on the part of the retailer to take a smaller profit than he has been; so far as we are concerned, we are doing this."

There was, so far as this man could see, no deflation-in-price-period in sight. With labor costs continually on the increase and with the cost of woollens still advancing by large percentages, he failed to see how the costs of clothing could be reduced yet. Production was certainly not yet up to the demand, and everything that entered into the making of a suit of clothes was ever on the increase in price.

Advises About Delayed Spring Stocks

Good advice was given by this informant to the trade with regard to their delayed Spring stocks. There are still many manufacturers who have not completely filled their Spring orders; the partially-filled order will, in all probability be completed one of these days. It was stated to MEN'S WEAR REVIEW that many retailers were cancelling their unfilled orders; others were debating what to do. "If retailers can handle their unfilled orders" said this man "my advice would be to take them, because they cannot get them again at the same prices. If they are unable to handle them the best thing they can do is to

cancel them immediately, and I would advise them to do so."

Will Not Cut Prices

"Carry on" seems to be the unwritten law of this house. They are not apprehensive of what the morrow will bring forth. They thoroughly recognize the tendencies of the time. But they see no panic ahead. They are not to be dragooned into cutting prices; if retailers do not buy they will have to take their travellers off the road, that is all. But they are, apparently, firmly convinced that replacements cannot be made at present prices, therefore, why sacrifice good stock? He said that, so far as they were concerned they were doing the best business they had ever done. Business in the Maritime Provinces was slow, owing, perhaps to numerous labor troubles. In some sections of the country business was only fair. In the West, generally speaking, it was decidedly good. On the whole there was no great cause for complaint. He said they could handle five times as many shirts if they could get them and that their trade in caps for the Fall was 60 per cent. higher than it had been last Fall.

Does Away With The High Cost Of Charging

Red Deer Merchant in Fight Against H. C. of L.

Jack Fulton, of Red Deer, Alberta, has started out to cut down the high cost of living by eliminating the high cost of charging. In other words he is adopting the strictly cash basis business. He made his announcement in rather a novel way. Here it is:

"With wholesale costs going up almost daily it is left to any store that wants to remain in business whether to raise prices or cut down expenses.

"We don't believe in raising prices unless we have to. We feel our first and greatest service to you is to give greater clothes values; to save you money.

"So we're cutting down expenses. That means, of course, that some things we used to consider a service to you will have to go. One of them is charge accounts. The money that used to go to keeping records will now be turned over to you in greater values.

"We're making this change to a strictly cash business because we believe if you had your choice you'd prefer to do it that way."

"We've done away with the high cost of charging."

Combines Luxury with Practicability; Max Beauvais' Fine Store in Montreal

Every Human Need is Attended to—Locker and Shower Baths for His Customers—Knows at the End of the Day What the Day's Business Has Been in Every Department—The Store Arrangement.

IF MAX BEAUVAIS, of Fashion-Craft, Montreal, ever gives up the retail business, as in all probability he will some day, merchandising will have an historian who tells of the romances of the trade either in rhythmic verse or beautiful prose, that is, if he feels so disposed to exercise natural talents which are so pronounced in his case. One wonders as he listens to this man talking on so enthusiastically about his business, illustrating his point of view with a ready and apt figure of speech that bears the imprint of culture gleaned from an easy knowledge of both the English and the French, why he wandered into what most people would call the dull monotony of merchandising. But nothing is dull to the poetic spirit, and Max Beauvais has carried the spirit of the poet into his business. Every appointment of his magnificent store reveals the heart of the artist; he has tried, and, it appears, has abundantly succeeded in making business a pleasure. It takes an exceptional man to conduct business in the exceptional way in which it is being conducted in this store—and Max Beauvais is that exceptional man. "I could go on talking about these things for hours," he says by way of apology after he has revealed to you an intimate touch with every detail of his own and men's wear business generally, "because I love it." And after one had wandered through his palatial store one knows that he truly loves it.

Arrangement of the Store

The main floor of Max Beauvais's store is devoted to men's suits and furnishings. He has combined in the entire arrangement of his store luxury with convenience and practicability. The air of bustling business is somewhat lost in the comfortable surroundings; yet, here again the spirit of the artist is strong—the artist in business—for there is an appeal that is irresistible to the man who wants to buy something. Max Beauvais has been a most successful merchant; he probably loses very few sales because of his unique methods, yet there is a noticeable absence of the spirit of business about his store. Does one want to sit down and rest a few minutes from the heat of the mid-Summer sun, or miss the chill of the cold Winter's day—Max Beauvais has just such a place where one might sit down. Does the dirt of the city streets cling to one, or does one feel the need of the shower before beginning the day's work—Max Beauvais has that shower bath where one may be refreshed. Does some traveller wish to show his samples of Spring or Fall goods—Max Beauvais has equipped a separate room

of his three-floor mansion where, away from the restless market where people buy and sell either in haste or at leisure, it may be done in quietness. Does one want to sit down to have a chat with the very genial proprietor about topics that may not be strictly related to business—there is Max Beauvais private office, whose walls are adorned with the pictures and paintings of favorites, or one may rest in the shadow of Burns' or Cartier's statue.

The Second Floor and the Third

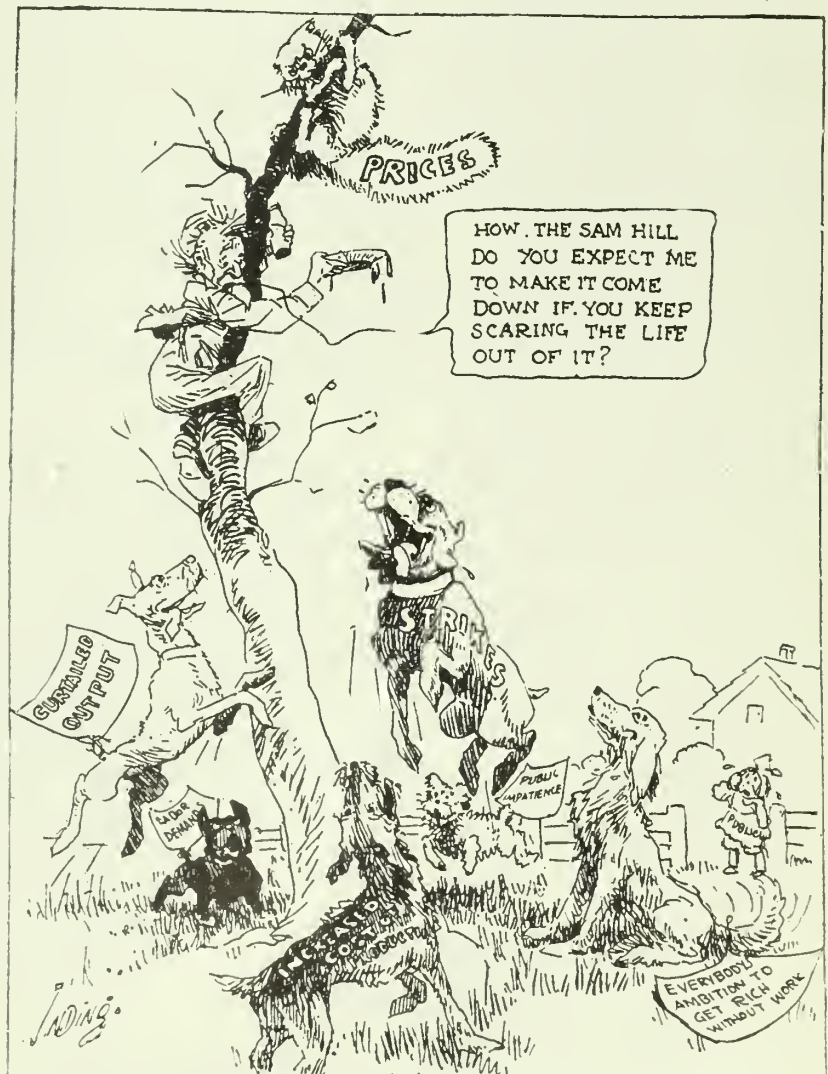
Up on the second floor and the third, which were formerly offices, are overcoats and sport goods. On the second floor are the overcoats—gabardines, leather coats, and in the Winter, the heavier coats. Everything is curtained off; the dust of the busy Montreal streets

is thus kept off his merchandise. On this floor is the elaborate sitting room with the statues of Burns and Cartier adorning it. There is all manner of space for displaying the goods, and the mirrors provide everything desirable in the way of helping the salesman. On the third floor are the sport goods, golfing, tennis, automobiling and other garments required for various sports. He rather specializes on chauffeur's liveries, carrying three or four styles of them.

Locker and Shower Baths

Max Beauvais's store is in the heart of Montreal's business section. Busy men come in on the trains in the morning and want a shower before going to their office. He has a shower bath for them. They want to change in the

Continued on Page 52



"The Survival of the Fittest"; Many Failures in 1921?

The Public Recovering From a Spree, Says Mr. Greenblatt, of the College Brand Clothes Co. Ltd.—Manufacturers Should Stop Buying For Six Months—Production Increased 40 Per Cent. in Cost Since May 1st—Clothing Too High

THAT many of the smaller men, both amongst the manufacturers and retailers, will be weeded out during the months that lie ahead and that it will be a repetition of the first law of nature—the survival of the fittest—is the opinion of Mr. Greenblatt of the College Brand Clothes Co., Ltd., of Montreal. Mr. Greenblatt does not mince matters one iota; he, apparently, is not trying to delude himself or anyone else. He is looking for rocks ahead; in fact, he says he has struck them already in the way of fall business, which, he says, is insignificant. Looking amongst the retailers, he sees a disposition on their part to "take cover," as it were, by placing their business with larger houses that will be able to carry them through the gathering storm. The vast number of sales being conducted in this country and in the United States, to him, is the plain hand-writing on the wall. High prices have to go; it is a simple but inexorable law of logic that what goes up must come down; the higher they go, the greater the fall; therefore, better that it should come now than later when prices might even be higher.

Public Like Drunken Man

"The public," said Mr. Greenblatt to *MEN'S WEAR REVIEW*, "is like a drunken man that has been enjoying a great spree; now he is sobering up and coming down to earth again. There are too many retailers and manufacturers for our population! We have been making the mistake of taking the United States as a criterion for our business ventures. The time has come when the manufacturers and the retailers will have to take in their reins, and it is going to be the old case of the law of the survival of the fittest. There will be more failures during the year 1921 than in any previous period of our history."

Production Cost Increased 40 Per Cent. Since May 1st.

Mr. Greenblatt went into some of the causes responsible for the conditions which, he believed, were about to overtake clothing men. He referred to the increases which had been given the garment workers of Montreal, increases of 18 per cent. over their former wages. With these increases, there had been decreases in production, and the workers, seeing, too, that a break was ahead, were trying to make the job last out as long as they could. "The cost of production has increased 40 per cent. since the first

What lies ahead? That is a question which many retailers are asking themselves day after day just now. A wave of price-cutting—much more pronounced in the United States than in Canada—is spreading over the country. Is it due to a bad spring or are there other things happening that have a different and more significant portent? MEN'S WEAR REVIEW made many inquiries recently in Montreal and Ottawa from both manufacturers and retailers as to the outlook. Varying opinions were expressed but, judging from the opinions expressed by the majority of retailers, the backward spring is not the only reason for poor business, accumulated stocks and an uncertain outlook. Mr. Greenblatt of the College Brand Clothes Co., Ltd., of Montreal, in the accompanying article speaks very plainly on the subject. Throughout this issue there will be found a number of other opinions on the same subject.

of May," he said, "and I am going to close down tight on Friday night." This interview took place during the week of May 17th.

Clothing too High

It was the opinion of Mr. Greenblatt that clothing prices were too high, and this attitude was being reflected in the attitude of the public in demanding lower prices and in the buying for fall by the retailers. He appreciated fully the fact that spring business had been bad, partially on account of the inclement weather, but he did not wish to delude himself into believing that this was the sole reason. He would close down his factory but keep open his sales branch. The fall line, he said, was stagnant, and what they had done was insignificant. They had already advertised a general reduction in their fall line of 10 per cent., announcing that they were ready to take their losses immediately. In spite of the fact that prices were still going up, that the Canadian mills were announcing their new prices at from 15 to 25 per cent. in advance of the last spring prices, he felt strongly that lower prices must come.

Going to Larger Houses

Mr. Greenblatt stated that many re-

tailers were going to larger houses in the hope that they would carry them and grant them extensions of payment. The inevitable result was that the smaller manufacturers were suffering and some of them would, undoubtedly, be weeded out during the next year or eighteen months. "The small manufacturers will be weeded out," he said, "they have to go. It will be the same with the retailers—the survival of the fittest."

How long the period of depression would last was a thing which Mr. Greenblatt could not tell. It might last for six or seven months or even a year. "But I know the public are not buying," he said, "they have not the money. If every manufacturer would simply stop buying for a period of six months, clothing prices would come down to somewhere nearer normal and we would all be better off than we are now."

Advices Slow Buying

That developing conditions should not be lost sight of by the retailer was the note of caution which Mr. Greenblatt sounded for the guidance of the trade. The kind of advice which he gave and gave apparently with little or no consideration of his own business interests, freely was such as to call an immediate halt and then proceed slowly. "We are on the way of the downward path," he said quite emphatically. "I am absolutely advising my good customers to go absolutely slow and buy only what they need. Such advice is against my own interests; it is friendly advice, not business advice."

TAILORS SEEK PROTECTION UNDER W. C. ACT

The Executive of the Journeymen Tailor's union have decided to seek protection under the Workmen's Compensation Act on account of the frequent blood-poisoning which develops among the men of the Union.

"Our opinion is that the poisoning is due to the class of woollens which were sold during war time and also to the different system under which the trade is being operated now," said James Watt, secretary of the union. "Several members have lost fingers and have been prevented from continuing their employment."

Mr. Watt said that a committee would ask the Minister of Labor to secure amendments to the Workmen's Compensation Act which would place the entire industry under the act.

Cheaper Gloves As Result of Luxury Tax

Cheaper Because Consumer Will Buy
Cheaper Lines—Materials Scarce
and Labor Higher

The one, and apparently the only thing on the horizon that will have a tendency to lower the price of gloves, is the new luxury tax recently imposed by the Union Government. And that will really not lower the prices to any appreciable extent; it will, perhaps, have the tendency to drive retailers and consumers to buying cheaper lines of gloves in order that the luxury tax may be escaped. This, at all events, seems to be the opinion of the Acme Glove Co., Ltd., of Montreal.

Shorter Hours; Dearer Materials

The glove industry, according to information secured from this source, is suffering from a shortage of helpers, a shortage of working hours, and a shortage of raw materials. The war played fearful havoc with the sources of supply of all leather goods. It was a veritable slaughter of animals for the purpose of getting leather so necessary to the prosecution of the war. It will be many years before the world's stock of animals will again be where it was prior to the outbreak of the war in 1914. Mocca gloves are especially hard to get on account of the scarcity of the Cape leather.

And after the materials are on the floors of the warehouse, helpers are harder to get than they used to be and their hours of work have been cut down from fifty-four to forty-four. Unless there is a crash in all markets, there is little likelihood of cheaper gloves right from engineer's gloves up to the finest qualities.

Prices 15 to 25 Per Cent. Higher

It was stated to MEN'S WEAR REVIEW that prices for fall were from 15 to 25 per cent. higher than a year ago. There have been rapid advances within recent years. French imported makes that used to be \$9.00 are now \$48.00, and they are harder than ever to get. Even engineer's gloves that used to be bought at \$6.50 are now \$13.50.

The new tax on gloves is ten per cent. on everything, except fur gloves, over \$3.00. According to the Acme Co., the effect of this tax will be to drive retailers and consumers to buying cheaper gloves. "I think it will have the tendency," said one of the directors to MEN'S WEAR REVIEW, "to somewhat reduce the cost of gloves because it will make people buy less expensive goods. Retailers will go to manufacturers who sell the cheaper lines. It will also, I think, cut down the profits of the manufacturer and the retailer alike. And if the supply ultimately catches up with the demand, it will then decrease the cost of production. On the whole, I think the budget is a fair one."

Collects His Accounts Bi-Monthly; Bonuses Clerks; Makes Heads Partners

Smith, Chapple, Ltd., of Chappleau, Place Emphasis on Quality in All Lines—The Only Friends They Lose Are Lost Through Leniency in the Matter of Payment of Accounts—Each Department Run Separately And Pays Its Own Way.

A SYSTEM of bonusing or commissioning his clerks, having everything that a customer wants and having it in quality, making each departmental head responsible for his department and making him a partner in the firm as well—these are some of the main features of the splendid business conducted by Smith, Chapple, Ltd., of Chappleau, Ont. Not less important is the plan adopted by this firm of collecting their accounts on the 1st and the 15th of each month. They have explained to their customers that to get goods at the best prices requires money, ready money, and if they do not pay their bills it is impossible for the firm to get the best that is on the market at the lowest prices. In Smith, Chapple Ltd., there are nineteen salespeople, though the town is a very small one.

Each Department a Separate Store

"Each department in this store," said Mr. Chapple to a representative of MEN'S WEAR REVIEW, "is run separately; each head is held responsible for the success of his department. Each department is checked up every month and allowed so much money for stock. Every head of a department is a partner in the company and is additionally bonused. The commission or bonus system among the clerks is only worked previous to Christmas sale." Mr. Chapple, who is the general manager of the firm, says he believes this is one of the plans in operation in the store to which he might attribute a good deal of its success.

Have Everything and in Quality

"Having everything and having it in quality is one of the factors that has contributed largely to the success of this firm," said Mr. Chapple. "Quality is a winner. I spent a good deal of my time in front of the counter, not behind it, acting especially on busy days as a floor walker." In this way Mr. Chapple feels that he becomes personally acquainted with his customers and shows them that he takes a personal interest in seeing that their wants are satisfied by the clerks behind the counter.

Prompt Payment of Accounts

"We do a credit business," said Mr. Chapple in explaining their method of financing the business, "but prompt payments of accounts is never lost sight of. That is essential. Every account must be settled the first or the fifteenth of every month. I have found that nearly every customer I have lost is by being lenient with them in the matter of the payment of their account. We would later be forced to deal harshly with them

A PATHETIC WAIL

For the following reasons I am unable to send you the check asked for:

I have been held up, held down, sandbagged, walked on, sat on, flattened out and squeezed. First by the Canadian Government for Federal War Tax, the Excess Profits Tax, the Victory Loan Bonds, Thrift Capital Stock Tax, Merchants' License and Auto Tax; and by every society and organization that the inventive mind of man can invent to extract what I may or may not possess.

From the Society of John the Baptist, the G.W.V.A., the Women's Relief, the Navy League, the Red Cross, the Purple Cross, the Black Cross, the Double Cross, the Children's Home, the Dorcas Society, the Y.M.C.A., the Boy Scouts, the Jewish Relief, the Belgian Relief, and every hospital in town.

The Government has so governed my business that I don't know who owns it. I am inspected, suspected, examined and re-examined, informed, required and commanded, so I don't know who I am, where I am, and why I am here. All I know is I am supposed to be an inexhaustible supply of money for every known need of the human race, and because I will not sell all I have and go out and beg, borrow or steal money to give away, I have been cussed, discussed, boycotted, talked to, talked about, held up, hung up, robbed and nearly ruined; and the only reason I am clinging to life is to see what in hell is coming next.

and would lose them, and probably, part of their account which would be outstanding. I have never had much trouble in showing the public that the semi-monthly rendering of accounts was our system and that, if they wanted the best value they must co-operate in helping to carry out this system of bi-monthly payments. But when we weaken we lose prestige, and, with the loss of prestige we often lose a friend."

Department Head Does Buying

Mr. Chapple went on to explain that each departmental head was responsible for the buying of that department with more or less a supervision by himself. The buying from jobbers' lists he does himself. Mr. Smith is not actively engaged in the business.

Full Text of Government Motions

Ten Per Cent. Tax Imposed on Many Articles of Men's Wear—Suits Over \$45 and Overcoats Over \$50—Shirts, Neckwear, Silk Hose, Shoes, Hats and Caps Are Also Subject to Taxation.

