THE JANUARY

RETAILER

BRITISH COLUMBIA, ALBERTA, YUKON

VOL. XIX., No. 5 VANCOUVER, B.C. JANUARY, 1927

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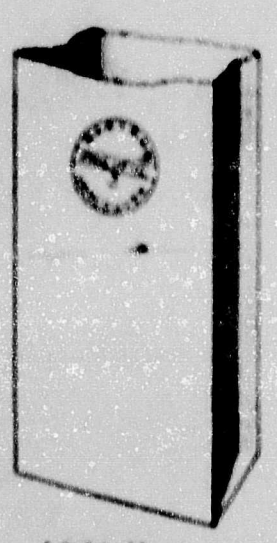

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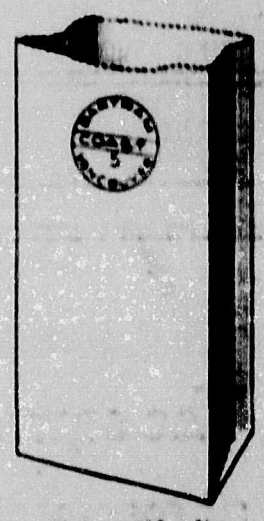

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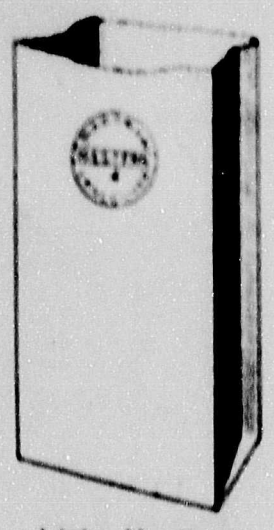

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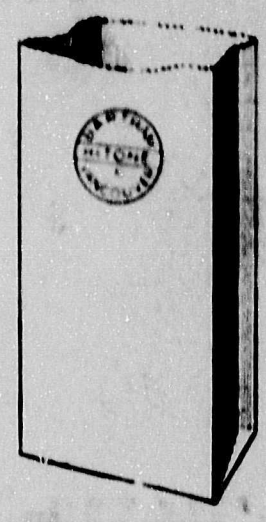

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Nineteenth Year.

10c per copy; $1.00 per year

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PROTECT YOUR PROFITS BY
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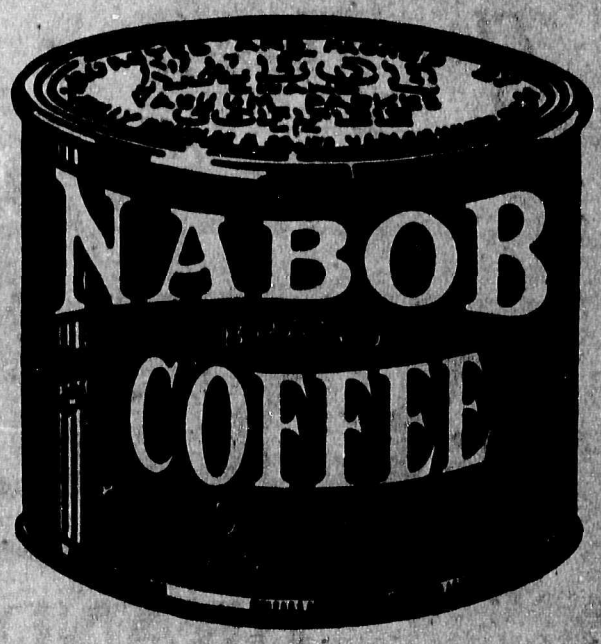

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Kelly Douglas & Co. Ltd.
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WILSON BROTHERS

Established 1890

Our Motto is "SERVICE"

We cannot offer to sell you goods cheaper than any other firm is in a position to do, but we CAN give actual facts to prove that it is

ECONOMY

to deal with us

Send in your mail order to **WILSON BROTHERS, VICTORIA, B. C.**
Wholesale Grocers

SHAMROCK BRAND

HAM, BACON, BUTTER, LARD, SAUSAGE, etc.

First Quality packing house products put up by P. Burns & Co., Limited, which means they are the highest grade, always reliable, and without equal on this market.

YOU CAN RECOMMEND SHAMROCK BRAND.

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VANCOUVER CALGARY [illegible]

The Flavor is Finer---the Cost is Less

In Soups as in Fruits and Vegetables

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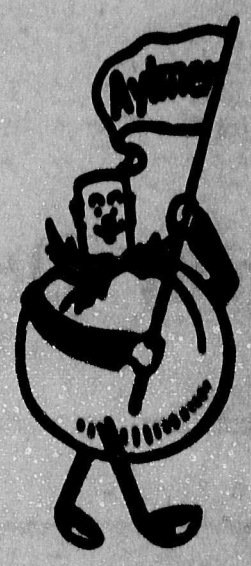

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All-Canadian Soups

Remind customers of the finer Natural Flavor of Northern-grown Canadian Fruits and Vegetables—THE BEST EVER.