OTTAWA, May 18.—The new taxation provisions were embodied by the Minister of Finance in a series of Government motions. The first, covering excise taxes levied, was as follows:

"Resolved, that it is expedient to amend the Special War Revenue Act, 1915, and to provide:

"1. That the following excise taxes be imposed, levied and collected on the total purchase price of the articles hereinafter specified, and on articles of clothing the said tax may be imposed upon the combined selling price of materials and cost of manufacture when sold separately:

"(a) A tax of ten per cent. on—Boots, shoes, pumps and slippers of any material (not including shoes or appliances made to order for persons having a crippled or deformed foot or ankle), in excess of \$9.00 per pair; hats, men's and boys', in excess of \$5.00 each; caps, men's and boys', in excess of \$2.00 each; hose or stockings, silk, men's and boys', in excess of \$1.00 per pair; neckties and neckwear and scarfs, men's and boys', in excess of \$1.50 each; clothing, consisting of coat, vest and pants or coat and pants, men's and boys', in excess of \$45.00; cloth overcoats, men's and boys', women's and misses', in excess of \$50.00 each; waistcoats, men's, sold separately from suits, in excess of \$5.00 each; shirts, including night shirts, men's and boys', in excess of \$3.00 each; hats, bonnets and hoods, women's and misses', in excess of \$12.00 each; hose or stockings, silk, women's and misses', in excess of \$2.00 per pair; kimonos, petticoats and waists, in excess of \$12.00 each; night gowns, in excess of \$3.00 each; house or smoking jackets or bath and lounging robes, pyjamas and underwear, in excess of \$5.00; fans, purses and pocket-books, in excess of \$2.00 each; shopping and hand bags, in excess of \$6.00 each; umbrellas, parasols and sunshades, in excess of \$4.00 each; trunks, in excess of \$40.00 each; valises, travelling bags, suit cases, hat boxes and fitted travelling cases, in excess of \$25.00 each; gloves, except fur, in excess of \$3.00 per pair; dresses, women's and misses', in excess of \$45.00 each; suits, women's and misses', in excess of \$60.00 each; opera coats, cloaks and robes, the component material of chief value being fur, in excess of \$100.00 each; ivory-handled cutlery, cut-glass ware; sporting goods, such as tennis rackets, nets, racket covers and presses, skates, snowshoes, skis, toboggans, canoe paddles and cushions, polo mallets, baseball bats, gloves, masks, protectors, shoes and uniforms, football helmets, harness and goals, basketball goals and uniforms, golf bags and clubs, lacrosse sticks, balls of all kinds, fishing rods and reels, billiard and pool tables, chess and checker boards and pieces, dice, games and parts of games (except playing cards and children's toys and games), and all similar articles commonly or commercially known as sporting goods, in excess of 50 cents; plated ware, not otherwise provided for in this resolution, adapted for household or office use; velvets, velveteens, plush and silk fabrics; embroideries of silk; lace, including collars or collarettes of lace, and all manufactures of lace; ribbons of all kinds and materials;

"(b). A tax of twenty per cent. on—Cigar and cigarette holders and pipes, in excess of \$2.50 each; cigar and cigarette cases, ash trays and match boxes of gold or silver; humidors and smoking stands; hunting and shooting garments and riding habits; hunting and bowie knives; gold and silver-handled pocket knives and pencils; gold, silver, ebony and ivory toilettware; articles of silver, not otherwise provided for in this resolution, adapted for household or office use; silver or gold deposit ware; wearing apparel, not otherwise provided for in this resolution, the component material of chief value being fur; liveries, livery boots and hats; Oriental rugs; carpets, in excess of \$3.00 per yard; curtains, including tapestry curtains, in excess of \$7.50 each; chandeliers, except for churches; articles commonly or commercially known as jewelry, whether real or imitation, for personal use or for adornment of the person.

"(c). A tax of fifty per cent. on—Articles of gold, not otherwise provided for in this resolution, adapted for household or office use.

"2. That the excise taxes, as imposed by the preceding resolution, shall be paid by the purchaser to the vendor at

the time of sale for consumption or use, or on importation for consumption or use other than for resale, in addition to the duties of customs already imposed, and by the vendor to his Majesty in accordance with such regulations as may be prescribed.

"3. That the following excise taxes be imposed, levied and collected on the articles hereinafter specified, namely:

"(a). A tax of ten per cent. on—Boats, yachts, canoes and motor boats, provided that on satisfactory proof being furnished that these articles will be used only for trading or commercial purposes a refund of the amount paid under this resolution shall be granted; cameras, weighing not more than 100 pounds; candy and confectionery; chewing gum or substitutes therefor; firearms, shells or cartridges, for use other than for militia purposes; pianos and organs (other than pipe organs); musical instruments, not otherwise provided for in this resolution;

"(b). A tax of fifteen per cent. on—Automobiles, adapted or adaptable for passenger use.

"(c). A tax of twenty per cent. on—Mechanical piano-players, gramophones, phonographs, talking machines, music boxes and records used in connection therewith or with any musical instrument.

"(d). A tax on playing cards for every fifty-four cards or fraction of fifty-four in each package; when selling at \$25.00 or less per gross packages—twenty-five cents per pack; when selling in excess of \$25.00 per gross packages—fifty cents per pack.

"(e). A tax of thirty per cent. on—Patent and proprietary medicines, including medicinal or medicated wines, vermouth and ginger wine containing not more than forty per cent. of proof spirits.

"(f). A tax of two dollars per gallon on—Rum, whiskey, brandy, gin, wines, containing more than forty per cent. proof spirits; cordials, liquors and spirituous and alcoholic liquors, not otherwise provided for in this resolution, suitable for beverage purposes; on lime juice or fruit juices, fortified with or containing more than twenty-five per cent. of proof spirits; on spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, not otherwise provided for in this resolution; on alcoholic perfumes and perfumes spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind.

"(g). A tax of thirty cents per gallon—On ale, beer, porter and stout; on wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirits.

"(h). A tax of three dollars per gallon—On champagne and all other sparkling wines.

"(i). A tax of fifty cents per gallon—On lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits, not otherwise provided for in this resolution.

"4. That the excise taxes, as imposed by the preceding resolution, shall be payable in addition to the present duties of excise and customs at the time of sale by the Canadian manufacturer, or when imported, but shall not apply to such articles when exported, and shall be accounted for to his Majesty in accordance with such regulations as may be prescribed.

"5. That every person selling or dealing in the articles upon which taxes are imposed, as prescribed by the foregoing resolutions, may be required by the Minister to take out an annual license therefor, for which license a fee not exceeding \$2.00 shall be paid.

"6. That the provisions of the said foregoing resolutions shall be deemed to have come into force on the 19th day of May, 1920, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on and after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day.

Outlining the Many New Taxes

Excess Profits Tax is Reduced and a New Sales Tax of One Per Cent. Imposed on the Year's Turnover—Increased Stamp Tax on Bills of Exchange and Promissory Notes—
In Operation From May 19th.

"7. (a) That a tax of one per cent. in addition to the present duties of excise and customs be imposed, levied and collected on sales by manufacturers, wholesalers, or on importations; that the purchaser shall be furnished with a written invoice of any sale, which invoice shall state separately the amount of such tax, when not included in the purchase price; that such tax must not be included in the manufacturer's or wholesaler's costs on which profit is calculated; and the tax shall be paid by the purchaser to the wholesaler or manufacturer and remitted to his Majesty in accordance with such regulations as may be prescribed, and such wholesaler or manufacturer shall be liable to a penalty not exceeding \$500 if such payments are not made, and in addition shall be liable to a penalty equal to double the amount of the excise duties unpaid.

"(b). That the Minister may require every manufacturer and wholesaler to take out an annual license for the purposes aforesaid, and may prescribe a fee therefor, not exceeding \$5.00, and the penalty for neglect or refusal shall be a sum not exceeding \$1,000.

"(c). That any such tax, costs or penalties may, at the option of the Minister, be recovered and imposed in the Exchequer Court of Canada, or in any other court of competent jurisdiction, in the name of his Majesty.

"(d). That this tax on sales shall not apply to sales or importations of—Meats, fresh, salted or pickled; butter, cheese, oleomargarine, margarine, butterine, or any other substitute for butter; lard; eggs; vegetables; fruits; grains and seeds in their natural state; buckwheat meal or flour; pot, pearl, rolled, roasted or ground barley; corn meal, oatmeal, or rolled oats; rye flour; wheat flour; coffee, green, roasted or ground; tea; salt; cattle foods; hay and straw; nursery stock; fish, fresh, pickled, salted, smoked, dried or boneless; sugar, syrups or molasses; anthracite or bituminous coal; artificial limbs and parts thereof, or to goods exported.

"(e). That the provisions of this resolution respecting a tax on sales shall be deemed to have come into force on the 19th day of May, 1920, and to have applied to all goods imported or taken out of warehouse for consumption on and after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day.

"8. That a stamp tax of two cents be imposed, levied and collected on promissory notes and bills of exchange of the value of one hundred dollars or less, and that a tax of two cents additional be imposed on every one hundred dollars or fractional part thereof in excess of one hundred dollars.

"9. That a stamp tax of two cents be imposed, levied and collected on each share of stock transferred.

"10. That the provisions of the said act relating to stamp duties on bottles and packages containing a proprietary or patent medicine or perfumery requiring that an adhesive stamp be affixed to such articles by the person selling the same, or by the importer, the manufacturer or producer, be amended to provide that the said provisions shall remain in force as regards the stock of such articles in retail stores remaining unstamped on the 31st July, 1920, and such stock may be sold in accordance with such provisions until the 31st day of December, 1920, but on and after such last mentioned date every such article must be stamped before being exhibited or offered for sale. The stamps shall be affixed to all such articles, on and after 1st August, 1920, by the manufacturer or importer thereof, or by such person as the Minister may prescribe.

"11. That respecting bottles or packages containing wines, sparkling and non-sparkling, manufactured or imported previous to the 19th day of May, 1920, stamps as set forth in the said act shall be affixed thereto under regulations made by the Minister.

"12. That the provisions of the said act relating to moving picture films, and all the other provisions of the said act inconsistent with these resolutions, be repealed."

New Income Taxation.

The amendments to the Income War Tax Act are embodied in the following Government notice of motion:

"Resolved, that it is expedient to amend the Income War Tax Act, 1917, and the amendments thereto, and to provide:

"1. That the taxes and surtaxes, including the tax upon corporations and joint stock companies, leviable and payable under the provisions of section four of the said act, as enacted by chapter fifty-five of the Statutes of 1919, shall each be increased by five per centum on incomes of five thousand dollars and upwards, such increases to apply to all taxes and surtax leviable for any income received during the calendar year nineteen hundred and nineteen, or the income of any accounting period ending in nineteen hundred and nineteen, as the case may be, and for each calendar year or accounting period thereafter;

"2. That each person liable to taxation under the said act and the amendments thereto for the calendar year nineteen hundred and twenty, or any accounting period ending in the year nineteen hundred and twenty, and for each calendar year or accounting period thereafter, shall deliver to the Minister of Finance, with each annual return of his income prescribed by section seven of the said act, as amended, an amount equal to at least one-fourth of the amount of the tax and surtax, if any, payable by such persons according to such return, and shall pay the balance, if any, of such tax and surtax in not more than three bi-monthly instalments thereafter, together with interest at the rate of six per centum per annum from the date prescribed for making such return up to the time of the payment of such instalment;

"3. That any person making a return of income less than the correct amount shall pay the additional amount of the tax and surtax due and in addition interest at the rate of ten per centum upon such amount until the same is paid.

"If such deficiency exceeds ten per centum, but is under twenty per centum, such person shall also pay an amount equal to one-half of the amount of such deficiency in addition, and if such deficiency amounts to twenty per centum or more, such person shall pay an amount equal to the amount of such deficiency in addition."

Business Profits Tax

The Business Profits War Tax Act will be amended as indicated in the following notice of motion:

"Resolved, that it is expedient to amend the Business Profits War Tax Act, 1916, and the amendments thereto, and to provide:

"1. That the profits earned in any business during any accounting period ending in the year one thousand nine hundred and twenty, which do not exceed ten per cent. per annum upon the capital employed in such business, shall be exempt from the tax prescribed by the act;

"That upon any such profits exceeding ten per cent. per annum, and not exceeding fifteen per cent. per annum, there shall be paid a tax equal to twenty per cent. of such profits.

"That upon any such profits exceeding fifteen per cent. per annum, and not exceeding twenty per cent. per annum, there shall be paid a tax equal to thirty per cent. of such profits;

"That upon any such profits exceeding twenty per cent., and not exceeding thirty per cent. per annum, there shall be paid a tax equal to fifty per cent. of such profits;

"That upon any such profits exceeding thirty per cent. per annum there shall be paid a tax equal to sixty per cent. of such profits;

"That in the case of a business owned by an incorporated company, and with a capital of not less than twenty-five thousand dollars, and under fifty thousand dollars, employed in such business, there shall be paid a tax of twenty per cent. of the amount by which the profits earned in such business during any accounting period ending in the year 1920 exceeded ten per cent. per annum;

"2. That in respect to any business liable to taxation under the said act, having a capital of less than fifty thousand dollars, the rates of taxation set forth in section three of the said act, as amended by chapter six of the Statutes of 1917, shall apply in respect of the 1917 and 1918 accounting

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What Does "Satisfaction Guaranteed" Mean? Does Responsibility End with the Sale?

What Do You Say to the Irate Customer Who Complains That His Silk Shirt Has Faded in One Washing or That There is a Hole in His Suit After Two Pressings?—

Know Your Neighbors.

SATISFACTION guaranteed" is a very common phrase seen in many advertisements and displayed conspicuously in many clothing and haberdashery stores. Perhaps it has become so common in its use that its meaning is lost or there is no serious attempt to carry out this promise to the customer. In the rush of the twentieth century, one is too apt, perhaps, to make a sale and, having done so, forget all about it. If satisfaction results from the sale, well and good; if not, you are sorry, but to the irate customer you explain that it is really not your fault if good dyes are not put in shirts or if a poor quality of cloth goes to make up the suit he bought which gave so little satisfaction. This customer comes into your store to show you how his shirt faded out in one washing, or to show you a hole that came in his suit after he had had it to the presser's twice. Your halting explanation seems only to make matters worse, the irate customer walks out of the store more irate still; and you have lost a customer who may have friends to whom he tells the story. And the little ripple started soon develops into quite a sized wave of indignation against your establishment. The result is obvious.

Responsibility Goes On

The fact of the matter is that, to a merchant who is trying to do a good, honest, business, responsibility does not end with the sale of the article which passes over his counter. It goes on until that article has given the service which you have advertised as a principle of your business. "Service" is one of the strongest words in the commercial calendar; and a serious inclination to live up to it will soon establish a good business. It is to your interest to see and to know that that shirt you sold to John Smith is what you represented it to be. He asked you if it would wash. You said it would. And when he asked you that question he meant (and you should have understood him so) would it hold the color in laundering.

Laundryman Passes the Buck

It is a very easy thing for the laundryman to pass the buck to someone else. All he has to do is to explain that there are so many inferior goods on the markets these days, due to haste in produc-

tion and to the fact that good dyes cannot be secured, and the reason for the torn shirt or the faded colors is given to the satisfaction of an ignorant customer. But if you are a wise merchant you can easily take time by the forelock and, perhaps, evade the unpleasant incident that will follow when the irate customer comes back to your store to complain of the cheap shirt which his friend, the laundryman, tells him you sold him. If that incident is to be avoided, certain knowledge must be in your possession before the sale of the shirt is made.

The Spoiled Suit of Clothes

Even more important is it that this knowledge should be in your possession before you make the sale of a new suit of clothes. With clothing at its present prices, it is a considerable shock to the average customer to have to buy a suit to-day, and when he has bought it he wants a reasonable assurance from the vendor of the suit that it is what it is represented to be and that it will give good service. Well, he bought the suit and paid your price for it with a little kicking, but not much. You told him that it was first-class quality, made by one of the best houses in the country, that the workmanship on it was all that was to be desired, and, with the sale, there was satisfaction guaranteed. Only a few months have passed and he is back in your store with the self-same suit with a hole in it. You have made all the explanation that you can think of, but the customer is still unsatisfied and he has a feeling deep down in his heart that "satisfaction guaranteed" meant but very little in the case of the sale of the suit of clothes. You have told him that all manufacturers are dishonest when they say that that line contained eighty per cent. of wool.

Know Your Neighbors

The fact of the matter is that the men's wear trade, with prices as high as they are now, requires more attention than ever. Service, more than ever before, should mean something to the retailer. "Satisfaction guaranteed," should be a real principle of business, not merely a showcard hanging up in your store. The torn shirt, the faded colors, and the spoiled suit may be absolutely no fault of yours, only insofar as you were negligent in the acquaintanceship of the men who were to handle that shirt or that suit of clothes after they left your hands. There are good laundrymen and there are bad laun-

drymen; there are good cleaners and pressers, and there are bad cleaners and pressers. The retailer is the man on whom the blame usually falls, because he is the medium of exchange between the buyer and the maker. The buyer holds you responsible for the quality of the article he buys. He believes you to be an expert in selecting good quality clothes and fast colors in shirts; he knows nothing about such things, but he took your word for it when you said they were what you represented them to be. If that has not been the case, you are the one who is to be shouldered with the blame.

Every retailer would do well, when selling a high-priced shirt or an expensive suit of clothes, to know a good deal about local laundries and cleaners and pressers. Many laundrymen are none too careful in the handling of shirts, and the machinery which they use may easily tear the silk fibre. The mere fact that a man can wash the dirt out of linen is no guarantee that he is a laundryman; he could do the same thing to a dirty pavement and then he would be known as a street-sweeper. And there are cleaners and pressers (or men who are engaged in cleaners' and pressers' establishments) who know absolutely nothing about the powerful acids that are used in cleaning and pressing, or the effect these acids will have on a costly garment. The hole that has made its appearance in the new garment, in all probability, is due to the fact that too much of this acid has been applied by a careless or ignorant worker. And he has very cheerfully explained to the irate customer that you sold him a poor suit of clothes, and that it was not what you represented it to be.

You ought to study your neighbors. Know a good laundryman and a good cleaner and presser, and don't hesitate to recommend him to your customer when he is buying a suit of clothes or a fancy shirt. There are some stores that go the length of attaching a card to the suit of clothes when sold directing the customer to a tried cleaner and presser. A suit that is kept in shape and always looks well is a good advertisement to your store.

It is to your advantage to have your clothes well kept, your haberdashery giving the service you advertised. And that interest can only be manifested by an intimate knowledge of the men who are to handle those goods after they have passed out of your immediate hands.

Advises Conservative Buying With Due Regard to Necessities of Legitimate Trade

Lyon Cohen, of Montreal, Does Not See Any Blue Ruin Ahead — Thinks Merchants Are Thoroughly Alive to the Situation — Much Depends on the Action of the Banks.

IT IS not the opinion of Lyon Cohen, of the Freedman Clothing Co., Ltd., of Montreal, that the retailer needs a great deal of advice as to how he should buy and conduct his business generally during the remaining months of the year. The retailer, he thinks, is quite alive to the situation. He bases his opinion to a considerable extent on the buying that is being done for Fall of the present year by retailers throughout the country, buying that shows a conservativeness with due regard, however, to the legitimate requirements of the season. In Mr. Cohen's opinion the banks of Canada are to be the final court of appeal in the clothing situation, in fact, in the whole financial situation, as it will develop during the months that lie ahead. He does not believe that the manufacturer and the retailer are in a very different position so far as goods on hand are concerned. Manufacturers, like many retailers, bought very heavily during the period of extreme optimism of the last few years. Some of these goods are still coming in, and while it is perfectly true that they cannot be duplicated at the same prices, they do not feel that they want them on their shelves because of the danger of over-stocking with the consequent financial obligations at a time when banks are strongly advising caution and curtailing credits.

The Retailer's Position

The position of many retailers, according to Mr. Cohen, is somewhat like this: He has bought quantities of goods for Spring business which, because of the weather and the somewhat curtailed buying of the public, have not sold any too well. During the last few years he has made money and has paid his bills; some of these profits have been used up in store improvements, the rest in ways best known to himself. A dull season has overtaken him, however, and he is not just in the position to pay his bills as he had hoped to be with the Spring business off his hands. Immediately he asks for time from the manufacturer or the wholesaler. The manufacturer or wholesaler is convinced of his honesty and is willing to extend the time. But here comes the question. What of the boss? In other words, what will the banks do? If the consuming public stops buying to a great extent, and if the banks squeeze too hard—well, there will be a panic. The sales of the past month have indicated that the retailer is making an effort to get the money to pay his bills. But if he can't get it, he can't, and that is all there is about it.

It would mean that some men would be forced to the wall.

Panic Not at All Likely

But Mr. Cohen does not look for a panic because he thinks the retailer is conducting himself and his business wisely. The retailer, he thinks, has taken to heart the advice of the bankers and is doing all he possibly can to keep his assets as liquid as possible. Moreover, he is buying as sparingly as possible. "We are advising our customers," said Mr. Cohen to MEN'S WEAR REVIEW, "not to overbuy, but, at the same time to purchase according to their legitimate wants. Last year, on account of the great scarcity of goods we were compelled to make allotments to many customers; this year, for Fall business we have not been compelled to do this because the customer, in the great majority of cases, is buying more carefully. Merchants are alive to the situation and are not buying more than they want. Unlike last year, they are not now worrying about deliveries, knowing that they stand a much better chance of getting the full deliveries and they are not forced to search the markets to such an extent for goods as they were last year."

Sees No Drop in Prices in Sight

Despite all the talk for lower costs of clothing, Mr. Cohen did not see that lower prices were in sight as yet. The new tariff, he thought, might have the tendency to drive people to more economical buying, and they might buy cheaper clothing. "With all our desire," he said, "to curtail the cost of living, the cost of labor is continually mounting, and the cost of the raw materials is still going up. In the face of these two facts—increased labor costs and higher costs of raw materials—it does not look as if there will be a possibility of reducing the costs of clothing or general merchandise. The Canadian mills are just out with new prices and are asking increases of from 10 to 20 per cent. over prices for the same materials sold last year."

Should Not Get Panicky

Mr. Cohen strongly advised that merchants in these uncertain times should not get panicky. "Therefore, merchants," was Mr. Cohen's conclusion, "while they would be well advised to be conservative in their buying, they should not be panicky but should buy for their legitimate needs." Regarding their business—and it was on this that Mr. Cohen based much of his summary of the situation—he said it had never been better in their history, on the whole. The West, he said, was buying very sparingly. So far as sales for Fall to date were concerned, he stated that, up to the present

time they had had the best season of their history. "Our sales for Fall have been splendid," he said. "With the exception of the West they have been equal to those of any other season."

Prices Still Up; Deliveries Slow

Little Hope for Change in Cotton and Woolen Industries

In view of John Patterson, of Montreal, a man who keeps in the closest touch with the woolen and trimming industry, there is little in the conditions of these industries to warrant lower prices or better deliveries. Regarding prices and deliveries, Mr. Patterson said every one hoped that there would be a little easement in the situation before long that two considerations had to be taken into account—raw material and production.

"The question of raw material is very acute," said Mr. Patterson to a representative of MEN'S WEAR REVIEW, "and there does not seem to be any immediate hope of this being overcome. Neither is the difficulty of production, one to be easily solved as labor seems very unsettled, resulting in a glowing up of the mechanical end of production; and until these matters adjust themselves we can hardly look for steady progress in production.

"Regarding prices, there is a real reason for the high prices prevailing and a reasonable expectation that they will continue so for some time to come. One reason is the successful demand of the cotton mill employees for more pay and shorter hours which mill owners were compelled to grant. The other is the increased public demand for all cotton materials which has brought about a condition whereby the buyers are competing before the product is off the looms. For this reason very few goods come on the open market. Unfortunately, this condition cannot be rectified by an arbitrary price-fixing regulation or Government commission.

"The real trouble is that there are not enough goods to go round and the only remedy is more production with more goods. This condition may rectify itself within the next few years as the demands will become so great that production will thereby increase on account of the high prices that will attract more capital in the industry.

How a Made-in-Canada Campaign Was Conducted; Industrial Floats—Appropriate Windows—Holiday

London, Ontario, Puts on the First Campaign of Its Kind in Canada—Advertising Manager of R. H. & J. Dowler Says It Was Great Success—Features of the Campaign.

Written by ERIC W. GIBBERD

A CAMPAIGN that gave great publicity to Made-in-Canada goods and the necessity of the buying public demanding them in their stores was recently held in London. From start to finish this timely event was a huge success.

Under the direction of the London Advertising Club, many committees were appointed months in advance—the retailers all co-operating in a splendid manner—and from them the Advertising Club secured the names of Canadian manufacturers with whom they did business. The Club wrote these firms, some seven hundred, requesting financial assistance and samples of their produce to be used as prizes in various competitions that were to be arranged.

Practically every manufacturer responded in a most generous manner. Plans were made to decorate the city, hold a grand parade of Made-in-Canada floats, and a big masked ball and carnival in the armouries.

During the week every store in London featured Made-in-Canada goods, unique and striking windows earned many valuable prizes as well as much comment by the buying public. Each store carried the official pennant of the London Advertising Club.

The parade of floats was held on Tuesday, a partial civic holiday was proclaimed, hundreds of decorated cars, some 80 or 90 floats, several bands—

Whether it be a Made-in-Canada campaign or any other kind of campaign which aims to promote the interests of the retail merchants of any town or city, the accompanying article written for MEN'S WEAR REVIEW by Eric W. Gibberd, Advertising Manager of R. H. & J. Dowler, Ltd., has in it many helpful suggestions to retail merchants all over Canada. Mr. Gibberd tells how the campaign was conducted and the success which attended the efforts of the men behind it. The promotion of the spirit of pride in one's own town or city is as valuable an asset to the retail merchant as anything he can do from one year's end to the other in the way of advertising. That is what London's Made-in-Canada campaign did and it might well be emulated as a promoter of civic pride by many other towns and cities throughout the Dominion.

these made a most impressive spectacle. Various motion picture companies with their cameras were in evidence, making an historical record of the first big Made-in-Canada week.

Had Questionnaire

One feature of considerable importance was the questionnaire that was available in every retail store throughout the city. It was directed to the women, asking them many pertinent

questions that vitally concern retail merchandising. For the best answers to these over 250 prizes were given out. These were announced at a large mass meeting.

The final act of the great campaign was this mass meeting. Among the speakers at this meeting were F. W. Stewart of Montreal, and Professor Robertson of Ottawa.

The Arkansas Clothiers' Association have changed their name to the Arkansas State Association of Retail Clothiers and Furnishers, and the objects of the association are:—(1). To promote good fellowship and to strengthen the ties of friendship among business acquaintances engaged in the retail clothing and furnishings business; (2) To develop an exchange among its members of the newest, best and most successful business ideas and to promote progressive, scientific and honorable methods in the retail clothing trade; (3) To encourage and practise benevolent and charitable deeds among its members.

Sam Salinsky, of the Ideal Raincoat Clothing Manufacturers, 281 St. Paul Street West, Montreal, was held up at the point of the revolver on June 4th, while some \$3,000 was stolen from his premises and the premises of A. G. Giguere, fur manufacturer, in the same building.

The Questionnaire sent out to hundreds of citizens in London during the Made-in-Canada campaign contained the following questions:

1. Do you buy Made-in-Canada goods? Say why.
2. Do you buy Nationally advertised goods? Say why.
3. Do you read advertisements? Say why.
4. Do you always find advertised goods easily in stores?
5. Do you like to see pictures of advertised articles?
6. Do you purchase much by mail? Say why.
7. Have you greater confidence in advertised lines than those not advertised. Say why.
8. Why should you save Canadian money now?
9. Which is the best dressed window this week? Say why.

Manitoba Tailors Form Association

A Manitoba Tailors' Association was formed at a meeting of the tailors of the province, held May 28th, in the St. Charles Hotel, Winnipeg. It was the opinion of the meeting that the formation of the association would add strength to the important matters which confront the craft at the present time. The luxury tax came in for a spirited discussion, but no decisions were reached at this session.

S. R. Hunter acted as chairman, and in conjunction with C. R. McFarlane, gave the address of welcome on behalf of the Merchant Tailors' Association. Alex. Taylor and Chas. Tollington spoke for the wholesale woollen trade.

The following committees were appointed: Resolutions, J. Stanley, J. S. Stephenson, J. S. Laughton, of Brandon; publicity, S. R. Hunter, Alex. Sandison, C. Tollington, J. H. Curle; organization, R. Durrant, J. S. Laughton, C. R. McFarlane, J. Jennings, A. Taylor and J. Gray.

News of the Clothing Trade

Tip Top Tailors opened a store at Kingston on May 15th.

Joe Barnes has opened up an up-to-date gent's furnishings' store at 250 Danforth Avenue.

Arthur Allan, of A. A. Allan & Co., Ltd., Toronto, is on a purchasing trip to England.

Bert Corner has opened out a new store clothing and furnishings' store at 62 King Street West, Hamilton.

Pantaloon for the constables of Montreal will cost \$2.55 each and \$3.35 for the officers' pantaloons.

Oak Hall have returned to their old corner at King and Germain Streets, St. John, after four years' absence.

Calhoun & Co., have opened up a large gent's hat store on King Street East, Hamilton. They have branch stores now at Winnipeg, Regina and Vancouver.

Van Wart Waller Co., of 1254 Bloor Street West, Toronto, have discontinued business, and they have been succeeded by R. D. Wilson, of Midland, Ont.

The House of Hobberlin is being granted a Dominion charter under the name of The House of Hobberlin, Ltd., with a capital of \$500,000.

The Summerland Supply Co., of Summerland, has sold its clothing and gent's furnishings business at its upper store to F. B. Corey, of Vancouver.

Electric shears for tailors which can be used wherever an alternating current of low frequency is available have been invented by a Frenchman.

The late R. B. Harcourt, a merchant tailor, of King Street, Toronto, who died on March 16, left an estate of \$153,487.

James Allison's store at 109 King St. West, Toronto, was robbed of a quantity of clothing. The thieves were caught and the goods recovered.

Garment makers in the employ of the Punchard Birrell Co., of Toronto, went on strike because they were asked to sign a card giving the time put in on the garment they were making.

William Clarkson, a veteran tailor of the city of Winnipeg, was found dead on May 28th, at his place of business, 415 Sherbrooke Street. He had been in Winnipeg for 40 years.

Johnston's have opened a new store just south of the Post Office on Brock Street, Whitby, Ontario. L. W. Saunders is in charge and is assisted by Miss Godfrey, of Whitby.

According to the "Labor Gazette," an English publication, prices on men's suits, overcoats, underclothing, hosiery, boots and textile materials purchased by the working classes were from 320 to 330 per cent. higher in May, 1920, than in July, 1914.

Manitoba merchant tailors have forwarded a resolution to the Dominion Government asking that the minimum price of a suit of clothes subject to the new tax should be \$65 and that tax should be collected only on the amount in excess of that figure.

Merchant tailors of Charlottetown have openly protested in a letter to Mr. Trowern, Dominion secretary of the Retail Merchants' Association of Canada, against the burget of Sir Henry Drayton on the ground that it is an imposition and a hardship and will not get revenue as desired.

J. C. Shannon, a clothing manufacturer of London, England, has made the statement that they can produce suits, transport them to America, pay the duty and sell them to the retailer for \$32 each. He adds that the same quality of suits are now selling here from \$60 to \$80 while their's can be sold at \$38.40 with a 20 per cent. profit.

Mr. Adams, who is a merchant tailor in Napanee, has been obliged to send some of his work to Toronto because workers are not willing to submit to the quiet life of a country village. The "Napanee Beaver" goes on to comment

that this is a state of affairs which no amount of theory or philosophy is going to find a remedy for. "Nothing but the pinch of hard times will bring people to realize that there is a bound to their desires. This of course is a hard remedy, but we have known it to be effective."

QUICK RECOVERY OF GLOVE INDUSTRY

Made Phenomenal Strides in Building Up Own Industry

The French are now manufacturing their own fabric gloves, and are relying on their own efforts for the materials necessary to every stage of production. Until the outbreak of the war, the French were content to admire and buy the German fabrics without dreaming of manufacturing for themselves.

In 1914 there were hardly half a dozen looms for the manufacture of glove fabric in the whole of France. Thousands of bolts of this basic glove material were brought into the country, and the French manufacturers were perfectly content that it should be so. They admired the perfection of the German manufacture and business methods, and they never dreamed of competing with their efficient neighbors by producing glove fabrics, dyes, and many other articles of prime necessity to them.

At the beginning of the war the French were thrown back on the stocks of glove fabrics that lay piled up on their shelves. These were sufficient to keep their industry going for some little time. Unexpected inroads were made into their supplies, however, as the demand for fabric gloves increased in proportion to the rise in the price of kid. The day soon came when the glove manufacturers faced a serious crisis. There was nothing to do but to manufacture their own fabric and build up a new industry from the beginning under difficult war conditions.

Confessing their own weakness, they sent abroad for expert mechanics, who brought the required machinery with them to France. "For once, says "La Revue Textile" "a new enterprise was fostered and encouraged and given such financial aid as was necessary." Various methods were tried out, and the most practical selected and installed.

The new industry developed with surprising success and rapidity. The French soon were able to supply their glove industry not only with the necessary fabric, but with fabric made of French yarn.



When the manager of a clothing department in departmental store can secure the full window space of that store for a display, he has gone a long way toward pushing the sales and promoting the interests of his own department. Occasionally Fred Tennant, manager of the clothing department of the John White Co., Ltd., of Woodstock, succeeds in doing this and, when he does, he puts the very best effort into those windows possible. This set of windows was arranged by their display man, P. R. MacLcan, during the second week of May. It consisted of the best qualities of men's lines carried in stock and the advertising of the week in the county newspaper corresponded with the windows, that is, it promoted quality goods among the young men of the city and county. The windows are very attractive and, as the store occupies a commanding position on the main street of Woodstock, they had every chance to make a strong appeal.



NOT A LUXURY TAX

(Continued from page 33)

goods and the people would wear poorer qualities of wool in their suits. He stated that one house had already offered him a ten per cent. reduction in their prices.

Mr. Johnson said he had made some inquiries of the Government with regard to some points which did not seem very clear in the statement given by the

Minister of Finance. One was regarding the tax applying on the cost of the suit or other article above the figure specified, or whether it applied to the whole cost. He was informed that the tax was applicable to the entire cost of the article as set out in the budget. He had also been informed that this tax would be collected by the Government on the first and fifteenth of the month. He, along with other merchants, advised the opening of a new account in the bank

which would be for this tax only. The Commissioner of Taxation had also informed him that the Government would require only such slips from the retailer as contained articles on which there was a luxury tax.

Jess Abelson, of Ottawa, believed it was well to take for granted that the people knew about the tax. "I don't talk tax to the people at all. I simply make out the bill and present it to the customer and take it for granted that he knows all about it."

Tightening of Credit; Slow Buying; These Factors Will Lower Prices

Raw Material Has Changed Hands Many Times—Every Exchange Means Added Profit—
Manufacturer Must Help Bear Brunt of Falling Prices.

By E. GILBERT, Advertising Manager J. H. Blumenthal's Sons, Ltd., Montreal.

HOW can prices come down in the face of higher labor costs, small production, and high cost of raw material? That is the question that many are asking—what's the answer?

To my mind there are two factors which will cause prices to come down, despite these facts. The first is the tightening of credit, the second is the hesitancy of the retailer to buy. Either of these may be sufficient, both of them will be all-powerful.

Everyone knows that raw material has in the past few years passed back and forth between manufacturers and jobbers any number of times before it was ever put on the cutting tables. And I know of a case where piece goods already cut were sold in New York City by one manufacturer to another who was in dire need of the goods. This passing back and forth of piece goods and other materials that go into the finished products, necessitates that the manufacturer sink a great deal of capital into material, or else borrow heavily from the banks. And naturally each transition of the goods from one house to another produced a profit for the seller which is tacked on to the material before it is ever made up. That was to a great degree the reason for excessive prices. With banks tightening up on credit and rationing it among industries as is being done in the States at the suggestion of the Federal Reserve Board—where is the manufacturer who will, in the fast waning demand from his trade, sink capital into material? Some there may be, but every Tom, Dick and Harry will not be able to do it. The manufacturer who is desirous of keeping capital fluid—for liquid capital is demanded by banks to-day when a line of credit is filed—must cease these jobbing operations and get down to production. And out of the cellars and warehouses, will come hundreds of pieces of goods to be cut and finished at once in order that idle capital may become fluid capital. Now, hesitancy on the part of the retailer at this time will produce a price-cutting orgy on the part of the trade and the first signs of it may be seen right now as I write.

Yesterday a salesman came into our store with samples—in which our buyer expressed no interest. The prices on these goods had been cut two dollars, but the salesman said he was disgusted—he had seen everyone in Montreal and they wouldn't touch the stuff, as he put it, because other manufacturers had cut prices even more than his house. Not in

"Blumenthal is with Wana-maker" was the startling headline of a page advertisement recently run by R. H. Blumenthal's Son, Ltd., of Montreal. The Wana-maker plan is now well known to Canada. Responding to the insistent demand for lower clothing prices, this store advertised a 20% reduction on everything in stock. It, perhaps, was the beginning of that price-cutting wave that has swept over the important cities of the United States the ripples of which have reached Canadian shores. Two or three weeks previous to this announcement, Blumenthal had "guyed" the Overall Movement and had pointed out that market conditions did not lend themselves to the belief that lower prices were in sight. But the psychological effect of the movement to Blumenthal was, apparently, not to be overlooked. Spring business was poor but behind this there was the belief that consumers were holding off on account of high prices.

Blumenthal believed that there were remedies for high prices. What were they? MEN'S WEAR REVIEW wanted Blumenthal's viewpoint. In the accompanying article their advertising manager outlines them.

With regard to their own sale, conducted as Wanamaker advertised his, Mr. Gilbert says it was a success. It might be mentioned that Blumenthal's received a congratulatory letter from Mayor Martin of Montreal expressing his appreciation of the effort they were making to bring down clothing prices.

years have so many special offers been made to us by manufacturers as we have received in the past two weeks.

Our 20 per cent. discount sale has been a great success. It has meant a considerable loss of profit to ourselves and we feel that now it is up to the manufacturer to make some sacrifices. I have read an interview with a wholesale manufacturer who said that the retailer must bear the brunt of the demand for lower prices. But you may be certain that the manufacturer must take his share of the sacrifice, he is coming more

and more into the limelight as the public is aroused to the fact that the retailer is not solely to blame—that he may have a profit—and that his prices are based on cost.

Real Profiteers in Bd. of Com.

Member for Kent Scores This Body

A. B. McCoig, who represents the county of Kent in the House of Commons, recently paid his respects to that board by declaring that they had accomplished nothing since their appointment and that about the only profiteers they had brought to light were themselves.

He recalled that the Liberals had opposed the appointment of the board, and urged instead the appointment of a public prosecutor, who could investigate much more cheaply cases of profiteering. He still believed that that would be the best way to check profiteering. "Why are the Government going to let this board run wild?" asked Mr. McCoig. "Are they going to allow the board to inconvenience beyond all reason people who are transacting business honestly, requiring them to have special clerks to keep track of every article taken in and sold, and every cent of profit which is made?" The board had not succeeded in putting a profiteer in jail in the last year, nor had it extracted one dollar of unjust profit from anyone in Canada, yet it was going on upsetting the business and trade of the country.

When the board was appointed the members refused to work for a salary of \$7,000 each and \$8,000 for the chairman. They demanded \$8,000 each and \$10,000 for the chairman. "This was the only real profiteering that they have discovered up to the present time," he declared. "If we are going to keep commissions like the Board of Commerce, who raise their salaries, not by 10 cents on the dollar, but by \$2,000 at a jump, I want to say that the minister's proposals for taxing the plain people for the necessities of life will be absolutely rejected when the people have an opportunity of expressing themselves."

"Putting Spotlight on Mayor's \$35.00 Suit"; Story & Story of Winnipeg Adopt New Tactics

Reply to Mayor's Attack on High Cost of Clothing by Showing Up the Mayor's Cheap Suit
Point Out Its Glaring Faults and Make Comparisons With One of Their Own —
Can't Beat Market by Buying Cheap Clothes.