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—another popular staple with special advertising to speed its sales

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Our DEL MONTE Spinach advertising is entirely aside from our regular advertising on the whole line. It offers big possibilities for new business on this growing staple.

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"The Paper the Retailer Reads"

With which is incorporated the B. C. TRADE REVIEW.

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GROCERIES, DRYGOODS,
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Publishers: PROGRESS PUBLISHING CO. LTD.
Suite 101-2 Merchants' Exchange Building
VANCOUVER, B. C.

Telephone Sey. 2361 Cable Address—Shipping—All Codes
Editor, J. S. Morrison W. N. Code, Business Manager
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VOL. XIX., No. 2 VANCOUVER, B. C. JANUARY, 1927

A SOUND BASIS FOR EXPANSION.

Incongratulating the retail trade of this province upon the record-breaking volume of holiday business, and at the same time extending to our many friends the Compliments of the Season, we express the fervent desire that 1927 will bring solution to the many difficulties confronting the trade generally, and witness an increasing measure of prosperity to those engaged in the business of distribution.

1926 has been a successful year from a business standpoint, and there is every prospect that the present degree of activity will continue, and expand. Assurance of a stable government with no increase in taxation will assist materially in the consummation of this forecast.

The volume of retail trade in this province during 1926 has probably never been surpassed, but it has yet to be determined whether profits have accumulated in accordance with turnover.

There have been many notable developments in Vancouver's retail section, and the handsome extensions to the larger retail establishments have received considerable comment from trading centres of the Dominion. In some instances doubt has been expressed as to the advisability of such wide expansion, but this is a matter resting entirely with the heads of these establishments, who may not necessarily have been forced through competition to erect such magnificent buildings for the distribution of merchandise, but rather to have displayed a keener foresight of Vancouver's immediate growth than the average citizen.

The independent retail merchant has, on the whole, been able to cope satisfactorily with these large distributing agencies, and his financial strength has increased during the past year.

Collections are normal, and there has happily been a disposition on the part of banking institutions to expand their loans, although the present hand-to-mouth buying which made an appearance in 1921, minimizes the necessity for carrying large stocks, and thus extensive credit is not generally demanded.

The Outlook

It is of course largely to the condition of our industries that we must look when forming a forecast for 1927, and there are unfortunately many phases here which are not altogether satisfactory.

Financial conditions in the lumber industry are not favorable ,although the actual volume of business during 1926 has seldom been surpassed. Special prices are lower than they have been since 1916, and sawmill operators have decided that a general plan of curtailment be adopted that will line production up more closely with the market.

It is estimated that the whole Pacific coast cuts a billion feet a year more than the trade can take care of, and give a fair return for the lumber, with the result that the time has arrived when all sawmills feel the pinch, and are taking measures to hold down their output.

The shingle industry is operating at about 10 per cent. of capacity, and a large proportion of what activity exists is in the hands of lumber concerns, who are logging off cedar in addition to their operations in fir. With poor prices prevailing for shingles this dumping by mills is having a serious effect on the general shingle market, since the shingle manufacturer who wants more than stumpage out of his plant, is forced to meet the competition.

Mining.

Whatever remedies are necessary to overcome the difficulties of lumber and shingle operators, there is no hesitancy in the development and progress of the mining industry of the province. It is estimated that last year's production has reached a total of $67,718,000, compared with $61,500,000 in 1925, and there is no doubt that if prices of copper, lead and zinc hold at the present levels, 1927 will register a still more extensive output.

Agriculture.

Crops generally have been favorable, and prices received by farmers have been satisfactory. Although this is not an agricultural province, each year our food requirements from provincial sources are considerably increased.

Last year was an exceptionally good year for fruit and vegetables, the former being so prolific that usual markets were unable to readily absorb the pack. Fruit marketing faces a difficult season, and with the expiry of co-operative contracts, there appears to be somewhat of a deadlock between the independent marketing organizations and the Associated Growers, in an effort to solve this burning question.

Fisheries.

A new record was made by the fishing industry last year with a pack consisting of 1,900,000 cases. The large run of pinks in northern waters, together with a considerably improved run of sockeye in the Fraser river were factors largely responsible for this record pack. Despite the volume, marketing conditions are very good, and it is estimated that there are but 500,000 cases on hand, with prices distinctly favorable. An outstanding feature of the fishing industry was the production of fish oil, the Dominion Government having granted permits to canners on the west coast of Vancouver Island to catch pilchard for the extraction of the readily saleable product, and a heavy production of oil resulted.

It may be seen that our basic industries with careful administration, together with general building, construction, and other developments indicate at any rate, a continuance on the present level of activity, but we must not look with too great an enthusiasm upon the outlook for the immediate future, for there must be still larger factors entering the situation if activity be accelerated to a point where 1927 will overcome its predecessor.