STORY & Story of 350 Portage Ave., Winnipeg, believe in carrying the war into Africa. When a prominent man makes an attack upon the clothing trade by advocating that cheap clothes be worn so that the high cost of clothing might be beaten to earth, they believe in counter-attacking. And when the man who makes such an attack is the wearer of a suit of clothes which, by his statements, he inferentially holds up as an example to the public which might well guide them in the purchasing of their clothes, Story & Story have an excellent target for their counter-attack. So, forthwith, they make the counter-attack.

What Mayor Gray Said

Mayor Gray of Winnipeg, was the target. He, it was, who was blazing the trail of the "cheap clothes" man. In a statement given to an interviewer of the Winnipeg Free Press the Mayor said:—"Winnipeg citizens are themselves responsible for the high cost of clothing, and by careful buying and pocketing some of their pride can bring the cost down to reasonable figures. . . Cost of wearing apparel is as much due to the false pride and stupid affectation of certain people who wish to appear as well dressed as people who can afford it better than they can, as to the profiteer." The Mayor went on to hold himself up as an example by stating that "yesterday" he had bought two suits of clothes for \$35.00 each. "And they are as good as many \$60.00 suits." declared the Mayor, and he concluded by stating that he would not buy the best in clothes as long as the cost of clothing remained as high as it was at the present time.

"Putting the Spot Light On"

This statement of the Mayor's aroused the ire of Story & Story and they proceeded to make an effective reply. They did it by using a half-page of the Winnipeg Free Press. In the first place, they secured a photograph of Mayor Gray adorned in his \$35.00 suit after he had worn it about three weeks. This was reproduced in their advertisement. Side by side was another photograph of one of their Hobberlin suits which had been worn for five months. The difference in the appearance of the two suits is, to say the least, very striking. Presumably, this is a \$60.00 suit, for Story & Story state in their advertisement that "We wish to inform the Mayor and, incidentally, the public, that the \$35.00 suits spoken of by the mayor and, which he says are as good as many \$60.00 suits,

THE MAYOR'S SUIT.

Our Mayor Gray, the other day,
To a Free Press scribe did say,
That all the money he had paid
For two suits (which we hope won't fade),
Was ten bucks more than half of fifty,
Which clothes, he said, were plenty nifty,
And urged upon all of the rest,
"That they refuse to buy the best."

The pretty girls upon the street,
Which many men think look so sweet,
The mayor says—we s'pose he knows—
Spend too much "dough" on pretty clothes;
"They carry their earnings on their backs,"
The mayor states these are the facts.

The men, he said, "Are just as bad,"
But surely they are not all mad
Because they try to look as well
As others who are very swell.
For these men have to hold their jobs:
The mayor doesn't, so we're told.

The mayor buys the "sixty" kind
For "thirty-five"; but in his mind,
We think, these suits must surely abound,
For we have failed to see them 'round.
The one he is wearing surely shows
How very little our mayor knows
About the REAL value of MEN'S CLOTHES.

We gave the mayor our only vote
To lead the council, not "get the goat"
Of men who do know how to dress;
And really now we must confess,
'Twill hurt our pride if he should wear
This awful suit while in the CHAIR.

The "BEST" you known will last far longer,
The wools they're made from are much stronger;
The workmanship on them is better;
Which we have proven in our letter;
They're sewn with silk instead of thread;
This, of course, you have often read;
The Hobberlin suit is full of life
And ready for some further strife;
The mayor's suit we've shown is dead,
We hope he gets this through his head.

(Signed) W. MORLEY STORY.
STORY & STORY.

do not appear to us to be as well made as are Hobberlin tailored suits at \$60."

What the Spot Light Shows

Story & Story then proceed to tear the Mayor's suit to pieces, so to speak. There are seven things wrong with his \$35.00 suit of clothes. Here they are:—

1. Collar falls away from right side of neck, a glaring fault. No effort has apparently been made to fit the Mayor's low right shoulder and hold the front of coat in its proper position.

2. Fronts badly broken and unsightly (suit worn about three weeks) caused by poor workmanship or cheap machine-made fronts, or flimsy, inferior, low-grade, poor quality canvass inside—the infallible sign of a poorly-made suit.

3. Sleeves carelessly put in, not shapely, but unsightly.

4. Note the hollow irregular line here—showing poorly and unevenly cut fronts, or carelessly made up.

5. Coat appears to be narrow in width across front for the mayor's figure.

6. Trousers 1½ inches too short (without cuffs). This should have been attended to in the fitting.

7. Vest appears to be too small at waist, causing it to pull at the buttons and wrinkle badly. We think it is also too short.

After each point is made out against the mayor's \$35.00 suit, Story & Story proceed to show wherein their line of clothes overcomes these glaring faults. And as an illustration of these points, there stands that other figure with a good \$60.00 suit on, after five months wear, which is a model of perfection.

Get What You Pay For

Some useful morals are drawn from the incident by Story & Story. "You get what you pay for. It is unusual to get something for nothing. If you buy cheap clothes you get poor workmanship; it cannot be otherwise with the present high wages being paid workers in the tailoring trade. The confidence inspired by good clothes is a tremendous asset to a man who has to make his own living. Good clothes are vastly more economical in the end. Measuring values by price alone is as absurd as measuring a man's brains by the size of his hat. The man who makes up his mind that he will not buy cheap clothes this season, is helping to bring down prices eventually by making a suit last, thus minimizing his purchases." The parting shot of Story & Story is "The way to beat the market is not to buy cheap clothes." The advertisement has a startling heading to it "Putting the spot light on the Mayor's \$35.00 suit."

Good Advertising Stunt

In the first place, this was a good advertising stunt for Story & Story. To deal with a prominent figure like the mayor and to have a picture of him as the central figure in the advertisement could not help but attract attention, and that is one of the first requisites of good advertising. They did not rush too make their reply but waited until the mayor had bought and worn his new \$35.00 suit for three weeks. The interview was given to the Free Press on April 22nd. In this advertisement of May 7th, and the very style of it there is a suggestion for other retailers whose business is being attacked by prominent persons who know little or nothing about the clothing business, or by reason for the present high costs of the same. If some one in your town or city happens to do the same thing, get after him.

Costs Should Not Be Estimated in Dollars; Time and Energy Are Much Better Equivalents

Talk to the Farmer in Terms of Corn, Wheat and Oats—To the Laborer in Terms of Number of Hours Work—The Mason, Blacksmith, Hod-Carrier, Plumber and Sheet Metal Worker Are in the Same Class.

THERE are some extremely good arguments for the retail clothier in the following letter written by M. W. Cresap, of Hart, Schaffner & Marx, to Col. Fred Levy, president of the National Association of Retail Clothiers, and printed in the Chicago Apparel Gazette. This letter was read by President Levy at the recent conference of the National Association in Chicago:

"My Dear Colonel Levy :

"The method by which your association is approaching the question of clothing prices commands admiration. When a business or an industry is on trial before the public the temptation always is to take a defensive attitude. How much better it is willingly to endeavor to get at facts and seek a solution.

"It is unfortunate that so many misleading statements are printed about high prices, and even more unfortunate that there is so much misunderstanding in regard to what a man pays for a suit of clothes.

"The dollars that a man pays for clothing is not a fair measure of the cost. The amount of time and energy required to earn the equivalent of a suit of clothes is more nearly the true measure.

"The farmer who has corn to sell can get a suit for less corn to-day than he could in 1914. Then he had to sell fifty bushels of corn to get the money to pay for a \$25 suit of clothes; now his fifty bushels of corn will obtain for him a \$60 suit and leave him \$10 over.

"The same application can be made to other crops. It took thirty-three bushels of wheat to buy a \$25 suit in 1914; on November 1, 1919, it took only twenty-eight bushels to buy a \$60 suit. It required two hundred pounds of cotton to buy a \$25 suit in 1913, and it takes only one hundred and fifty-eight pounds to buy a \$60 suit now. Ninety-eight pounds of butter would buy a \$25 suit in 1914; it takes no more than that to buy a \$60 suit to-day. One hundred and sixty-one pounds of wool would get a suit of \$25 clothes for the sheep raiser, and now one hundred and eighteen and a half pounds will buy a \$60 suit.

"The bricklayer in 1913 had to work fifty-five and a half hours to earn money for a \$25 suit of clothes. Now, with the opportunities for steady work and overtime he can earn a \$60 suit of clothes with less effort. It took a blacksmith in 1913 seventy hours to earn a \$25 suit of clothes, and he can earn a \$60 suit now with about equal ease. An unskilled laborer in the building trades had to

work a hundred hours five years ago to get a \$25 suit of clothes. Now he can get a \$60 one by working about ninety-five hours. The hod-carrier, the machinist, the plumber, the sheet-metal worker, the roller in the steel mill, are in the same general class. Their hourly rates of work alone would make it possible for them to put forth no more effort to earn a suit of clothes, whereas in these days they have steadier work and plenty of pay for overtime.

"Incomes of the greater part of the population of the country show quite generally that there is either less effort required to get clothing, or at least no more effort than before the war. There is another class—the so-called middle class—concerning which no figures exist; in the last eighteen months much relief has been afforded to that class.

"It is no wonder, considering the general prosperity of the country, that the demand for clothing is enormous. In the past, many people have been denied the luxury of quality and style, and it is only human nature that now, having the money, they should aspire to the satisfaction that comes from being well dressed.

"The fact that these things are so certainly does not justify an excessive profit, nor does it warrant business men anywhere in saying that profiteering does not exist, because there have been cases of profiteering and will continue to be unless it can be reached, and good-minded merchants everywhere ought to be extremely glad that the government is taking steps to discourage it.

"Entirely aside from profiteering, there are two other vital questions. How much can clothing prices be reduced by a lowering of legitimate profits? Probably not very much. Few retailers have heretofore understood the necessity and manner of making depreciations. Inventories, receivables and equipment have not been properly taken up. There has until recently been almost no effort in retail accounting to set up reserves for contingencies. It has unfortunately been the desire of most retailers to make their showings good, and the temptation always at the end of the year is to leave figures at a high mark. The federal tax laws are serving a beneficial purpose in teaching retail merchants the necessity of depreciation, but even to this day many retail merchants are paying taxes on profits that were not real.

"According to any records that exist, the average retail profits over a period of years have not been excessive, and, if

the proper shrinkage had been applied, they would have shown on the average a meagre result. In the past year, on a rising market, with an increasing volume and an expense not increasing so rapidly, the situation has, of course, been improved.

"The only thing that will bring about the reduction of clothing prices by a closer margin of retail profits is volume, because any business of size can afford to operate on a closer margin of profit. When the idea becomes firmly fixed in the mind of retailers that volume brings about a reduction in the percentage of expense, and therefore enables closer selling, a very great step toward the solution of this problem will have been taken.

"After all discussions of profits and profiteering, the highly important fact remains that the cost of distribution is the truly great problem.

"There is no royal road to the reduction of the cost of distribution. Merchants must pay rent and employ salesmen and promote their business and give service, and these things cost money. How can they be made to cost less money and distribution thus become a steadily decreasing burden to the consumer, deserves deep study. This question is not peculiar to the clothing business, but to all articles which are produced for human consumption.

"The chief note which should be sounded to-day for all business, whether wholesale or retail, is that of service, and service in this case means not only giving good and honest merchandise at a close profit, but in loading the processes of production and distribution with the least possible expense. It is not fair to the people that the price of any commodity should have to carry unnecessary cost. As a prominent writer on business subjects recently said, business succeeds only as it serves. Unless it adds to the sum of human happiness or comfort something which no other activity or agent can supply so deeply or so well, it is not fulfilling its real function."

R. H. & J. Dowler entered a splendid float in the recent "Made-in-Canada" campaign in London. It was of Twentieth Century Brand clothing. Gallants dressed in bright-colored costumes representing each past century from the 14th to the 19th rode on the side of the float, while a group of smartly-dressed youths represented the twentieth century with its neater but quieter tones in clothing.

What is Happening in the Trade?

WHAT is happening in the trade? Peleg Howland, president of the Imperial Bank of Canada, in his recent annual address to the shareholders of the bank, made the statement that there never was a time within his memory when conditions were so unsettled as they are at the present time. Sooner or later, he said, he looked for a period of deflation. However, if it came soon he believed that it would be only temporary in view of the shortage of commodities throughout the world. He did not see that there could be any real permanent reduction of prices until real work supplied a surplus of goods.

Mr. Howland's statement applies to the trade in every respect. Conditions are most unsettled, and these conditions obtain over the whole continent and are even reflected in slight ripples on European markets. Two or three causes seem to have contributed to this uncertain outlook. There was the poor Spring business caused mostly by inclement weather, together with a slight inclination on the part of consumers to economize in buying. Then there was the action of the Federal Reserve in the United States in curtailing credits with the result that a number of the smaller men began to feel the pinch and began sacrificing their stocks. The action of these houses was soon reflected in the retail trade. A price-cutting wave swept over the United States from coast to coast, started, perhaps, by John Wanamaker, of New York, who gave a 20 per cent. reduction on everything in stock. This orgy of price-cutting has been a real one, and there has, undoubtedly, been a sacrifice of considerable profits on the part of retailers in that country.

Movement Hits Canada

No man can live unto himself alone even in the clothing business. Behind the price-cutting wave of the United States were conditions exactly similar to those in this country; but, by temperament, the Canadian is not as susceptible to gusts of excitement as the American. Withal, there has been a good deal of price-cutting and sacrifice of profits. The trade gives other evidences than these of an unsettled and altogether uncertain condition. The sales that have been held in many cases, no doubt, have been necessary simply because money was required to meet obligations. It will be remembered that MEN'S WEAR REVIEW a few months ago sounded a warning by publishing an interview with Mr. Moffatt, the general manager of the Imperial Bank of Canada, in which he advised that merchants should keep their assets as liquid as possible in view of the inevitable break. Many retailers had a fairly large stock of goods on hand even before Spring business opened, because of an accumulation of goods as a result of large buying during the last few years with delayed deliveries. With the failure of the Spring business, stocks were too high, and returns were not forthcoming to meet their bills.

The sales became necessary and the spirit of competition began to assert itself as it had not done for the past four years.

There is still one other evidence of the uncertain outlook. Cancellations of Fall orders have been frequent and heavy. MEN'S WEAR REVIEW knows of cases where the whole sheet of Fall orders has been wiped out with the exception of shirts. It is also evident that many merchants are reducing the number of houses with which they deal. A manufacturer stated to MEN'S WEAR REVIEW in Montreal that, whereas a merchant during the past four years when he scrambled for goods dealt with three or four houses, he was now cutting down his accounts. Coinciding with this statement is the statement of other houses, the very large ones, who say that their business is bigger than it has ever been. Some of the smaller houses are the losers, no doubt; and there have been some closings-down. Merchants are going to the big houses, hoping they will be able to carry them through whatever lies ahead.

Is It the Beginning of Lower Prices?

Many merchants are asking themselves this question: Is it the beginning of lower prices? Assuredly, many merchants with whom MEN'S WEAR REVIEW has talked believe it is and that a period of hard times is upon them. That there is a feeling broadcast over the country against continued high prices of all commodities is certain, and there is the consequent economical buying. The new Luxury Tax has not helped matters in this respect. Continued holding off on the part of the retailer, in all probability, will create greater competition amongst the manufacturers and wholesalers and may thus lower prices. MEN'S WEAR REVIEW was informed recently by a banker that banks felt that manufacturers and wholesalers had large stocks on hand and that they would force them to sell before more credit was given.

Whether or not this is the case, the fact remains that replacement values do not lend encouragement to the view that a period of depression could long continue. Woollens and cottons are all higher in price, while the demands of labor are ever upward. Production, while on the increase, seems yet a long way off from satisfying the world demand for goods; and so long as the demand is up, a break in prices does not seem to be possible for any length of time. As Mr. Howland stated, permanent reduction in prices does not seem possible till real work supplies a surplus of goods. The probability is that this period of uncertainty will continue for a time; but there does not seem to be anything reliable on which to base the theory that a big break in prices involving considerable losses is in sight. The best advice, it seems to us, is that given by a number of wholesalers and manufacturers to MEN'S WEAR REVIEW, that is to buy, having in view the bare requirements of the trade only.

A Luxury Tax that Does Not Tax Luxuries and Is Not, in Any Respect, a Luxury Tax

The Man Who Buys the Thing He Needs is Taxed For Its Full Value Rather Than For His Indulgence in a Luxurious Price of a Necessity — New Burden of Sales Tax Will Not Likely Be Made Up by Reduction in Excess Profits

IN imposing what he calls a new Luxury Tax, the Finance Minister, Sir Henry Drayton, has obviously followed the lines of least resistance. To call it a Luxury Tax is, perhaps, the harmless, though not always intelligible, indulgence of a politician in a practical joke. Sir Henry had to have revenue with which to carry on the government of the country and help pay off the huge national debt; so he, apparently, sat down with his pencil and wrote a list of the most common articles in use to-day and said to himself: "We will tax these because they are most in use and, therefore, will bring the greatest amount of revenue." He then, very likely, reached out for his dictionary to find a suitable name for his new tax; the dictionary opened at L and the first word that caught his eye was Luxury—hence, Luxury Tax. The name was selected in a trice and clothiers will agree that it looks like it, too.

The idea of a Luxury Tax is sound enough. It has been the extravagant indulgence in luxuries on the part of the people of this country that has tended greatly to put prices where they are to-day. People have been mortgaging their homes for automobiles, they have gone to wild excesses in the pursuit of enjoyment, they have dressed more gorgeously than ever before, both in the style of their garments and in the number of them in their wardrobes; they have joined the vicious circle of higher-wages-demands, little thinking that this, without the accompanying greater production, was at the very root of the thing they pretended they were trying to combat, namely, the High Cost of Living.

Sir Henry Drayton had a good idea in the back of his mind when he decided to place a tax on luxuries. But in his selection of luxuries he made the grossest errors, leaving out many of the very obvious luxuries in which people are indulging to-day; and in those in the clothing line which he did select he did not impose the tax on the indulgence in luxury at all. Clothing men would not have offered the slightest objection to the Luxury Tax if, in fact, it had been such a tax as would have imposed additional financial burdens on the shoulders of the people who were bound to indulge in luxuries, no matter what happened. That is the very thing he did not do. If he had said "We will tax ten per cent. on a suit of clothes or overcoat or hat or cap or shirt or necktie on the difference between a reasonable figure and a higher figure," there would not have been the slightest objection in the world. We doubt very much if clothing men would have objected greatly to this "reasonable figure" being placed even lower in some cases than it is; even the poorer man would then have contributed a share to the national burden of the country. As an instance: If he had placed his ten per cent. tax on a suit of clothes, fixing

the exemption at even \$40, we do not think there would have been any great objection taken. It would have placed a tax on a man's indulgence in a luxury; if he bought a \$65 suit, he would then pay a tax on \$25 instead of the whole \$65. True, it may be hard to get a good suit for \$40, but a fairly good one may be had for that, and if a man wanted to pay more, then let him pay a ten per cent. tax on the amount over that figure. The same idea should have been carried out in respect of the other articles of wearing apparel.

The immediate effect of this phase of the budget will probably be to create a demand for a cheaper suit of clothes around the \$45 and \$50 priced suit. We doubt if it will have any great effect on the higher-priced suits; men who can afford to pay from \$75 to \$100 and over that figure for a suit of clothes will not hesitate greatly on account of the tax. The Government probably hoped that the fixing of the tax as it has been fixed would have a tendency to reduce the cost of living by creating this demand for cheaper clothes. We rather doubt it in the long run. One thing is certain: If Sir Henry Drayton increases his revenue by this tax he will do so more at the expense of the people unable to bear it than those most able to bear it. It is neither a tax on luxuries nor a luxury tax even in the broadest interpretation of the word. Furniture, art, cigars and cigarettes, theatres, are left out altogether; the first-named is a very common article, in which there is extravagant luxury, and the others are luxuries, pure and simple, except wherein art may be used for educational purposes.

Retailers are bound to feel the burden of this tax to a certain extent. It will mean, perhaps, an adjustment of prices in which there will be a loss of profits. The new budget affects them in two other ways. Their Sales Tax will mean an additional burden of one per cent. on all the merchandise they buy from wholesaler and manufacturer. Many of them feel that it is another burden without the compensation which is offered in the reduction in the Excess Profits Tax. There are many merchants who feel that there would have been no Excess Profits this year in any case on account of the very bad Spring weather and a somewhat noticeable inclination on the part of the public to curtail buying. The failure of the Spring business will make a big difference in the balance sheet at the end of the year.

On the whole, the new Luxury Tax cannot be said to be the effort of a statesman. It fails to tax luxuries, it doesn't hit hard enough the people who are indulging in luxuries. There is nothing in it to encourage greater production which, after all, is the heart of the whole matter. It is a bitter disappointment.

Retailers Seeing New Leather Coat; Is Reversible and Made-in-Canada

Development in Aeronautics Promotes Sale of This Coat—Is Made in Several Sporting Designs—Can be Used Either as Overcoat or Raincoat—Product of Montreal House.

RETAILERS in Montreal, Toronto and other centres where sport goods are in great demand have recently been offered a new Canadian production. This production is, again, one of the outcomes of the war. Aviators were supplied with leather coats because of their warmth, because they kept out the wind as no other coat would, and because they were strong and durable. There is now a good deal of talk of establishing an aeroplane factory in Canada. The day may not be far distant when deliveries of clothes will be made at your place of business via some air route, and it is a certainty that the aeroplane will continue to occupy an increasing place not only in the commercial and industrial world but in the world of pleasure as well.

Will Need Leather Coats

The leather coat, however, is being already used for motor purposes, and it will be in increasing need with the greater use of the aeroplane. Considerable headway has already been made in the United States in the manufacture of these leather coats and these have been offered quite freely in the Canadian market. The new coat that is being offered to the Canadian trade is, however, of Canadian make, and possesses some new features of interest. It is being made by the Victoria Rubber Co. of Montreal. Retailers who have seen the coat pass on it very favorably and express regret that some Canadian manufacturer was not on

the market with the coat some time ago.

It is Reversible

Perhaps the outstanding feature of the coat is that it is reversible. It may be used with either the leather side out or the gabardine lining or whatever lining is chosen by the retailer according to his wishes. One side looks quite as well as the other. The gabardine lining is all wool Burberry lining and has been given a cravenette treatment so that it is a rain coat, and may be used as such. The leather used in the manufacture of the coat comes from the Capetown sheep and is exceptionally good in quality. The coat is being made in golfing coats, motor coats and for aeroplane purposes, so it may be freely used as a sporting coat of all kinds. It is not too heavy in weight. The opposite side to the leather is being made in different shades and various qualities of goods, this to be determined by the retailer purchasing the coats. The price to the trade ranges from \$60 upwards, according to the lining that is used in it.

Looking to Aeroplane Business

In conversation with Mr. Samuels, the head of the firm, MEN'S WEAR REVIEW was informed that their output at the present time was quite limited because they were only starting with the manufacture of this coat and had only recently completed a model which came up to their ideas of workmanship. They were expecting to cater to aeroplane trade as it developed.

place orders for Fall. While there have been some cancellations, he says they have been comparatively few.

No Encouragement By Manufacturer

Carhartt Co. Denounce Overall Movement

As indicated in last month's MEN'S WEAR REVIEW, overall manufacturers themselves are none too favorable to the overall movement and, in a number of instances, have sought to discourage it for one reason or another. Coming too late for the last issue is the following opinion expressed by the Hamilton Carhartt Cotton Mills, Ltd., an opinion regarding which there can be no misunderstanding.

No Encouragement by Manufacturers.

"We, ourselves," said C. F. Fells of the Carhartt Co., Ltd., "do not feel that this scheme should have any encouragement by the manufacturers, due to the fact that they are all heavily oversold and are experiencing enough trouble trying to secure raw materials to keep their plants running full capacity. The cotton mills are in no position to take any more orders, and if the demand increases, the consumer is bound to suffer.

Considering the shortage of cotton goods, we feel that this is the wrong time to introduce a scheme of this kind, and are not encouraging it at all!

No Rush of Orders

"In regards to any great rush of merchants to lay in supplies of overalls, we have not noted any special rush in the way of orders coming in, and do not think the idea is being taken very seriously either by the consumer or the merchants throughout the country. This fad, however, will have a beneficial effect on the general public, as it will make the people think of the extravagant rate they are going, and no doubt will tend to encourage them to wear out their clothes before purchasing new ones at the valueless prices which are being asked to-day for clothing.

Prices Will Be Higher

"Overall prices have not yet reached their price limit as all the manufacturers to-day are selling below the present market price of raw materials, and we look for stiff advances between now and December 1st. Our prediction now is that 1921 will show a gradual decline in value of all raw materials when overalls will begin showing a decline in price.

"We do not believe that there is any surplus of overalls in the country, and the majority of the merchants are very anxious to secure orders placed, and we are finding it very difficult to make shipments promptly."

Ottawa Merchants Pay Luxury Tax

sume the Luxury Tax Themselves

J. B. O'Reilly & Co., of 317 Bank Street, Ottawa, have made the announcement that, in future they will pay the luxury tax themselves. In this announcement they state that they understand that there has been some deviation from the prescribed method, that of collecting it from the customer, and they go on to say: "As we find this method of collecting bothersome to the buying public we have decided to pay the tax ourselves from now on and discontinue charging it to the customer. In future there will be no luxury tax in our store, and we will be glad if all those who have been charged the tax by us will apply at the store and have the amount so paid refunded."

L. N. Paulin, Ltd., Sparks Street, has also a card in his window: "We pay your luxury tax to-day."

Form Fit Clothes In New Building

Factory and Show Room Will Now be In the One Building

J. Ein, of Form-Fit Clothes, St. Catherine Street, Montreal, is moving to larger quarters on the corner of St. Lawrence Blvd. and Mount Royal Ave. Mr. Ein stated to MEN'S WEAR REVIEW that their new factory would be a great improvement on the old, and would be equipped with the most up-to-date machinery for the manufacturing of men's clothing and overcoats. While their show rooms and factory are now divided between St. Henry and St. Catherine Streets, in the new building these will be together and will thus avoid unnecessary confusion.

Thinks Conditions Good

Mr. Ein stated that he was very optimistic regarding the Fall outlook for the clothing trade and did not see that there was any cause for hesitating to

Lower Prices Only Temporary; Replacement Values Are Higher

Mr. Kaplan, of Kaplan, Samuelsohn Co., of Montreal, Points Out That Prices of Raw Material Are Still Mounting—No More Buying For Spring, 1921—Future in Hands of Banks.

ACCORDING to Mr. Kaplan, of Kaplan, Samuelsohn Co., Montreal, the backward Spring weather was, to use a figure of speech, "the last straw that broke the camel's back." In other words, it was the final incident in a succession of incidents which started price-cutting among many retailers. Nor does Mr. Kaplan feel that the trend of events is being lost to the manufacturers, for he says that they are going to be satisfied with smaller profits from now on. Taking all things into consideration, he does not see that there is much hope for more than a temporary drop in prices unless unforeseen things happen on the European markets. He says that he has protected himself again continually rising prices and can "carry on" without much purchasing for something over a year yet, but the conditions obtaining on the British markets do not, in his opinion, lend themselves to the belief that lower prices in woollen goods are yet within sight.

Question of Replacement

In conversation with MEN'S WEAR REVIEW, Mr. Kaplan pointed to the advertisement of a large Montreal retail firm which was advertising a straight cut of 20 per cent. in everything they had in their store. "This can only be a temporary arrangement" he said, "as this man will be unable to replace these goods at anything like the prices that he paid for them. Take for instance the foreign woollens. Goods that we paid \$3.25 for last Spring are now \$4.50 for Spring 1921. The Canadian mills have just come out with their prices, which are from 15 to 25 per cent. higher than a year ago, and their allotments are, in some cases, 25 per cent. less than a year ago. This is due to the fact that the mills are producing less than they were a year ago on account of the cutting down in the hours of work. So far as we are concerned we are not buying any more goods for Spring 1921." So far as manufacturers' costs were concerned, Mr. Kaplan was of opinion that present prices were, in a large measure, based on replacement value.

Referring to the recent advances that had been granted to the garment workers of Montreal, Mr. Kaplan figured that these increases which ranged from \$3 to \$7 per week would increase the value of each suit about \$2.

Placing Orders to be Later

While business for Fall was unusually quiet, Mr. Kaplan expressed the opinion that the backward weather with the consequent sales and the apparent on-

slaught against the high cost of clothing had made the retailers nervous and that they were, in consequence, buying less heavily in their placing orders. Much depended on the weather. If the cool spell were broken and seasonable weather came, trade, from the manufacturer's point of view, might open out again very lively; if not, there might

be a comparatively dull period for six or seven months.

Future Not Dark

Regarding the future, Mr. Kaplan was not unduly pessimistic. Much, he said, would depend upon the action of the banks. If they tightened up too much on credit it would probably have the effect of driving some manufacturers and retailers to the wall. So far as the average manufacturer or retailer was concerned, however, he did not see that there was great cause to worry as he believed he would come through all right.

Kenney & Co., who have been located for some years on Seguin Street, will move to the McGuire store, which is being remodelled with a new front, about July 1st.



The R. J. Devlin Co., Ltd., of Ottawa, specialize on the sale of hats. The above is a picture of their straw hat window for the 24th of May and it is admirably set off by appropriate touches of nature. In this window an owl looking extremely wise is perched on the bow of a tree; while in the background can be seen a beautiful landscape view. The floor of the window is covered with sod. The window, as a matter of fact, is a very simple one, and its appeal is principally in its simplicity in which there is considerable display of real art. James T. Wade, manager of the Hat Department, stated to MEN'S WEAR REVIEW that they invariably used a light style in dressing their hat windows with furniture, and draped and fancy backgrounds. Their windows are changed at least once a week and during the height of the hat season, more often.

Mr. Wade takes the view that their responsibility does not end with the sale of the hat. They have a remodelling department where the hats are re-blocked and cleaned and they make it known to the customer that this department is at their service. He takes the view that a hat that is kept in tip-top shape is a good advertisement for the R. J. Devlin Co., Ltd., and it helps to make friends for the store. They carry about 600 dozen hats, among which are many English styles as well as Borsalinos, Mallories and Stetsons.

In addition to using a liberal space in the Ottawa daily papers, Devlins issue a small booklet every other year, showing the different styles of hats carried. These booklets are mailed to an up-to-date mailing list.

New Taxes Mean More Bookkeeping; Rulings by Taxation Commissioner?

Will Mean Additional Bookkeeping—Returns Must be Made Twice a Month—System of Licenses—Technicalities to be Considered.

ADDITIONAL bookkeeping will be necessary under the new taxes which have been imposed by the Dominion Government. The first thing that will be necessary will be to make out all sales slips in triplicate instead of in duplicate as it has been in many instances in the past. The customer will want his slip; there must be one kept by the merchant himself, and the third one for the Government. It has been learned at Ottawa that the Government will require only those slips which contain articles that are taxable under the new budget; it will not be necessary, therefore, to keep on file a complete set of the slips for Government purposes the time may come, however, when some Government inspector may ask to see a full set of all sales slips to see if any have been left out on which there were articles that were taxable. In that case the triplicate system is, apparently, the only safe one.

Returns to be Made Bi-Monthly

It has also been learned at Ottawa that the returns of these taxes collected by the merchant from the customer will be made on the first and the fifteenth of the month. Doubtless this information will be contained in an official announcement of some kind. It is advisable, perhaps, that a new account be opened at the bank which would be used for these taxes only.

Many merchants with whom MEN'S WEAR REVIEW has talked have stated that this is what they intend to do, as they believe it to be the simplest and most satisfactory way of handling the money.

System of Licenses

Check on the payment of the so-called "luxury taxes" will be maintained by a system of licenses, which will shortly be put into force through the Department of Inland Revenue. As provided in the resolutions, the fee for a vendor's license will be the nominal one or two dollars per annum. But the license will be subject to cancellation for any failure to comply with the luxury tax regulations, and the loss of a license would carry with it loss of right to trade. By this means, it is expected, inland revenue officials will be able to keep close track both on the making of proper returns and on the payment of the tax by the retailer to the Government.

Emphasis is laid here on the fact that the "luxury tax" is now in force and must be collected wherever applicable. Licenses will be issued as speedily as possible and will be dated from the day when the new taxes came into force.

As things stand, wholesalers, manufacturers and importers must make

monthly returns with all invoices, and retailers semi-monthly with all sale receipts, to the Collector of Inland Revenue for their division, or the nearest "out" office under him. These returns must be accompanied by a sworn declaration as to the accuracy of the returns and a certified cheque for the total amount due. The whole thing will be handled by the local collectors, and the present offices will be made in each case the nucleus of the considerable organization which will be needed.

Rulings of Sales Tax

There have been various discussions with the Commissioner of Taxation on the application of the sales tax, and the following rulings have been given:

- (1) Tax was applicable on cash discounts.
- (2) Tax does not apply on articles sold for export.
- (3) Specified luxuries sold by wholesale houses to contractors subject to 1 per cent. sales tax as well as luxury tax.
- (4) Goods delivered on May 19 or after, subject to tax, irrespective of when contract was made.

Technicalities to be Considered

Some technicalities on which Mr. Breadner promised consideration were:

- (1) That a contractor who builds a house or a merchant tailor who builds a suit are technically manufacturers.
- (2) That small cash sales in wholesale houses may be reported in some other way than by copies of invoices, which might be difficult to produce.

As regards the taxing of luxuries on the sale direct to the consumer, many questions asked brought the ruling that goods may be reduced in price to exempt them from tax. "One of the objects is to reduce the cost of living," said Mr. Breadner.

Another ruling was that vendors were responsible for the payment of the tax to the Government.

May Include Tax in Sale Price

It was permissible to include the tax in the sale price if retailers believed that prejudice against the tax would destroy the sale. One dealer present stated a willingness to pay an inclusive price, while they objected to paying the retail price plus the tax.

When a suggestion was made that the situation bristled with difficulties, Mr. Breadner cheerfully agreed. "This is unique legislation and there is no doubt that an act of this kind will present many difficulties," he said.

COMBINES LUXURY TAX WITH PRACTICABILITY

(Continued from page 35)

afternoon for a game of golf out on the links somewhere. He has provided lockers for them where they may lock their business suits and come back and into their business suits again without having to go home to change.

But Max Beauvais is also an artist as a business man. He is not an idle dreamer, catering to the comforts and conveniences of his customers without knowing that it pays him to do so. It is part of his business, his business that gives him pleasure. "I know at fifteen minutes after six every night what I have sold during the day, what profit I have made, or, if a loss, what that loss has been. I know what each man has sold and what has been sold—every tie, collar, or collar button, shirt or whatever it may be. I would rather systematize my business and know what I have to pay than not have it so and not know what I make," he said to MEN'S WEAR REVIEW, and then he produces sheets of paper on which it is all very plainly told what he did the day before.

Dollar Has a New Collateral

It was while talking about high prices and the probability of there being a rapid decline that Max Beauvais hit upon a truth too often forgotten by retailers who seem to have forgotten reasons for the high cost of clothing. "The dollar has a new collateral value," he said. "Instead of it being worth one hundred cents, as it used to be, it is now worth only about 35 cents. We want to forget its old value." Nor could he see much on the horizon that lent itself to a belief in permanent lower prices. He pointed out that there were countries still not in the European markets for woolen goods—South America, Japan, China and others. What would be the effect on the price of woollens when these countries began to bid for stocks of woollens? And hand in hand with this, the ever-increasing wages to the laboring classes.

"The retailer has been as a man in a dark cellar with only one little window to let in the sunshine; now the full sunshine has burst upon him and everyone is calling him a profiteer," rather passionately exclaimed Mr. Beauvais, when talking about this phase of the question. "The retailer has worked for years for the manufacturer and the wholesaler—I did it for eighteen years—and now he is only beginning to make a fair profit because he has conducted his business in a thoroughly systematized manner."

Information For His Customers

Max Beauvais does not always leave it to his clerks, nor take it upon himself, to give information to his customers regarding prices of materials. In a prominent position on the main floor he has a spot where they may go to read letters he receives from different sources, telling him of conditions in this or that line of merchandise. In this way, they get to know the causes for fluctuating prices. The letters, too, are not carbon copies; they are the originals.

Can't Place Orders For 1921; Manufacturers Won't Accept Them

Neither Will They Quote Prices, Says Theo. Gnaedinger, of Montreal—Believes Limit of Prices About Reached, But Will Not Come Down Much With Present Demands From Labor.

ACCORDING to Theo. Gnaedinger, of I. Gnaedinger Son & Co., of Montreal, the way of the wholesale hatter is hard. They specialize on the "Monarch," and Mr. Gnaedinger says they do not know what position they will be in to accept business for 1921. Orders for Spring hats for 1920 have not yet been delivered to them in some instances, and they seem unable to get any information from manufacturers as to the outlook for the coming year. Mr. Gnaedinger believes that the peak of high prices in hats has been reached, though he does not see a decline of any proportions because of the constant demands from the workers for higher wages. This, of itself, will have the effect of keeping the prices to where they are now.

Outlook Uncertain

"I can't see that we will be in a position to sell goods for 1921," said Mr. Gnaedinger to MEN'S WEAR REVIEW. "We have no means of knowing that we will be able to procure the goods to sell; no one will take an order. I placed an order in November last and the manufacturer at that time said he could not fix a price, though he believed it would be \$34.50. At any rate it had to be an open price. I may get them at \$41 but I think it very doubtful if I ever get them at all. These hats were for Spring of 1920, but I still hope to get them in time for this Fall. Some people think there has been a hoarding of hats, but it has been impossible to get them at any price. I should not be surprised if the firm from which I ordered these hats would want more than that for them when they come to deliver them, if they ever do." Mr. Gnaedinger said that while manufacturers might accept an order for a quantity of hats they would not quote any price on them.

It was the opinion of Mr. Gnaedinger that the limit of prices had about been reached in the hat business. He could not, however, see that there would be any great lowering in prices because there were continual demands from the workers for higher wages.

High Hat Prices Sell Caps

The effect of the high prices in hats has had the result of largely promoting the sale of caps, and Mr. Gnaedinger reiterated a prophecy that this would even be more the case in the very near future. He said that they had noticed a marked demand for caps where it was only normal before, and he would not be at all surprised to see a \$5 cap quite the vogue during the coming Fall and Winter. He did not believe that the new luxury tax would greatly affect the sale of hats; a man who would pay \$7 for

a hat would not object to paying 70 cents more. Under present conditions it was hardly probable that a retailer would be able to get much of a felt hat for \$5.

and clothing manufacturer. In 1880 he and J. D. Carscaden became associated under the name of Carscaden and Peck. The early history of the firm dates back to the days when business was carried on largely by trading. The firm had a number of important outposts in the great Northwest where a thriving business was done with the Indian fur trappers, who exchanged their season's catch for the clothing manufactured by this company. This, in turn, offered another sphere of enterprise for the company, that of converting the raw furs into fur garments.

But the march of progress changed the



THE LATE JOHN W. PECK

John W. Peck Passes Away

By the death of John W. Peck, president of the John W. Peck & Co., Ltd., of Montreal, which occurred on May 26, not only is the head of one of the most successful clothing houses in Canada gone, but an interesting link with early Confederation days is broken. The days when clothing was exchanged for furs, and money, as we know it to-day, was not the medium of exchange, seems far away back, yet John W. Peck, during the seventies, and even later, did exchange manufactured garments with the Indian fur trappers of the Great West, and thus began the establishment of Western connections which have been so profitable during the years that have intervened.

The firm, of which Mr. Peck was the head at the time of his death, was first organized in the year 1880, though prior to that for a few years Mr. Peck had been associated with a woollen importer

methods of doing business, and the primitive trading posts were gradually succeeded by the stores, and villages and towns rapidly springing up in the West. At this time the Peck Co. disposed of their trading posts to the Hudson Bay Company, and developed the business into more direct trading channels.

In the year 1893 Mr. Carscaden retired from the firm, and it was continued under the name of John W. Peck & Co. till 1903, when it was incorporated as John W. Peck & Co., Ltd.

Mr. Peck retained an active interest in the business, though seventy-one years of age. For many years he personally supervised the purchase of woollens for Peck's clothing because of his intimate knowledge of conditions in the woollen markets and in Canadian trade generally. He was born of English parents in Leeds County, Ont., and went to Montreal in the seventies. He married Miss Gibson, of Gibson, Ont., who, with one daughter and four sons, survives him. The daughter is Miss Florence Peck, and the four sons are: Warren Gibson, John Reginald, George W. and Ralph Peck.