Conditions in the World's Sugar Trade

Increasing Consumption Tends to Materially Improve Market Conditions.

The recent advance in the price of sugar has called special attention to this market in which the price of a basic commodity has ruled well below the cost of production for several years. An analysis of the present situation indicates that the over-production responsible for this situation has been corrected by increased consumption, and that the outlook in this market has been substantially improved.

Inreased consumption of sugar has been due to several factors, among which are increasing population and increasing per capita consumption, both among populations accustomed already to making substantial use it except on a small scale. The average consumpuse it exept on a small scale. The average consumption of sugar in the civilized countries of the world amounts to about 40 lbs. per capita each year. A rise in the standard of living, however, is generally accompainied by an increase in consumption of sugar.

As an example of the spread of sugar consumption to populations which have been accustomed to use it on a small scale, it may be well to cite the present tendency in the Orient.

Japan's Sugar Consumption.

In recent years, attention has been called to the increasing purchasing power of the Orient and the steady growth in their consumption of Canadian wheat and flour. The rise in the standard of living in that part of the world has also had a tendency to increase their sugar consumption and to increase the demand for better quality sugar. New refineries have been established at Hongkong and other points to meet this demand; the Oriental is no longer content with a low grade brown sugar. Japan's sugar consumption, for instance, was estimated at 531,000 tons (2,240 lbs.) in 1920-21, and at 725,000 tons in 1924-25. Until recently, the supply of sugar for China came from Java, but in 1924-25 about 37,000 tons of Cuban sugar found its way to this market, and in 1925-26 this had increased to 200,000 tons. It is difficult to predict the demand from this direction, but judging by the rapid increase in wheat flour consumption, the process of industrialization in these countries is having a marked effect upon the diet and upon the general standard of living.

The following table contains Willett & Gray's statistics of sugar production from 1912-13 to 1925-26, with their latest estimate for the crop of 1926-27, allowing for the official reductions in the Czecho-Slovakia and German estimates, and the restrictions in Cuba to 4,500,000 tons.

World Sugar Production 1912-13 to 1926-27

1912-13	$18,308,221
1913-14	18,433,478
1914-15	18,454,[illegible]
1915-16	16,[illegible]
1916-17	17,098,612
1917-18	17,380,881
1918-19	15,797,460
1919-20	15,496,142
1920-21	16,[illegible]
1921-22	17,621,558
1922-23	18,153,256
1923-24	20,109,308
1924-25	22,604,308
1925-26	24,366,442
1926-27	23,155,000

Wide fluctuations in the price of sugar have occurred in the last six years. During the inflation of 1920, the sugar shortage was greatly exaggerated owing to the large supplies laid in by dealers in the fear that further stocks would be unobtainable. These large orders on the part of middlemen created hidden reserves and the high prices which resulted from this hoarding resulted in sharply decreased consumption. During the first eleven months of 1919, the price of sugar C. & F. New York had been fixed at 6.20c per

lb. When this control came to an end there was a period of general inflation in commodity prices. By May, 1920, the price reached 21c per pound, and in the succeeding deflation it fell rapidly going as low as 2c per pound by December, 1921, and the price ruled very low throughout the first four months of 1922. At the beginning of 1922 there was a carry-over in Cuba from the previous crop of about 1,000,000 tons. This large carry-over combined with the crop of 1922-23 seemed to constitute an undue supply, and in spite of the fact that middlemen all over the world were short of sugar, the prices ruled very low for the first few months of the year, but reacted to 4c. toward the end of the year. Even the two million ton increase in the crop of 1922-23 did not prove sufficient to meet world demand, and prices ruled high until May, 1924.

The last sugar shortage came during a period of general agricultural depression, and the advantages

A NEW YEAR'S RESOLUTION.

offered by the high return from sugar induced the best planters to increase their acreage during the succeeding crop season. European production thus quickly reached pre-war volume. Cane planters also increased their acreage, so that a period of world overproduction followed. Since that time prices have been below cost for most producers. Fluctuation between too large and too small supplies is usually most marked during a period of readjustment, and certainly in this respect sugar is not prone to be an exception.

World Consumption Exceeds 240,500,000 Tons

Prior to the war, world sugar consumption was increasing at a rate of about 3½ per cent. a year, at that time this increase amounted to about 500,000 tons per annum. The 1913-14 crop amounted to 18,500,000 tons, and the former rate of increase would give a theoretical consumption for 1927 of more than twenty-six million three hundred thousand tons if a 3 per cent. increase is assumed as constant and a consumption of 25 million tons if a constant increase of 500,000 tons per year is assumed as normal increase. Last year's production and consumption happen to be well in line with this latter assumption. The former theory would

(Continued on page 12)

Disappointed and up the street

-or-

Pleased and sold

This group meets *every* demand for raisins

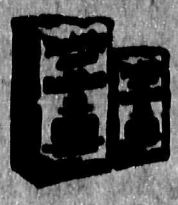
Women are "choosey" nowadays. And they get what they want—even if they have to go up the street for it.