Urge Higher Rates for Parcel Post in Canada; Executive Council of R.M.A. Present Case

Say That Mail Order Houses Get Rich at the Expense of the General Public—Are Against the Best Interests of the Government and Citizens and Tax Payers—Views Presented to Postmaster-General

IN a carefully prepared memorandum, the Dominion Executive Council of the Retail Merchants' Association of Canada have presented to the Dominion Government the views of that Association regarding the cost of sending parcels by mail. In this statement the claim is made that the government should afford a better measure of protection to the small merchants throughout the towns and villages of the Dominion by higher rates on parcel post, pointing out that the existence of these small merchants is an economic necessity to the best development of the country. The views were presented by the secretary of the Retail Merchants' Association, E. M. Trowern; and they were as follows:

"The officers and members of the Dominion Board and the Dominion Executive Council of the Retail Merchants' Association of Canada, an association of retail merchants, representing the views of the retail trade in every important centre in every province throughout Canada, and who represent a body of merchants who collectively have a larger sum of money invested in the cities, towns and villages of Canada than any other class, and who are the largest tax payers in every municipality, have requested us to call your attention to the fact that there is a great deal of dissatisfaction and unrest among the retail merchants in every city, town and village in Canada, owing to the great development of a few mail order houses, who, in our opinion, have become immensely wealthy by taking advantage of the low postal and railway rates at the expense of the general public, for the reason that they have been, and are using, public money to enable them to have their goods delivered in all parts of Canada, at which we consider to be a direct loss to the Government and against the best interest of the citizens and tax payers of every municipality of Canada.

In our opinion, Canada can only become prosperous by having prosperous cities, towns and villages located in convenient parts, so as to be of service to the agricultural community, and to those engaged in mining, fishing and other productive pursuits, as well as to serve all those who are engaged in all sorts of occupations and professions and who make up the civil life of every community.

Dave Livinson, of 54 St. Catherine Street, Montreal, wants to know why manufacturers and wholesale houses advertising nationally do not put prices in their advertisements the same as retailers do. "I think they should quote prices," Mr. Livinson said to MEN'S WEAR REVIEW. "When they get a special line and advertise it at a price, why don't they quote that price? We can't take time to sit down and write all the manufacturers and wholesalers in the country to find out their prices. The public requires of us that we put prices on the goods we display in the window; I think manufacturers and wholesalers should do the same thing."

Mr. Livinson has a very good scheme for helping the buying public select their hats. On the hats displayed in the windows he has style numbers, running from 1 upwards. The price is also marked on the ticket. When a customer selects the hat that suits him, all he has to do is to ask for the style number seen in the window, and Mr. Livinson can immediately place his hands on it. If that style does not just suit him after he has tried it on, Mr. Livinson has the man inside his store at all events, and if he can't make the sale then it is his own fault.

As an Association of Retail Merchants, we are thoroughly convinced that the occupation of the retail merchant is absolutely necessary and that his service cannot be dispensed with. This being the case, we feel that he has a legitimate right to claim the same protection from the Government of Canada that is tendered to every other class.

From all the facts we have been able to secure, we are of the following opinion:

(1). That the contract made between the Postal Department of the Dominion Government and the Railway Companies of Canada for carrying mail matter including parcel post is much below the cost of carrying the same and consequently, now that a large part of the Railway Corporations have been taken over by the Government, the loss so sustained is coming directly out of the Public Treasury of Canada, to the detriment of the growth and development of the cities, towns and villages of Canada, and for the special advantage of a few mail order house proprietors.

(2). That, in our opinion, if the proper cost for carrying parcels by mail was charged against the said parcel post, that the cost of postage stamps on letters would be greatly reduced.

(3). That, in our opinion, the present rates of wages and commission that are being paid to the rural postmasters, mail carriers and postal clerks are not in proportion to the service they render, and as this large army of people is being underpaid they are suffering at the expense of the public of Canada, and the mail order house-

are receiving the benefit to the detriment of the growth of the cities, towns and villages of Canada.

(4). That when the Post Office Act was amended creating zones of twenty miles radius, each increasing the cost of the mail service the further they proceeded from the point of mailing, we fully understood at that time that this plan would be carried out in reference to mail order house catalogues as well as to all articles sent by parcel post. Since then we have learned that mail order houses send their catalogues by freight or express from their central warehouses to the central post office within the twenty-mile zone, and from this point they are delivered, thus defeating the original proposal.

There are many other important points in connection with this subject that we believe should receive the serious consideration of your Department, and, in order that all the facts may be brought out and that full justice may be done to all those who are now suffering through what we consider to be a very unfair system, a unanimous resolution was passed at the last meeting of our Dominion Board, which represents all classes of retail merchants in every Province of Canada, requesting the Dominion Executive Officers of our Association to interview the Postmaster General on this important matter and to lay our views before him, and to also request him, as well as the other members of the Dominion Cabinet, to appoint a special committee from the members of the House of Commons to hear evidence on this subject and investigate the same, and provide the necessary remedy.



There is, in this reproduction of a float arranged by R. H. & J. Dowler, Ltd., for the Made-in-Canada week held in London recently, more than a splendid advertisement for a retailer. As will be seen, it represents the evolution of the centuries in the matter of clothing, coming down to the 20th Century Brand which Dowler handles. The float itself came near to a winner in the whole parade, receiving "Honorable Mention" for a leading position. It is a scheme which could be well carried out in any window of moderately-large size.

Adjusts Trouble in Hamilton

As a result of the cancellation of orders that have been forwarded to clothing manufacturers in Hamilton, there has been some temporary suspension of work, with the result that garment workers have been laid off for the time being. Louis Marcovitz of Montreal, of the Executive Board of the Amalgamated Association of Garment Workers, was in Hamilton recently in connection with the point that has been raised as a result of laying off hands, namely, the contention that clothing manufacturers have broken the agreement which they entered into with these garment workers. Following his visit and investigation into the matter, the trouble between one manufacturer and his workers was adjusted; the other one is to be left to

arbitration. As this same trouble has made its appearance in Toronto, it was agreed at Hamilton that the findings of the permanent Board of Arbitration located here will be accepted in Hamilton.

Isaac Bainbridge, the district organizer of the workers in the Hamilton district, has made the statement that the clothing industry was hard hit by the new budget and that hundreds of workers were now idle in Toronto, Hamilton and Montreal. He stated that conditions in Chicago and other larger clothing centres of the United States were much worse than in any of the Canadian centres.

The National Association of Retail Clothiers of the United States has opened up four departments in connection with their work. There will be an advertising department to help the re-

tailers with their advertising problems; a traffic department which will look after merchants' claims against railroads and express companies and instruct retailers regarding the best methods of preparing, marking and packing shipments of goods; a window service department, which will help retailers with window dressing problems and keep the members of the Association informed as to the newest and best ideas of window trimming; and an educational department which will aim to broaden the scope of the merchandising schools and salesmanship classes. This department will provide a lecture service dealing with such subjects as advertising, salesmanship and community building.

Removal of the Burden of Collecting Taxes Being Sought by Association on Behalf of Two Hundred Thousand Canadian Retailers

Retail Merchants of Dominion, at Special Interview With Minister of Finance, Describe So-Called Luxury Tax as "Ill Advised, Poorly Conceived and Poorly Devised"—
Would Have Collections Made at the Source of Supply.

REMOVAL of the burden of collecting the "discriminatory and confusing" luxury tax, which they consider "ill advised, poorly conceived and poorly devised, was asked by the retail merchants of Canada at a special interview with Sir Henry Drayton, Minister of Finance, in the Chateau Laurier, at Ottawa, Ont., last week. Instead of making the retail merchants collect the tax, they asked that it be collected at the source of supply, namely, from the manufacturer and importer, and absorbed in the same manner that all systems of taxation are absorbed.

One of the most striking statements in Sir Henry Drayton's reply was: "In the interests of everybody, the Government desires to check extravagance, and pull down the cost of living. Perhaps we are already setting our faces towards lower prices. The Government wants to encourage efficiency in business. But we are not going on borrowing money."

Pointing out that the 200,000 retailers of Canada form the largest commercial class, and are in the best position to know the feelings of the public pulse, the retailers' memorial set forth that, in the opinion of the retailers, the ideal system was based on the principle of "ability to pay," and one whereby it could be collected in the simplest manner.

The statement presented by Secretary E. M. Trowern on behalf of the Retail Merchants' Association of Canada, is of particular interest to every business man in Canada and is, therefore, reproduced in toto hereunder:

"We desire, first, to say that we fully realize the great need there is of increasing the revenue of the Dominion of Canada to provide for the enormous expenditure created by the war, and for other purposes. We also recognize the many difficulties that exist in your endeavor to arrive at a fair and equitable system of taxation, and, in order to do so, it is very necessary that you should have all the facts concerning each class affected laid fully before you.

"As members of the Retail Merchants' Association of Canada, which represents all sections of the retail trade in every province in the Dominion of Canada, we would say that no other commercial class is in a position to determine the needs and requirements of the retail trade except those who are, or who have been, practically engaged in it, and for whom we appear before you to-day. The conditions which surrounded the manufacturing and the wholesale classes are almost entirely different to those surrounding the retail trade, and, this being the case, in the presentation of our view to you we desire to say that we are voicing the views of the retail trade only. We would not attempt to express the views of the manufacturers or wholesalers, and we do not expect them to express our views.

Know Public's Mind

"It is estimated that there are upwards of two hundred thousand retail merchants in Canada, which is by far the largest commercial class in Canada. All of these merchants have a permanent stake in the community in which they live. They are the distributors of merchandise and an absolutely necessary class, and they have millions upon millions of dollars invested in real estate, merchandise and other securities. They are all in the employer class and they are consequently free to act and free to speak, and their first and most important interest is that of their country and their customers, who are the public, from whom they secure their living, and whose interest they at all times endeavor to serve, and with whom they are very closely in touch. In fact, no other class in Canada is in as good a position to know the feeling of the public pulse, and whose ear is so close to the ground at all times, as that of the retail merchant.

"It was rumored a short time ago that there was a likelihood of the Dominion Government adopting a system of taxation known as a tax on the sales of retail merchants. In order to ascertain their views on this subject we sent out letters and ques-

tionnaires, and held meetings in all parts of Canada, and the consensus of opinion which was submitted to you showed that it would not operate equitably on all classes of the retail trade, and it would be a discriminatory tax if it did not apply to every class in the community alike. In addition to these and other objections, we find that the system of collecting a tax on sales has been tried in a great many of the countries of Europe, and wherever it has been tried it has been abandoned.

"We have also strongly objected many times to the system of compelling retail druggists and general store merchants to place war stamps on patent medicines and on other articles. In your Budget we are pleased to note that you have exempted retail merchants from the tax on sales, and that your purpose at an early date to remove the application of the war stamps from those retail merchants to whom it now applies, and place it under the direction of the manufacturer.

"In our opinion, we consider that the ideal system of taxation is a system that is based upon the principle of 'ability to pay,' and one whereby it can be collected in the most simple manner and as equitably as possible from all classes of the community at the least possible cost. We further believe that whatever system of taxation is adopted for the purposes of the Dominion of Canada as a whole should apply to no other purpose than that of raising sufficient revenue to pay the expenditure of the Dominion. When any system of taxation is used to restrict or hamper trade it ceases to become a taxation system, and it becomes a hindrance to the progress, development and freedom of trade and commerce.

Taxation Always Disturbing

"In considering the subject of taxation, we are not unconscious of the fact that there is a great diversity of opinion, both political and otherwise, on this question. We are all aware that it has, unfortunately, created more contention and more unfriendly disturbance among nations, as well as among the people, than perhaps any other subject. It has been made a football for political purposes for centuries, and we sincerely hope that the day may soon arrive when it can be dealt with in an intelligent and thoughtful manner, free from all prejudices. As an Association of Retail Merchants, we desire to say that we have approached this subject in a free and independent spirit, bearing in mind the one chief and essential feature, "What is the best and cheapest

method of collecting revenue to pay the debt, and the running expenditure of Canada, and at the same time keep the wheels of commerce, production and distribution turning, so that there will be work and food for all, and that each one will receive the reward of his industry according to his ability to earn, and not be hampered by Government interference or unnecessary restriction."

"In reading the Budget, we note that it is proposed that six different systems of taxation should be adopted:

1. Customs duty.
2. Excise tax.
3. Taxation of sales.
4. Income tax.
5. Tax on luxuries.
6. Stamp tax.

And, in addition, it is proposed to add a license, or tax, for keeping track of the various manufacturers, wholesalers and retailers throughout Canada who are concerned in the payment of the above named taxation.

"According to the Budget, the revenue for the fiscal year, ending on the thirty-first day of March last, reached approximately \$388,000,000. The chief sources of revenue were:

Customs	\$169,000,000
Excise	43,000,000
Business profits war tax.....	44,000,000
Income tax.....	20,000,000
Other war taxation.....	17,000,000

"As to the advisability of the continuation of the customs and excise taxes, we have no comments to make, as the figures speak for themselves, and every business man must admit that before any criticism of the above could be made it would be necessary for us to have some alternate system worked out in detail, showing how it would be collected, who from, and the cost of collecting the same. So far, we have no other proposal worked out in detail before us, and until such proposal is laid before us we must accept the conditions as they are now operating.

Passing the Tax Along

"With regard to the tax on the sales of manufacturers and wholesalers, we feel that while it may appear that the manufacturers and wholesalers are paying this percentage of taxation, as a matter of fact, they are not paying it but passing it along to the retail merchant, and the percentage is so small that it cannot be absorbed into our

cost, and so about ninety-five per cent. of it comes directly out of our profits and our pockets, and we are helpless to protect ourselves. In many cases since this new sales tax came into operation, we find that manufacturers who formerly gave us two per cent. discount are now only giving us one per cent., which means they are taking their tax out of the retail trade. Then, again, there are a number of manufacturers who claim to do their business entirely with the wholesale trade but who reserve themselves certain favored retail accounts. In addition to the advantage these retailers now enjoy, they will be able to save us an additional one per cent. to the disadvantage of those who are not allowed to buy directly from the manufacturer, and the Government will also lose the tax on all of these sales. Then, again, this same loss will take place with regard to the sales made by a host of persons who have no particular place of business, but who travel from place to place and who are known generally as manufacturers' agents. They are in reality wholesale dealers, but they sell direct from the manufacturers to the retailer, and they only carry samples. This class, in our opinion, under the system of a tax on sales, will multiply, and the wholesale dealers who carry stocks and who pay taxes will decline. There are other objections in connection with this proposed tax that, no doubt, will be called to your attention from time to time.

"With regard to the income tax, we are surprised beyond measure to know that only \$20,000,000 was collected through this system, and it is evident to us that a great many persons are either evading this tax, if the figures are correct, or that the people of Canada are spending very little on what you term "luxuries," as it is quite evident that they have not got the money to spend, and any proposed luxury tax will produce little revenue.

"Respecting the excess war profits tax, which, as one of the features of the income tax, only a small portion of the retail trade is in a position to pay this tax, and those who do pay it we consider are unfairly treated, as agricultural enterprises and professional incomes are not affected thus making this tax pure class legislation.

The Tax on Luxuries

"As to the proposed tax on luxuries, it is very difficult for us to express our full views on this subject in the short space of time we have at our disposal. Briefly, we consider it an ill-advised, poorly-conceived, and poorly-devised measure, and one that will

be resented by every sound-thinking, commercial man in Canada, including the thousands and thousands of customers, who are called upon to pay it, and to whom we are called upon to explain it.

"In our explanation above of what we consider the function of taxation should be, we stated that no system should be adopted, and named taxation that hampers and interferes with natural channels of trade. A true system of taxation should rest as equably as possible upon all alike, and its object should be definite, and as free of exemptions as possible.

"The proposed luxury tax is discriminatory, and confusing. On articles such as pianos, musical instruments, and automobiles the tax is applied on the manufacturer, who is called upon to pay the tax, and it is then passed on to the retailer who pays it and absorbs it in his cost, and who collects it from his customers, and there is no further expense in the matter. On the other hand, the manufacturer of jewelry is called upon to pay one per cent. only on the sale of his goods, and the retail jeweller is called upon to place the tax of twenty per cent. on the price of his goods, and collect it from the customer at the time of making the sale, and then keep track of the sale and forward it to the Government at his expense and, in addition to this, he runs the risk of injuring his reputation, by being fined if he neglects to carry out his duties, and instruction from the Government for which he receives no pay. In addition to this, every time he makes a sale he has to inform his customer that it is necessary to pay a luxury tax, and by this system retail jewellers all over Canada are losing business every day. Why should there be two systems of collecting this tax; either the one is right or the other is wrong.

Many Sections Affected

"The application of this tax with its discriminations applies to the following sections of retail trade:—Boots and shoes, clothing, furriers and hatters, gents' furnishings, fancy and sporting goods, jewellers, women's wear, trunks and valises, hardware, dry goods, tobacconists, furniture dealers, electricians, motors, boats, canoes, etc., photographers' supplies, candy and confectioners, pianos and musical instruments, automobiles, druggists, liquor dealers, grocers, butchers, and coal dealers.

"Each of the above sections of trade has held meetings and in the event of the Government insisting that their proposal, as it affects the various lines of trade, be put into operation, we shall be pleased to submit their views as to how they think the tax

should be amended so as to do the least harm, but we would much prefer if the luxury tax proposal were changed so that the tax could be collected from the manufacturer and importer, instead of from the customer through the retail trade.

"At the present time, a large number of wholesale merchants and manufacturers throughout Canada, although having no retail counter, and who pretend to do only a wholesale and manufacturing trade, sell direct to the consumer. Under the proposed luxury tax, this system will increase by leaps and bounds, and it will be absolutely unfair to the retail trade to attempt to compete with this unfair competition, either as to the sale price or the amount of the luxury tax.

"Since the new tax came into operation, a few days ago a retail merchant from a neighboring town who was in a Toronto wholesale house, saw a lady buying silk by the yard over the wholesale counter. The question is, did the Government get the ten per cent. luxury tax, and if not, what provision is made for transactions of this character? This will apply to nearly every line covered by the luxury tax. One of the most striking inconsistencies of this measure, and which has possibly been called to your attention, is the fact that dresses, women's and misses', under \$45, are not taxed. No mention is made as to whether these dresses would be of silk or otherwise, and yet ribbons of all kinds and material, whether by the yard, half yard, or less, are subject to a tax.

Whole Proposal Wrong

"With regard to clothiers and merchant tailors there is not the slightest indication that woollen goods are going to come down in price, and if a man buys a \$45.00 suit of clothes he pays no tax, but if he buys a \$46.00 suit of clothes he pays a tax of \$4.60 to the Government. No discrimination has been made as to whether it is more economical to buy a suit of clothes made by merchant tailor at \$75.00 or \$80.00, or a suit of clothes costing \$17.50 and in the one case, where the economical person using prudence would prefer to buy a good wearing woollen suit, he is compelled to pay a Government tax, and in the other case he escapes entirely. The whole proposal in our opinion is wrong. This system of taxation will compel the middle class, and the poorer people, to wear very ordinary clothing, while people who have recently become rich through the war, can flaunt their wealth and their ability to wear fine clothes in the face of others who cannot afford to pay the tax, there are thousands of dollars of goods which come under

Continued on page 64.

Some of the Two Hundred Retailers Who Descended on Ottawa



Over 200 retailers waited on Finance Minister Sir Henry Drayton on Monday of this week, protesting against the luxury tax being collected by them. They came from all over the Dominion.

Many Cancellations Coming In; Buyers Paying Higher Prices

Big Houses Are Holding Firm, Knowing That Prices Cannot Come Down — Buyers From Old Country Pay More for Spring Goods, 1921 — Budget Makes Itself Felt — Rain is Needed

THERE is very little, if anything, in market conditions to warrant a calculation that prices in lines of men's wear are due to a slump; the very reverse seems to be the case. Buyers have pointed out to MEN'S WEAR REVIEW that there is a radical difference between the trend of business here and in the Old Country and on the continent. Unfortunately, Canadian business is too responsive to fluctuations from across the line, with the result that the unsettling of business in the United States, due to this being a Presidential year, has made itself felt in Canada, and the condition even aggravated by unseasonable weather, poor spring business and a lack of rain. Many manufacturers and wholesalers with whom MEN'S WEAR REVIEW has recently talked are anxiously peering into the skies, hoping that some days of rain may brighten the prospects of a bumper crop this fall; such being the case, they believe that the business outlook will immediately improve and everyone will feel relieved of rather an anxious strain.