Yet when raisins are ordered, you can please any woman in the county with these four Sun-Maid packs. And only these!

One woman wants a *seeded* raisin for certain cakes. Only Sun-Maid Puffed, which aren't sticky, can satisfy *her*.

Another prefers *seedless* raisins for her pies and puddings. *She* definitely wants Sun-Maid Nectars; for they alone carry the flavor and fragrance of the fresh grape.

And the woman after a *bargain* in raisins is never so pleased as with the economical, yet good quality "Market Day Special," in the 4 lb. or 2 lb. bag.



Sun-Maid has anticipated every demand on you for raisins. Made it easy for you, with just one brand to stock, to please and sell *every* customer!

SUN-MAID *Products*

Distributed by
SUNLAND SALES COOPERATIVE ASSOCIATION
offices throughout the World

Tea Production in China

By WILLIAM H. UKERS, Editor of "The Tea and Coffee Journal."

CHINA shares with India the distinction of being the original home of the tea plant. The word "tea" comes from the Chinese local Amoy dialect te, although in ancient Chinese it was probably kia; later the national word for it was cha or chia. Cha is also Cantonese. The name travelled in this form across Siberia into Russia. The Dutch brought the form te to Europe via Formosa or the Malay Archipelago.

There is a Chinese legend which places the introduction of tea drinking in the reign of the mythological Emperor Chin Nung about 2700 B.C., but the earliest reliable date is approximately A.D. 780, when Lu Yu wrote his book on tea in which tea appears as a kind of cake made from leaves that had been steamed, crushed and moulded. To prepare it, the cake was fired or toasted and shredded, after which it was steeped in salted boiling water.

Hong Kong and Canton.

Hong Kong is a port of trans-shipment for much of China's tea. Eighty miles to the north at the apex of the delta of the Pearl River is Canton, the largest city in China. Nearby is Whampoa where the famous clipper tea ships of half a century ago dropped anchor while loading to start on their exciting races with the first tea of the season to the Boston, Salem, and Liverpool markets. Canton still carries on a considerable trade in oolongs and scented teas with Hong Kong.

For a long time Amoy was the world's first tea port, but for a century this trade has been declining. The greatest blow to Amoy trade came in 1894, when Formosa, just off the Chinese coast from Amoy, was taken from China by Japan. Formosan oolong teas and other products had long reached the world through Amoy. Since Japan took over the big island, its own ports have been developed, and trade worth millions of dollars annually has been lost to Amoy.

The "Birthplace" of Tea.

Stretching eastward and northward, above Canton and behind Amoy and Foochow, in the Fukien province, are the fertile Vu-ye or Bohea Mountains, popularly celebrated as the birthplace of tea.

Foochow is the capital of Fukien province which was one of the first in China to gain by the development of foreign trade, owing to the great business lone in black teas, which it exported to all ports of the world. Most South China teas, including Pan Yongs, Paylums, Chingwos, and Scented Orange Pekoes, are shipped from the port of Foochow.

Shanghai and Hankow.

Shanghai, the "Paris of the Far East," is the great shipping port for China teas. There are a dozen English and American tea firms located here whose names are world famous. Six hundred miles up the Yangtze River, which extends some 3000 miles inland, making it one of the great rivers of the world, is Hankow, the greatest tea mart in China.

The tea market of Hankow is a city of six weeks only. The heads of the great hongs, or managers, occupy their residences from the first of May to the middle of June. The middle men bring the first-crop samples to Hankow, and on some day in the first week in May the Chinese brokers in silk array are borne in sedan chairs from the native city and set down in the compounds of the big hongs to offer their wares. Then the tea testers come into their own and are indeed supreme. It is to them the Chinese brokers submit their samples, and the bargaining begins.

Tea Cultivation in China.

Tea in China is grown in small patches round the homesteads of the peasant proprietors, large estates like those in India, Ceylon and Java being unknown. The severity of the winter climate, together with the none too abundant rainfall, causes the plant to flush or produce shoots so slowly that only three or four pickings can be made between April and October.

The finest teas are produced in April, when the young leaves and buds are covered with white down. The leaves are picked and partly cured by members of the grower's family; they are then collected by a middle man, who subjects them to a process of firing before sending the product in bulk to one of the large centres, where factories have been established for re-firing, sorting and packing.

There are no reliable data regarding the quantity of tea produced in China; more than 300,000,000 lbs. have been exported in one year, and the average shipments in recent years have been about 70,000,000 lbs.

The amazing thing about China tea is that for so many years its quality has been of a high order, with practically no attention being paid to its cultivation. Pests, blights, weeding, manuring, and shade problems that call for scientific experiment stations in Java, India and Ceylon worry the Chinese tea growers not at all.

Indeed, the crop in China may be said to just happen, the conclusion being that the inherent qualities of the soil and climate are little short of marvellous. Because of this it will be readily understood why it is difficult to convince the average peasant farmer that he should fertilize, weed, and prune his tea bushes. What was good enough for his ancestors is good enough for him. Let Nature do her perfect work!

Manufacture of China Tea.

Generally speaking, black tea undergoes successively the following five processes in course of manufacture: Withering, rolling, fermentation, firing, sifting.

Withering.—The picked leaves are usually dried in the sun by being placed in thin layers on mats and evenly turned over from time to time. When the leaves have become deep green in color, and are rather soft, a test is made by taking a sample leaf with stem attached and bending it to see if it is withered to the proper degree. If the stem remains unbroken, the process is complete. In rainy weather the tea leaves must be dried by artificial heat.

Rolling.—After the leaves have been properly withered they are rolled. The purpose of rolling is to break the cells of the leaves and to express the sap and moi-

(Continued on page 34.)

GROCERIES & PROVISIONS

GROCERIES.

Retailers report a veritable clean up on special ristmas lines this season, and business in general ightly above the average for the past few years. lany also adopting a more optimistic attitude toward e future. New resolutions regarding the co-oper ive spirit to be instilled into the retail trade for 1927 ill do much to solve previous problems.

Beans and Pork and Beans.—Markets on white beans ithin the past sixty days have shown considerable tivity. Those having anticipated their requirements or the next six months were well advised and should ake some money.

Advances are looked for on many lines of pork and eans, Dominion Canners Quaker Brand, which have ecome very popular with the trade in the last year, nd which have been selling at the following prices: 72/7½ oz. tins at .80 per doz; 36/16 oz. tins at $1.24 doz., and 24/21½ oz. at $2.12½ per doz., have advised the trade of an advance of 10c per doz, 16c per doz, and 28 per doz. respectively.

Matches.—Every indication points to higher prices on matches in the near future. For some considerable time past the manufacturers have been making very small profits on matches and advise that an advance is imperative if they are to remain in business.

Aylmer Canned Chicken and Chicken Soup.— The above lines have become almost indispensable with the retail trade. The increased demand for the past few months have caught Vancouver wholesalers napping, and it has been almost, if not altogether, impossible to secure supplies in the city for the past few weeks, and will remain so until about the fifth of February, when new season's pack should be ready for delivery.

Crisco, which has become quite a factor on this market, especially with the householder, has shown a differential of ½ cent per lb. heretofore, and is now quoted at ¼ of a cent only between the 3s and 6s, making the price on 1s and 3s 26¼c. per lb., and 6s and 9s at 26c per lb.

Clark's Meats.—Wm. Clark & Co., of Montreal, announce a substantial reduction on several lines of canned meats. Corned beef and roast beef in 1s are now quoted at $3.65 per dozen, white devil meats and potted meats ¼s are now selling at 85c per doz.

P. and G. Naptha Soap.—A reduction of 50 cents per case on the above popular line of naptha soap will be welcomed by the retail grocer, who will hold his price firm and take the extra profit. This brings the price of the above commodity down to $5.00 per case, effective at once.

Window Displays.—Many very fine window displays may be seen throughout the city at the present time. Merchants are well advised to take every opportunity to display their goods in a way that will attract attention, and therefore are taking advantage of the Zain Ad-Writing contest now being launched here. This method of advertising has met with great success in other parts of Canada and United States, and therefore was very readily taken up by retailers all over the city.

NEW BUYING EXCHANGE—CANADIAN WHOLESALE GROCERS, LIMITED.

Independent Retail Grocers Form Company for Purpose of Operating Strictly Wholesale Grocery Business.

The recent organization of jobbing grocers of Canada into a big pool, and the negotiation of closer relations between it and the retailers, has naturally resulted in driving the retailers who remained out in the cold into a buying exchange of their own. The company has taken as its name "The Canadian Wholesale Grocers Limited." The proposed directors are all retail grocers: David W. Clark, David Bell, Frederick W. Black, Hartley G. Authors and William E. Sutton, all of Toronto, and Frederick J. Watson, Aurora, Ont.; James N. Scott, Mount Forest, Ont.; Glenavon R. Moyer, North Bay, Ont.; and Fred L. Curtis, Port Hope, Ont.

William R. Sutton was formerly in the wholesale grocery business and was considered by other wholesalers and several manufacturers as a "desk jobber." These manufacturers removed his firm name from their lists and he finally decided to go out of business. Among his former customers were a number of retailers in Toronto and Ontario and many of these are, or will be, in the new company.