CLOTHING

Cancellations of fall orders have poured into many of the manufacturing and wholesale houses in Toronto, Hamilton, Montreal and other clothing centres. This, of itself, has been a setback to fall business mounting into many hundreds of thousands of dollars. Some of the bigger houses have had comparatively few cancellations; some of the smaller ones have had heavy ones. According to the information given MEN'S WEAR REVIEW the larger retailers throughout the country are doing very little cancelling of orders, knowing full well that higher prices will obtain when they come to order them again. This opinion seems borne out by recent buyers returning from the Old Country. Without exception they state that prices are higher, deliveries less certain, and many orders are being placed at open prices. One buyer stated that botanies showed an increase of exactly one hundred per cent. over the same price of a year ago.

SHIRTS

This is the one line in which there are very few cancellations. Merchants seem fully seized of the fact that they are the scarcest article in the trade and they are allowing their orders to stand as they were given. The budget is resulting in an increased demand for the price that has been popularized by the figure fixed by the

Government on which there must be a tax paid, and there are practically none to be had from either manufacturers or jobbers.

UNDERWEAR

One buyer informed MEN'S WEAR REVIEW that there were not a hundred dozen suits of summer underwear to be had in any wholesale houses in Toronto; spot business in these lines has been very brisk. In spite of all the talk there is about lowering prices, the outlook for cotton underwear does not point that way. The crop of cotton for the present year, according to the latest Government statement issued at Washington, will only be about 64 per cent. normal, and this decrease in production will probably offset any accumulation of cotton stocks that there may be on hand.

HOSIERY AND NECKWEAR

Buyers who have recently been on the British market for hosiery for spring 1921, state that they were unable to get near what they wanted, it was all at advanced prices and the deliveries are uncertain. Wholesalers state that there have been some cancellations but they do not seem to be worried greatly because they know new prices will be higher for, they believe, a year at least. On the whole, the cancellations in hosiery have been light as compared with clothing. Neckwear is in about the same position. Swiss prices show no easement and deliveries are uncertain on placing orders. Prices certainly do not show any marked inclination downward. Sorting business in summer ties is reported very good.

HATS AND CAPS

Amongst the retailers, spring business in hats and caps was decidedly poor and this condition is being reflected in many cancellations of goods for fall. The budget, moreover, has popularized new prices in hats and caps and there seems to be a demand for these prices on the part of the trade. Wholesalers, however, state that they are unable to get promises of deliveries from the manufacturers for spring 1921, and they are not in a very good position, at this time, to say much about the prices except that the cost of raw materials and mounting costs of labor clearly indicate that, at least, there can be no reductions. Summer business has opened out very well, though a break in the hot weather soon manifests itself in the trade.

Cottons and Silks for Furnishings Harder to Get and Higher in Price

Mr. Dowker, of the Van Allen Co., Ltd., of Montreal, Says There is Little to Buy in European Markets and at Indefinite Deliveries and High Prices—Cannot See Any Reductions in Sight.

MR. DOWKER, of the Van Allen Co., Ltd., of Montreal, has just returned from England and the Continent where he spent considerable time looking over the markets and interviewing the manufacturers of both silk and cotton for shirts, ties, etc. In speaking to MEN'S WEAR REVIEW with regard to his trip, Mr. Dowker stated that, under the present conditions there could be absolutely no decrease in the price of shirts for the next year at least. Goods which they are placing on the market for Spring, 1921, were bought some 6 months ago at advanced prices, and, owing to further advances in the cost of labor they have had to still further advance the price for Spring. As an example of this Mr. Dowker stated that shirts which they had sold for \$24 a dozen would have to sell now at \$33, and that this same rate of increase would hold all along the line. Regarding the supply of English shirtings, he said that there was very little in prospect and that the orders he had placed were for very indefinite deliveries and at almost prohibitive prices. The reason for this he ascribed to the non-production of the British loom, which is working about 60 per cent. of its capacity, and to the world shortage of cotton. Mr. Dowker states that the world shortage of cotton is too little understood, but which, nevertheless, exists, and has now reached a very critical stage. The English manufacturers are

making an effort to secure cotton from other sources than the United States, but this is something that will take years to secure such supplies as are necessary for British trade, both foreign and domestic.

Silks Up to 15 to 20 Per Cent.

Regarding silks for the higher grades, Mr. Dowker said that it was being offered at increases ranging from 15 to 20 per cent. Moreover, he says, there is little on the market at the present time and that most of this is unsuitable for, or of a quality that would not make it worth while the handling for ties. Here again the production of silks is away below the requirements and conditions in this respect, and do not seem to have greatly improved during the past year.

Sees No Reduction in Prices

Regarding the general reduction in prices, Mr. Dowker stated that he did not see how this could happen with conditions such as they are. Manufacturers talk of advances all along the line, and even though the profits were cut down to a minimum, with the increased costs of the raw material, it would not make the costs to the retailer much less than they are at the present time. However, Mr. Dowker hesitates to don the robes of a prophet, though he hopes he is wrong in his outlook, but he says he cannot see it any other way at the present time.

Other Features Of the Budget

Luxury Tax Entries Must be Sworn—
Reduction in Excess Profits Tax—
Income Tax Increased

Instructions have been received from Ottawa regarding the method of dealers in making returns on excise and luxury taxes.

Entries for luxury tax must be sworn to, and are to be accompanied by the duplicate sales slip or invoices, together with the cash or marked cheque for the amount of the tax.

Entries for the manufacturers' and sales' tax must also be sworn to, and accompanied by a sworn statement of the manufacturer or wholesaler as to the total amount of sales shown by his sales record or a certified statement of the chartered accountant in his employ. The sworn declaration may be made before any Inland Revenue officer. Entries are to be filled out in duplicate.

The sales tax applies to lead, copper and zinc when sold by a producer as well as by a manufacturer or jobber. Silver and gold, when sold by a producer, are exempt. Repairs to garments, if over \$75, are taxable. Sales of real estate by auctioneers are exempt. Raw leaf tobacco or hides sold by the farmer are exempt.

The increase in income taxation is not burdensome. The 5 per cent. added is on taxes now paid on the income—for instance in 1917 the taxation on \$5,000 was \$100; in 1918 it was raised to \$120, the United States level, and for the last year will be \$126, an increase of five per cent.

The reduction in the business profits is substantial. Under the old tax exemption was given up to 7 per cent. profits, now it is given up to 10 per cent. The old tax took 25 per cent., between 7 and 15 per cent. profits, the new tax 20. The old tax took 50 per cent. of the profits, between 15 and 20 per cent., the new tax takes 30 per cent. Over 20 per cent. profit, the old tax took 75 per cent., while the new tax takes only 50 per cent. of profits between 20 and 30 per cent., and over 30 per cent. it takes 60 per cent.

COLLAR HAS TWIN BUTTONHOLE

The "Oldfield," a soft collar manufactured by Williams, Greene & Rome, of Kitchener, has a feature which overcomes the difficulty of shrinkage in laundrying. This new collar has what is called the twin buttonhole, and the method of operation is a very simple one. All the wearer has to do is to use the inside half of the buttonholes when the collar is first worn. After the first laundrying, which may cause shrinkage of about $\frac{1}{4}$ of an inch, the inside half of one and the outside half of the other hole may be used, or, if necessary, the outside half of both buttonholes may be used. Tightness of the collar is thus avoided and there is no doubt but that the life of the collar is prolonged.

Tells History of Scores' Clothes

Attractive Little Booklet Issued by Toronto Firm—Gives Cuts of Garments Made.

Scores, the high-class tailors, of King street west, Toronto, recently issued an attractive little booklet which not only contains good cuts of the various garments on which they specialize, but gives an interesting little history of the origin of the firm. Balaclava overcoats derive their name from that famous battle of the Crimea which Tennyson has immortalized in his "Charge of the Light Brigade" and in adopting the name as their trade mark, the Scores aim at the best service and the highest quality which any incident of history could inspire in a business man.

In giving the history of the firm, the little booklet points out that it is recorded that one, John Score, carried on the business of custom tailoring in the old Parkham Town in Devonshire,

England, that he was born in 1787, and continued in it until his death in 1828. Early in the last century Richard, son of John Score, emigrated to America and, having learned the tailoring trade in his father's shop in Devonshire, came to Toronto and established himself in the custom tailoring business. A copy of the city directory of 1837 shows that Richard Score, tailor, resided on Duke street. He died in 1896.

It was during the life of R. J. Score, son of Richard Score, that the present company of R. Score & Son received its charter, and he was president until his death in 1916. The principal officers of the company are, to-day, all Scores.

The booklet contains the pictures of all the Scores who have been connected with the business since 1787. Other than the three Scores already mentioned there are Frank M. Score, president; Fred L. Score, vice-president; and F. Dalrymple Score, secretary-treasurer.

A second little booklet of Scores is devoted to descriptions and cuts of a number of the sport garments they make, both ladies and gents.

How to Retain a Valuable Clerk

Difficulties and Dangers of Partnership—A Minor Interest in a Corporation Obviates This—A Satisfactory Method of Bonusing.

By HENRY JOHNSON, JR.

A MERCHANT has an exceptionally valuable, effective clerk. The man is industrious, earnest, a good salesman, skilful at display work. The time comes when such a man gets beyond the wage line. He cannot be paid more wage than he is getting because, no matter how it might be kept "confidential," the fact would become known and dissatisfaction would result with the others. Yet ways must be devised whereby that clerk can progress to higher earnings or he will be lost to the store.

The end can be reached through giving the man some kind of interest in the business or paying him a percentage. Let us work it out both ways.

Time was when the custom of taking the senior clerk into partnership was common. In fact, the man began as a boy with that plan in mind and everything shaped itself to that end. But many disasters warned merchants to go slow on that experiment. For partnership is like marriage—easy to get into but hard to get out of—and plain purgatory if not congenial, while the opportunity for legalized robbery is wide open.

Dangers of Partnership.

The fundamental danger of partnership is that partners are not only equal owners, but in the eyes of the law each is the sole owner of the business so far as the outside world is concerned. Thus, the merchant who takes into partnership a favorite clerk to reward him and retain his services may agree with the clerk that he gives him only a quarter interest in the business; but the minute the papers are signed the clerk may exercise all the functions of sole owner. He may order goods to the limit of the responsibility of the business; he may tap the till, the safe and the bank account with utter immunity from danger of legal process, because the law says it is all his. The idea seems to be that, inasmuch as outsiders cannot tell anything about the inside agreements between partners, each partner is vested with full authority. Thus all who make contracts with the firm may have full protection and can evoke the law against all the assets of the firm to protect their contracts.

Aside from plain dishonesty and fraud, there is the great element of human nature. Plenty of men make agreements in entire good faith, who later on come to misunderstand each other, grow apart, are estranged, become suspicious of each other, get to fighting and dissipate all their substance in quarreling and the costs thereof. We hear every day of cases wherein one partner puts it up to the other to "buy out or sell out—an"

I don't give a continental damn which you do." Often when the decision is finally made, there is nothing left either to buy or to sell.

Contrast the Corporation

The corporation is another matter. There the assets are taken by the courts and formed into "an artificial person." Fred Hanson may be a clothier in his own individual right. He has absolute control over his possessions and can do with them practically what he likes. But when he incorporates into Fred Hanson, a corporation, he can do with his own as he wills only through sundry well-defined courses of action, all subject to legal restriction. Moreover, Fred Hanson, a corporation, may consist of any number of natural persons over two.

If, then, the merchant desires to take into limited control his favorite clerk and give him an eighth of the business, he can accomplish this not only definitely but with comparative safety through incorporating and allotting an eighth of the capital stock to his clerk. Furthermore, since he himself is still sole owner of seven-eighths of the business, he controls every particle of it as fully and exclusively after he has incorporated as while he owned it all; for his is the majority interest.

The beauty of the corporation is that it provides for a square deal to all. Each party in interest gets what is his—no more, no less—and it is safe-guarded to him. Thus the clerk who is given an interest will have the interest secure from any "renewing" or change of mind of the boss; but he can get no more than is provided for him through the action of the boss. There are other points but these are all we need for our present purpose.

If the Boss Wants no Divided Interest

But let us consider the case of the man who has this kind of clerk whom he desires to retain and whom he wishes to treat equitably, but whom he does not want to take into the business in any capacity. Let us suppose that the clerk manages a department and also sells on the floor about as much as any one man can be expected to sell. Let us agree that he is being paid so liberally that any further advance in mere wages would lead to embarrassment with the rest of the help. How shall he be paid more without having an interest in the business,

Of course, there is always the commission plan. One always can pay a man a definite per centage for work done. The difficulty about one who has grown to importance on a salary basis is that it is hard to arrive at a basis of per centage which will satisfy him without entailing overbalancing difficulties.

Let us suppose the man is selling \$600 a week and drawing \$25 wages. That may be \$10 more than you are paying the next man, yet it is far within the average allowable wages expense simply figured on his sales alone. But again, he has attained to such sales ratio and been satisfied up to now, while doing all the rest of the work indicated. The man is so cheap that you cannot afford to let him go.

If you took 8 per cent. as the basis of wages expense on sales, you would have to pay this man \$43 a week—and that, obviously, would never do.

You might take \$600 weekly sales as your basic figure and pay him as much as 10 per cent. on all sales in excess thereof. But if you did that you would have him so eager to make sales in excess of \$600 that undoubtedly he would neglect his other work and you would merely spoil a good clerk.

Really, there seems to be only one way to meet the difficulty; to give him a definite share in the net earnings of the business, either in addition to or in lieu of a salary. Of course, such a matter must be handled with great care and foresight. It will have the great advantage that if there are no net earnings, no bonus will be due the clerk, while every incentive will impel him to watch and work to the end that the business be made more profitable.

The Equitable Share

Suppose your records over a series of years shows that your average net profits—I mean absolutely net with all shrinkages, losses and reasonable depreciation of all kinds out—is \$2,400 a year. It might be good to arrange to give the man 1-8 or 3-16 of the net profit in addition to his salary as now fixed. This is safe, for the net profits accrue over and above your expenses, and those expenses now include his salary. Yet this would give him \$300 to \$450, additional a year.

That figure would be well inside the \$48 a week to which 8 per cent. on sales would entitle him, while the chances are that, with such incentive to work he would so exert himself and be so greatly additionally helpful to you that he would more than earn his extra pay. Suppose, for example, that together you could make \$3,000 net and your agreement was to pay him 3-16 of the net. His extra would be \$462.50, and that deducted from \$3,000 would leave you \$2,537.50 or \$137.50 more than your former total.

My excuse for discussing this matter is that I was asked a time since to write it in confidence to one who was faced with the problem. I hope, therefore, that it may be of some use to others.

Board's Standing is Unchanged: Opinion of Supreme Court Divided

Question at Issue Was Whether Board Could Force Ottawa Clothiers to Sell at 15 Per Cent. Net Profit—Will the Government Appoint a New Chairman?

DIVISION of opinion amongst the six members of the Supreme Court of Canada as to the constitutionality of the Board of Commerce apparently leaves that body just where it was prior to the hearing of the case before the court. An order which the board proposed to serve on the retail clothiers of the city of Ottawa limiting the profit which any retailer may take on men's suits and overcoats to a net 15 per cent. was upheld by the Chief Justice, Sir Louis Davies, and Justices Anglin and Mignault; Justices Idington, Duff and Brodeur refused to uphold the order. It is altogether probable that reference will be made to the Privy Council of England. Should this be done it will mean a further delay of many months before the matter is finally settled one way or the other. In the meantime the status quo of the board remains unchanged.

Questions at Issue

The two questions referred to are: (1) Whether the Board of Commerce has power to limit the profit which can be taken on a specific commodity in a specified town, and (2) Whether the board has power to file its order in the Superior Court of the province affected and utilize the machinery of that court for the enforcement of the order.

Board Will Not Appeal

Commenting upon the result of the appeal, the commissioners said:

"The effect of the decision was that the board's jurisdiction remains unimpaired. The jurisdiction having been impugned, the board submitted to the Supreme Court of Canada a stated case consisting of two questions, as to which

the court, consisting of six judges, differed equally; in the result the questions remain unanswered. The legal effect is that the Supreme Court of Canada is unable to say that the Board of Commerce of Canada has not all the jurisdiction which the Parliament of Canada purported to convey to the board. The board is unable to say whether an appeal will be asserted to the Privy Council either by the Government or by the interests concerned. So far as the board is concerned it will not assert any appeal.

"As to the board's intentions, it will proceed to carry on precisely as by the legislation committed to it for administration it is directed to carry.

How the Matter Now Stands

What will follow this decision by the Supreme Court of Canada, or lack of decision, is not known at this time. Under Section 17 of the Combines and Fair Prices Act, the board has the power to restrain dealers from either taking an unreasonable profit or refusing to sell at what has been established as a reasonable profit. Commissioner O'Connor, however, has not stated whether he will now deliver the order on the Ottawa retailers or not, even though the standing of the board is as it was prior to the hearing of the case. The Board is without a head, as a chairman has not yet been appointed by the Government, and the Government itself has been rather apathetic toward the board of late. It would seem that the next move is the Government's; if they appoint a new chairman it is an indication that they are satisfied to have the board continue its activities; if not it indicates that they are desirous that the case proceed to the Privy Council for final decision.

store, and the result was that the boys who entered the contest induced their parents to withhold their buying until it should be seen whether or not they secured one of the prizes.

Created Deeper Interest in Store

The objects to be attained from such a campaign, however, were obvious in the long run. In the first place the whole of Topeka knew that Pelletier had a boys' department where the wants of the little men were looked after. That was of a considerable value to the store. Boys are great news-carriers, and when it comes to buying or anything else they can have a great influence with their parents. Over one hundred parents were influenced in their buying through this advertisement-writing campaign, because over one hundred boys took part in the contest. And whether or not this or that boy won a prize, it had been firmly fixed in his mind that Pelletier had a boys' department because, the probability is, he had been in the store a dozen times to see what goods were carried so he could write a better advertisement for the store. When the boy wanted a suit of clothes Pelletier stood the best chance of getting the first opportunity of sale because of the boy's connection with the store. The name Pelletier was a fixity in the mind of the boy, and the boy would influence the father and mother.

Building for the Future

One of the strongest features of the contest was that Pelletier was building for the future. Boys are potential customers of the future, and if they can be made friends in their early years they will not forget in the future. Some of the advertisements that were written by the boys were printed in the local papers, and that created additional interest in the contest. Not only did the boys come into this store more frequently than they ever did before, but new boys came, and, with them, often came their mothers and fathers. People were talking about Pelletier's store for some weeks, and the reproduction in the hand writing of the boy himself of these advertisements was a valuable bit of advertising for the store. The whole contest was a most successful undertaking for the firm

"PUTTING SPOTLIGHT ON MAYOR'S
\$35.00 SUIT"

Continued from Page 46

This advertisement is along the line which has frequently been suggested by MEN'S WEAR REVIEW, namely, that retailers should hit back, and hit back hard, at the irresponsible statements that are being paid in many quarters about the present costs of clothing. There are reasons for these costs and Story & Story have pointed out several of them.

The whole advertisement is a good piece of work and should be helpful to the trade.

Held Boys' Ad-Writing Contest; Promoting Boys' Clothing Dept.

Offer a Prize For the Best Advertisement Written by a Boy—Gets New Boys Into the Store and Builds For the Future—
How It Was Done.

A STORE in Topeka, owned by the Pelletier Stores Co., recently conducted a very successful boys' advertising writing campaign. The manner in which it was conducted may be useful to some readers of MEN'S WEAR REVIEW who specialize on boys' clothing or who feel that they should specialize on this line more than they do. There is, perhaps, too great a disposition to make the boys' department a sort of after-thought in the business, forgetful of the fact that the boy is the future

man and that if a firm friend is made of him when a boy he will always be a customer as a man.