In announcing the organization the directors gave the following reasons for it:

"Owing to the conditions which have arisen in the retail grocery business in Canada, particularly by reason of the development of the systems of chain stores, who buy the whole or greater portion of their goods direct from the manufacturers at wholesalers' cost prices, it has been felt that the time has come when some definite means should be adopted for the protection of the independent retailers. For this reason a number of independent retail grocers have decided to form a company for the purpose of operating a strictly wholesale grocery business dealing in all kinds of staple and fancy groceries.

"The idea is to have a wholesale grocery company which is owned and controlled by the independent retail grocers themselves. It is intended that the company will be organized for the benefit of its shareholding retail customers, and in order that they may be able to obtain their supplies at the most reasonable cost. With a company of this kind it is expected that the operating expenses will be very low and that they should be even less than the operating expenses of the chain stores."

Still the Best

We are keeping abreast of the times. Our products are made to meet existing requirements and just a little above the regular standard of quality.

This explains why our well-known

KEYSTONE BRAND

Exercise Books, Scribblers, Note Books, etc., are enjoying the confidence of the trade and the patronage of the students.

Keep plenty on your shelves. They will be asked for.

Made by

Smith, Davidson & Wright, Ltd.

MANUFACTURERS AND WHOLESALE PAPER DEALERS

VANCOUVER VICTORIA

"Let the Clark Kitchens help you."

CLARK'S TOMATO KETCHUP

makes fish or meat more savory—

More and more people in Canada and abroad are being won over to Clark's Tomato Ketchup by the delicate fruity flavor of the "Northern" tomatoes which are produced from seeds and plants from the Clark Nurseries at St. Remi, P.Q., and Harrow, Ont.

It is one of the many Clark Prepared Foods which are making house keeping easier and are securing larger sales and more profits for dealers.

W. CLARK Limited, Montreal

Establishments at Montreal, P. Q. St. Remi, P. Q. and Harrow, Ont.

People Like to Patronize the Business which Answers its Telephones Politely

BRITISH COLUMBIA TELEPHONE COMPANY

Lake of the Woods Milling Company

LIMITED

Makers of

FIVE ROSES • FLOUR •

The World's Best

Daily Capacity 14,200 Bbls.

B. C. Offices and Warehouses:

1300 Richards Street VANCOUVER

1614 Store Street VICTORIA

Six Reasons for Selling Fleischmann's Yeast

(1). It banishes constipation; (2) relieves indigestion; (3) clears the skin—this means better health.

(4) It turns chance customers into regular buyers; (5) Makes healthy customers who buy more groceries; (6) Enables a grocer to render a service to his customers—this means better business.

Ask the Fleischmann man.

FLEISCHMANN'S YEAST

The Fleischmann Company

SERVICE

BORDEN'S VANCOUVER BRANCH UNDER NEW MANAGEMENT.

Announcement was made at the close of the old year of the appointment of James Wood to the position of manager for the Borden Company Limited, in British Columbia. Mr. Wood succeeds J. W. Nunn, who recently assumed the management of the local office of Messrs. Tees & Persse.

Mr. Wood is thoroughly qualified for this position, having for the past twenty-two years been identified with the grocery business in Winnipeg and Western Canada.

James Wood

Before assuming his duties here, Mr. Wood was branch manager for the Borden Company at Edmonton, and had been associated with this company for a number of years previous to that appointment.

Of a striking personality, and with a keen knowledge of the grocery business in all its branches, Mr. Wood, despite the fact that his new duties are occupying his time to the limit, is ever willing to assist in any movement likely to create a better understanding between the jobber and the retail trade, and since his appointment, some five weeks ago, has already made numerous friends among the grocers of this province.

His inclinations, when away from his office, lean towards sport in its many branches, and we are given to understand that Vancouver's crack tennis players will have to look to their laurels next summer, as Mr. Wood is a player of no ordinary calibre. To those merchants who have not, as yet made the acquaintance of Mr. Wood, there is a pleasure in store, for he has the happy knack of attracting instantaneous confidence, and his business knowledge has many times in the past, been of valuable assistance to a large number of grocers.

FRUIT AND VEGETABLES.

All valuations appearing in Customs' Bulletins Nos. 3200, 3211, and 3222 have been cancelled with the exception of the following:— Onions, 1¾c per pound; Cabbages, 1¼c. per pound; potatoes, 2c. per pound.

WATCH THE SNOWBALL GROW

Palmolive Advertising is Rolling Up Profits for Real Palmolive Dealers

Palmolive Soap sales are like the snowball rolling down hill—pushed by the powerful force of big advertising.

You CAN'T push a line as hard—even though the profit might seem bigger—as a manufacturer who backs his product with his confidence—with his own cash for advertising.

People WANT Palmolive Soap. Most people. And they go for it where they see it displayed. The place that displays what they WANT, gets their other trade, too.

So Palmolive not only makes you HANDSOME regular profits, but fetches in trade you might otherwise lose.

Always Have It Displayed

Keep Palmolive displayed in your store. Watch how the snowball of profits grows.

Watch how the turnovers increase. Some lines turn twice or three times a year. Profits don't grow fast at that rate!

Palmolive turns over seventeen times a year! That's a REAL profit maker.

You need have but a small investment in Palmolive, but by selling it out over and again, you make much larger profits for the amount you put up.

That's why big advertised brands always dominate. Why you should identify yourself, in your customers' minds, with LEADERS.

Plan a Palmolive display NOW — send for the material you need NOW. Don't put it off.

THE PALMOLIVE COMPANY OF CANADA, LIMITED

MONTREAL TORONTO WINNIPEG

Made in Canada 344/e

SUGAR.

(Continued from page 7)

probably be more accurate if there were complete recovery from the deficient buying power caused by the war. From both a theoretical and practical viewpoint it is quite evident that the world consumption is now able to cope with a supply of more than twenty-four and a half million tons.

In contrast with this situation in relation to demand, it is worth while to examine the facts concerning the supply for the coming year.

Owing to tariff and other natural and artificial barriers, only a small proportion of the total crop is thrown on the world's competitive markets. The great bulk of the world crop is "ear marked" for home consumption or for consumption in a specified market; for instance, the tariff barrier makes it a matter of course that the Porto Rican crop will be marketed in the United States. About 80 per cent. of the amount which is not "ear marked" comes from Cuba, Czecho-Slovakia, and Java, so that the anaysis of the sugar situation in these three countries is of outstanding importance. Latest reports from Java indicate that this year's cane crop will produce a yield some 300,000 tons under that of last year, the reduction in Czecho-Slovakia will be about 468,000 tons, and the amount which will be released from Cuba will be some 80,000 tons under that of last year. Lack of supply then is going to be the active factor which will prevent world consumption equalling that of last year, and already firmer prices are being experienced which will tend to reduce consumption to a parity with present supplies.

At present it is too early to make a statement concerning the future price of sugar, but the general outlook for sugar producers is brighter than it has been for several years. It is quite evident that consumption has now overtaken production. There is no immediate danger, however, of a marked shortage. It is obviously to the advantage of sugar producers to obtain prices which will make present production profitable without being so high as to hold out too great an inducement for increased production for the coming year.

PEACE RIVER TRANSPORTATION.

The Alberta Legislature has tabulated for its session opening in February, the question of additional transportation facilities for the Peace River country with one of the outlets through to the British Columbia coast.

This is a question of the utmost importance to the north country, and every available means will be taken to induce the Federal Government and the Canadian National Railway system to make adequate provision for assisting the settlers in the Peace River district, and inducing others to take advantage of this wonderful territory.

The Peace River district is the largest undeveloped agricultural area left on the North American continent. Despite its far distance north, the growing season is no shorter than that along the southern boundary of the prairies, and full evidence of the possibilities was afforded by the recent awards at Chicago, when first prize for both wheat and oats went to a Peace River entrant for the world's best grain. The fertility of the soil will add materially to the world supply of wheat and rough grains directly this area is placed under full cultivation, and at the same time is capable of supporting a large population, with accompanying industrial development.

The Alberta Government has sought at the expense of its own taxpayers to provide some degree of transportation for that area, but there are limitations to Alberta's financial capacity. In asking in effect to be relieved of this obligation, the people of Alberta have placed this matter in the hands of the Dominion Government. The Dominion Government is already in the transportation business and to a great many, there is no serious objection to the Government's road taking over the solution of Peace River transportation. At the last session of the House, the Government asked the Canadian National and the Canadian Pacific officials to make an investigation and to tender their recommendations and advice. The nature of their report, which was handed in, has not been completely disclosed, but one thing apparently has been made public and that is that the two railroads cannot co-operate in providing this transportation on mutually satisfactory terms. This brings the matter to one of competition between them, or failing which, for the Canadian National to look after it, and it is altogether probable that something definite will be acted on at the spring session of Parliament.

B. C. CREDIT EXCHANGE.

It may not be generally known that Vancouver grocers and butchers, who are members of the R. M. A., are entitled to a credit rating system by above organization, free of all charge, and it is requested that those who recently received literature in this connection, will fill in same with information requested, and return to the provincial office of the Retail Merchants' Association without delay.

CANADIAN TOBACCO GETS IMPERIAL STIMULATION.

The new British preference proves a good stimulus to the Canadian tobacco industry. The Canadian Pacific Railway says this effect is seen in exports for the past year.