Did Not Increase Immediate Sales

This campaign, which was conducted by the advertising manager did not bring immediate sales. As a matter of fact it was not intended that it should, and the nature of it made it almost impossible that it would. The prizes offered were, of course, a suit of clothes or other merchandise procurable in this

Scriptural Phrases for Advertising His Store; Opens Up by Big Balloon Ascension and Prizes

Jess Abelson, of Ottawa, Chronicles the Events of the Trade—Says Novelty Catches the People's Eye—Gives Away \$115 in Prizes—Not Afraid of Competition.

THERE are ways and ways of advertising. Some advertising experts say that consistency is one of the most valuable assets in successful advertising. That is, selecting a space in a daily or weekly newspaper and always using that same space and position in the paper. People begin to look for it. If they are on the lookout for a certain article in your store, they know exactly where to find your advertisement in the paper. That is certainly an asset. Or consistency in phraseology is said to be a good thing. A noted writer in a number of the MacLean publication, H. Johnson, Jr., recently said that he believed "Red Rose Tea is a good tea" was, perhaps, the best advertisement Red Rose Tea ever had. Or to recall another similar instance, "Johny Walker—still going strong" is a phrase that has travelled the world over.

"And It Came To Pass"

"And it came to pass" is another phrase which Jess Abelson, of Ottawa, seems to want to travel, at least, to the uttermost parts of the Dominion's capital. He has adopted a novel form of advertising in the daily newspaper which, he says, has done a great deal toward building up his business. He declares that people look for his daily advertisements because of their novelty. He uses Bible language with, however, no attempt at mockery or sacrilege. His headlines are consistent in their phraseology; they begin with "The Chronicles of Jess, the Clothier" or "Jess Says."

How He Opened New Store

Jess Abelson opened his new store in a way almost as novel as his advertising. Fifty toy balloons were sent up from the window of this new Sparks Street emporium to which were attached numbered tickets. Ottawa's Mayor was selected to draw the lucky numbers for which five prizes were awarded.

- 1st prize—\$50 suit of clothes.
- 2nd prize—\$40 Spring coat.
- 3rd prize—\$12 Borsalino.
- 4th prize—\$10 in shirts.
- 5th prize—\$3.75 Holeproof hosiery.

The opening proved very successful from an advertising point of view. Mr. Abelson said it brought hundreds into his new store and that was what he wanted. The financial returns of the first day were the evidence of a successful launching of bigger business.

His First Advertisement—Blk

1. "And it came to pass," so ran Mr. Abelson's first advertisement "that a certain clothier named Jess Abelson did decide to open a clothing store in the



"And it came to pass," as Jess Abelson would write of himself, "that a new store was opened on the 20th day of the third month of the year of our Lord, nineteen hundred and twenty, in the city of Ottawa." This is the new store window containing wreaths of flowers sent by clothing manufacturers on the day of the opening.

third month of the year on the Sparks Highway of the City of Ottawa, number 188.

2. And it is written that this mart of trade or shop where clothing and furnishings for men will be sold shall be known and welcomed by all the young men and men of the city.

3. Because it is to be the temple of men's fashions, where the newest and most up-to-date items of men's wear will always be found.

4. And, moreover, the prices will always be so fixed that those of the most modest means can buy."

Still another of his advertisements ran:—

1. "Vanity of vanities, all is vanity" saith the pessimist.

2. Yet, who shall say which is vanity, which is pride that is pardonable.

3. For the man who weareth a suit or a coat that cometh from the shop of Jess the clothier, shall have reason for great pride. And, verily, such pride is not vanity.

P.S. Come and see for yourself.—"

Not Afraid of Competition

Jess Abelson is not afraid of competition even though he is surrounded by a host of clothiers and haberdashers. A customer comes into his store and, if he hesitates on account of values or price, Mr. Abelson asks him to go out and

look at other values. Such an incident occurred while MEN'S WEAR REVIEW was talking with him.

"Have you seen other values in the city?" he asked.

"No," replied the customer.

"Then go on out and look around and I am satisfied you will come back."

The customer went out; he did look around, and came back and the suit was sold.

Perhaps it wasn't altogether the better value that brought him back as much as Mr. Abelson's plan of attack. He is conducting business in a novel way and seems to be making a good "go" of it.

DEATH OF J. H. FOLLETT

A well-known Yonge street tailor, Toronto, in the person of J. H. Follett, passed away during the month of May. For a period of ten weeks he had been suffering from an attack of influenza and the over-strain of hard work. The late Mr. Follett was born in Toronto in 1878 and was educated in this city. He has been a very successful merchant and was an active member of St. Paul's Methodist Church. He is survived by Mrs. Follett and two sons.

You Want to Know?

YOU buy service when you subscribe to the MEN'S WEAR REVIEW. We have facilities for procuring information regarding all subjects connected with the Men's Wear trade and this Service Department is always at your disposal. If the information you desire is not to be found in the editorial columns of this number or in the advertising pages, cut out the coupon below and fill in the question you want answered. Every day these are coming in and welcome and we want our readers to feel quite at liberty to make these inquiries of us. The idea of this Review is to be of the greatest possible service to our readers. If, therefore, there is some information, be it little or great, which you want, please do not hesitate to use our Service Department for this purpose.

THE MEN'S WEAR REVIEW

143-153 UNIVERSITY AVENUE

TORONTO

For Subscribers

INFORMATION WANTED

DATE _____ 192

PLEASE TELL ME _____

NAME _____

ADDRESS _____

Sales Tags Will Show New Tax

Commissioner of Taxation Explains How Merchants Should Proceed Under Regulations

Ottawa.—R. W. Breadner, Commissioner of Taxation for Canada was asked to explain how merchants would proceed in connection with the collection of the new taxes which become effective immediately.

Mr. Breadner said that each merchant selling goods that come under the new taxes would show the price of the goods on his invoice and also the amount of the tax, whether it was ten or twenty or fifty per cent. Two copies of the in-

voice would be made out, the merchants keeping one. He would keep his copy in hand, and ultimately hand it over to the Inland Revenue Department. The money as represented by the invoices.

Thus, anyone buying a \$50 suit will get a bill reading: "To suit of clothes, \$50. To luxury tax, 10 per cent., \$5. Total, \$55."

The man who buys a \$200 phonograph will receive a bill reading: "To phonograph, \$200. To luxury tax, 20 per cent., \$40. Total, \$240," and so on.

A FRENCH BUYER

A French fur expert, Mr. Goetze, of Goetze Freres, Paris, one of the foremost fur houses in the world, was found

intent upon a valuation of the offerings of Canadian fisher. Madame Goetze has accompanied Mr. Goetze to Montreal and was taking as great an interest as her husband in the pelts.

"I have as yet only taken a casual glance at the skins offered, for I have only just arrived," said Mr. Goetze, "but it is quite apparent that Montreal is offering a very fine collection of furs. These fisher, for instance, are beautiful skins. I came over here expecting to find something unusually good in the line of Canadian furs, and I am not disappointed." Paris had its fur auction sales, said Mr. Goetze, but nothing on so large a scale as this Montreal sale.

Full Text of Government Motions Outlining the Many New Taxes

(Continued from page 39)

period if twenty per cent. or more of such profits have been derived from the manufacture or dealing in munitions of war or materials or supplies of any kind for war purposes;

"3. That the period during which the said act is to be in operation be extended for one year."

These on the Free List.

The following items are placed on the free list:

"Tariff item 172—Books, viz., books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanism, dyeing, bleaching, tanning, weaving, and other mechanic arts, and similar industrial books; Bibles, prayer books, psalm and hymn books, religious tracts, and Sunday School lesson pictures.

"Tariff item 483—Stereotypes, electrotypes and celluloids

of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid; and

"Tariff item 698A—Typewriters and writing appliances specially adapted for use only by the blind, under regulations prescribed by the Minister of Customs and Inland Revenue."

Then there is a notice of a resolution which, in legal phraseology, wipes out all the provisions in the acts of 1915 and 1919 which imposed a seven and a half per cent. extra war tax on all imported goods. Last year many necessities were excepted. Now the whole tax is wiped out.

Another notice is of a motion to provide that the provisions of the foregoing resolutions shall be deemed to have come into operation on May 19, 1920, and to apply and to have applied to all goods mentioned, "imported or taken out of warehouse for consumption on and after that day, and to have also applied to such goods previously imported for which no entry for consumption was made before that day."

BOTANY WORSTEDS ADVANCE 100% ; NO DELIVERIES UNDER 12 MONTHS

T. Mix, of Lowndes Co., Ltd., Toronto, Says There is No Pessimism in Old Country—Russia Offers Great Field for British Houses—Sees No Hope of Lower Prices Yet

RESTLESSNESS and uncertainty which, in some cases, borders on the verge of pessimism, do not manifest themselves across the Atlantic where, according to T. Mix, buyer for the Lowndes Co., Ltd., of Toronto, conditions are exactly opposite to what they are here. Perhaps, as Mr. Mix suggested to MEN'S WEAR REVIEW, the impression growing in the minds of British houses that Canadians are becoming too Americanized and susceptible to panic, is not too far from the truth. The presidential year, for reasons that have never made themselves very manifest to us, undoubtedly disorganizes business over there, and these ripples more and more seem to reach Canadian shores. In the trade, conditions are unsettled here. Mr. Mix says, after his buying trip to the Old Country, that optimism reigns everywhere, and that big business is in the air.

Conditions Exactly Opposite

"Conditions here are the exact opposite from what they are over there," Mr. Mix said to MEN'S WEAR REVIEW. "Business circles are full of optimism and houses have more orders than they seem to know what to do with. They state over there that if Russia is put on a sound basis so that active commercial relations may be re-established it will go hard with the rest of us because of the great possibilities for trade in that country. There is not a maker who is not filled up with orders for twelve months to come, and they are asking us to accept March to June deliveries

for Spring goods for 1921. Moreover, they are asking us to accept these goods at open prices because there is to be a new wage scale arranged in August of this year, and it is believed that this new scale will show increases of from 15 to 25 per cent.

Prices are Higher

"Prices are away higher than they have ever been before," said Mr. Mix. "The houses there are quite independent of the Canadian or even the American trade because they have the South American, Scandinavian, Australian, as well as from the Continent. Many makers altogether refused orders for 1921 Spring because they had more than they could turn out with their present capacity. The cloths used for Spring 1921 in a fancy botany worsted with silk decorations is from 12 to 13 ounces, and it is quoted at 34 shillings with open prices awaiting the readjusting of the wage scale in August. That is an increase of just one hundred per cent. on the same cloth we bought for Spring, 1920 in May of 1919, when we paid 17s. 6d. for it."

Cancellations Not Heavy

Mr. Mix stated that their cancellations for Fall orders were not very heavy, little heavier in fact than those which come in the ordinary transactions of business during the year. He said that very, very few cancellations were coming from big retailers who recognized that prices would not come down in woollen goods.

REMOVAL OF THE BURDEN

Continued from Page 57

the luxury tax, which are sold by pedlars and agents all over Canada direct to the public. This new tax will greatly increase this army of pedlars of clothing and other lines who have no permanent location, and no provision has been made in the act to collect the tax from these people.

"Neither has any provision been made with regard to the sale of second-hand goods, and this proposed tax will no doubt largely increase this class of business.

"It seems also unfair that the Government should determine what are, and what are not, luxuries, without first having prepared a list and submitted it to the trade, which might easily have been done before presenting the Budget. At the present time an alarm clock comes under the list of luxuries, if nickel plated, no matter how cheap it may be, while an oil painting or engraving costing \$1,000 is exempt. A great many cases of this kind could be mentioned.

"There are a great many lines of goods, the prices of which would be very much higher in the fall than they are at the present time, and with the sales that have been made from year to year, of goods that were

purchased before the war, the decreasing of these stocks, and more goods being required, the prevailing high rate of wages and raw material, it will be impossible to reduce the price of many lines of goods to the consumer, no matter what luxury tax may be placed upon them. If, on the other hand, the luxury should have the effect of preventing customers from buying goods upon which they have to pay the tax and they purchase goods upon which there is no tax, the artisans, who are now making good quality goods, and securing good wages, will either be thrown out of work or they will be placed upon the manufacture of cheap and poorly made goods at reduced wages, and, in our opinion, the amount which is contemplated to be secured by the Government from this tax will be very disappointing. The cost of collection will be excessive. It will have a tendency to develop the inclination, which is common in human nature, to evade the tax, and its ultimate object will be defeated. In the United States they are finding this tax to be unworkable and clothing is exempt from its operations.

Sure to Dislocate Business

"One prominent retail merchant, in forwarding his opinion of luxury tax, stated that if the Government intends to dislocate

the business of the Dominion, he is quite sure that they will succeed. Their method will create hosts of idle salespeople, and people who have been engaged in the manufacture of goods that now come under the luxury tax, and the business of the country will be seriously crippled through this ill-considered measure. Another prominent merchant writes that the new luxury tax will smash the retail trade and ruin Canadian industries, while another retail firm states that this tax, rather than raising revenue, will hamper commerce. If everyone should undertake to buy cheap goods, which are always the most expensive in the end, where is the luxury tax coming from? Can it be possible that this luxury tax was framed with the idea of increasing the revenue of the Government by decreasing the earning power of the people?

"It is also pointed out that this system of taxation will destroy the value of hundreds of thousands of dollars' worth of counter check-books. It is an injustice to impose upon the retailer the duties of a tax collector, without any remuneration; it will increase his work and expense, and will curtail the business he should do in better class goods. Already we find a number of retail merchants complaining that customers are suspicious when they are asked to pay a luxury tax as to whether the amount that is asked by the merchant is correct or not, and as they have no means of finding out what the tax should be it results in the loss of a great many sales.

Another Difficulty Here

"Another great difficulty that the retail merchants have to contend with is that in some retail stores the price is quoted plus the tax, without mentioning the tax whatever, and this works to the disadvantage of the retail merchant who gives a price and quotes the war tax in addition.

"In order to remove the features we have taken objection to, we recommend that instead of placing the collection of the luxury tax on the retail trade, that it be collected at the source of supply, namely, from the manufacturer and the importer, and in this way it would be absorbed in the same manner as all systems of taxation are absorbed. We feel sure that the Government will receive more revenue, and the retail trade of Canada will be placed in a better position to assist the Government to accomplish its object.

"We desire in placing our views before you to say that we fully appreciate the many difficulties under which the Government is laboring, but, as retail merchants, we desire to offer our services, through our association, in any manner whatsoever whereby we can give to the Government all the information that may be required regarding the retail trade in any part of Canada."

VETERAN TRAVELLER DIES

The death occurred in Montreal this month of N. Brosseau, one of the oldest French-Canadian commercial travellers in the Dominion. Mr. Brosseau was on the road for over thirty years representing Thibeauveau Bros. and other firms in the dry goods business and retired about three years ago. He has lived in Montreal over forty years though a native of Lacadie, P. Q. The funeral took place from the family residence, 637 Bloomfield Ave. A widow, two sons and two daughters survive.

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 clothing, hosiery, knit goods, etc.
 Covering Wholesale and Retail trade in
 Manitoba, Saskatchewan, Alberta and
 British Columbia. Box 198, Men's Wear
 Review, 143 University Ave., Toronto.

**Argues For Real
 Luxury Tax**
 Says Tax Will Lower Standards of
 Production

Sir John Willison, president of the
 Canadian Reconstruction Association,
 in writing of the Drayton budget, has
 the following to say:

“While recognizing that heavy tax-
 ation is inevitable under present con-
 ditions, it is the mature judgment of
 the association as the result of such
 investigation that, unless amended,
 the new taxes will hasten serious de-
 pression in this country and gravely
 aggravate the problems of economic
 readjustment after the derangements
 caused by the war.

“Three weeks' experience with the
 new Canadian levies as well as con-
 siderations of sound economic prac-
 tice, support the contention that the
 taxes on such commodities as boots
 and shoes, clothing, etc., should be
 revised and made to apply only on
 the excess over the non-taxable lim-
 its. The present taxes place a pre-
 mium of the manufacture of poor
 quality goods, and, if continued, not
 only would lower the present stand-
 ards of Canadian productions in many
 cases, but, in conjunction with the
 inevitable curtailment of buying, of
 which there is increasing evidence,
 they threaten also to force many
 Canadian manufacturing plants to
 close their doors. One Canadian boot
 and shoe factory states that it has
 received from retail customers
 throughout the country, since the
 budget was announced, cancellations
 for more than 30 per cent. of the en-
 tire business booked for fall, and that
 the company's salesmen have done
 practically no business whatever since
 the tax was imposed.

“On national considerations alone,”
 concludes the statement, “the asso-
 ciation urges upon the Government
 that the next taxes be made to ap-
 ply only on that portion of the re-
 tail selling prices in excess of the
 non-taxable limits.”



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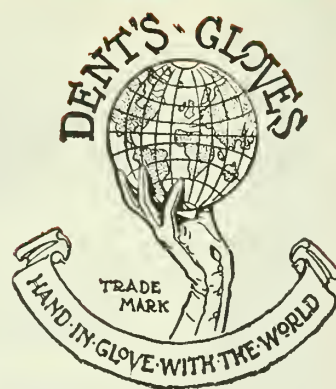
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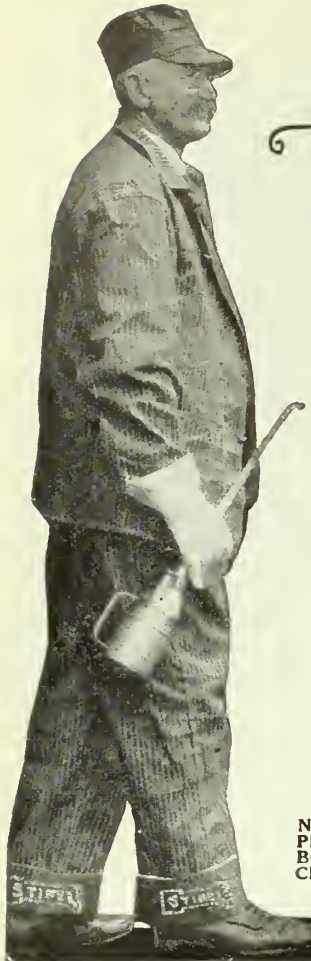
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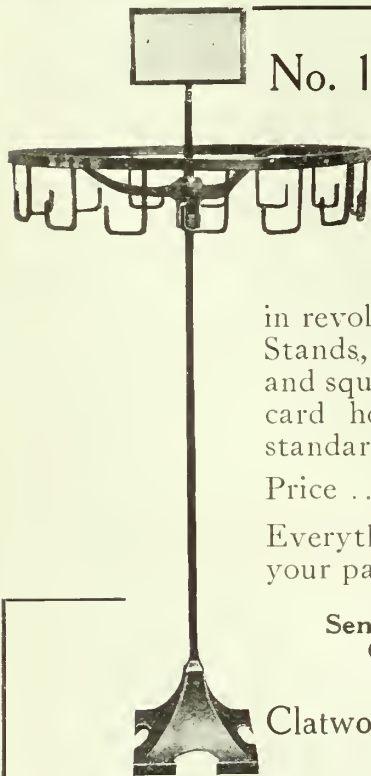
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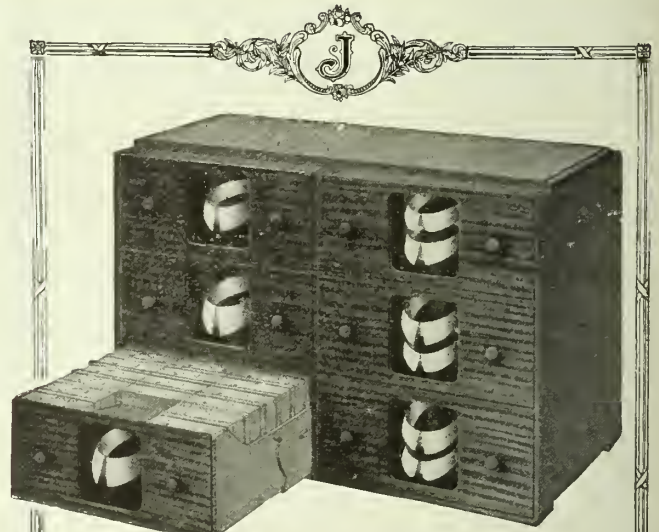
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