Total tobacco exports from the Dominion for the twelve months ended September, 1926, had a value of $1,980,211, as compared with $779,168 in the previous year, an increase of 154 per cent. Exports to the United Kingdom alone amounted to $1,817,389, compared with $640,914 in the previous corresponding year. Figures for the first six months of the present fiscal year make an even better showing, the total value of exports for the period being $1,226,659, as compared with $426,988 in the previous corresponding period. Of this total the United Kingdom took $1,142,904, as against $372,495. The greater part of this consisted of unmanufactured tobacco, which also went in smaller volume to the United States, Belgium, Denmark, Germany, Italy and other countries.

GROCERY PRICES CURRENT

The following are prices quoted for principal lines of leading wholesale firms. Prices quoted are necessarily subject to market fluctuations.

E. W. GILLETT CO. LTD.

Royal Yeast—	Per case
3 doz. pkgs. in case	2.20
Pure Flake Lye—	
4 doz. in case	5.05
5 cases	5.00
10 cases, 4 doz. in case	5.05
Magic Baking Powder—	
4 oz. 4 doz.	5.70
6 oz. 4 doz.	7.65
8 oz. 4 doz.	9.30
12 oz. 4 doz.	12.10
2½lb. 1 doz.	9.65
5 lb., ½ doz	5.95
6% 5 case lots.	
Magic Soda, Case No. 1—	
1 case (50-lb. packages)	5.25
5 cases or more	5.15
Bi-Carbonate of Soda—	
112 lb. kegs, per keg	7.10
400 lb. barrels, per barrel	22.00
Caustic Soda (Granulated)—	Per lb.
24 lb. Canister (100 lbs. in case)	15½
100 lbs. iron drums	.12½
Cream of Tartar—	per doz.
¼ lb. paper pkgs. (4 doz. in case)	1.25
½ lb. paper pkgs. (4 doz. in case)	2.70
½ lb. cans with screw covers (4 doz. in case)	3.25
1 lb. cans screw covers (2 doz. in case	6.25
6 lb. square canisters, ½ doz. in case)	.54
10 lb. wooden cases	.41
25 lb. wooden pails	.41
100 lb. lined kegs	.36
300 lb. lined barrels	.37

KELLY, DOUGLAS & Co., LTD.

Nabob Products.

Allspice, No. 3, tins doz.	1.00
Baking Powder, 48 12 oz., doz.	2.65
Baking Powder, 12 2½s, doz.	5.30
Baking Powder, 6 5s, doz.	15.10
Borax, ¼s., doz.	.75
Black Pepper, tins, doz.	1.10
Celery Salt, glass, doz.	.95
Nabob Coffee, small tins, each	.21
Coffee, 1s lb.	.55
Coffee, 2s Nabob lb.	.56
Custard Powder, doz.	.90
Quick Tapioca, doz	.90
Chocolate Pudding, doz.	.90
Chili Powder, small, doz.	1.00
Cinnamon, 2 oz. tins, doz.	1.30
Cayenne Pepper, 2 tins, doz.	1.30
Cloves, small, doz.	1.00
Curry Powder, 4 oz. glass, doz.	2.00
Cream of Tartar, 1,	3.95
Cream of Tartar, ½s, tins	2.55
Cream of Tartar ¼s,	1.90
Ginger, small, doz.	1.30
Extracts, 1½ oz., doz.	2.35
Extracts, 2 oz. doz.	2.75
Extracts, 4 oz. doz.	5.25
Extracts, 8 oz. doz	9.50
Extracts, 16 oz. doz.	17.50
Mace, small, doz.	1.35
Nutmeg, small, doz.	1.35
Paprika, small, doz.	1.35
Pastry Spice, 3 tins, doz.	1.10
Poultry Dressing, Sage, Savory, Thyme, Tumeric, tins, doz.	1.15
Pickling Spice, doz. No. 3	.95
Marjarom, Mint, Parsley	1.15
White Pepper, tins, doz.	1.30
Castor Oil, 2 oz. doz.	1.35
Castor Oil, 4 oz. doz.	2.20
Epsom Salts, ¼s. doz.	.60
Fruit Colors, 2 oz. doz.	1.75
Icings (Chocolate, Rose, Pink, Lemon Vanila, White, Almond, Orange) doz.	1.15
Jelly Powder, doz.	.90
Lemonare Powder, doz.	2.25
Mustard, 1s doz.	8.50
Mustard, ½s. doz.	4.50
Mustard, ¼s doz.	2.40
Mustard, ⅛ doz.	1.40
Sulphur, ¼s. doz.	.95
Tea, Green Label, ¼s. per lb.	.64
Tea, Green Label, 1s per lb.	.62
2 lb. tins	.67
2s lb. packages	.60
5 lb. packages	.59
Tea, de Luxe, Afternoon, 1 lb.	.78
Tea de Luxe, Afternoon ½s per lb.	.80
Tea de Luxe, ¼s per lb.	.82
Tea or Coffee, not Asst., 100 lbs. lots, 1c per lb. less.	
Tea and Coffee Asst. 100 lb. lots, 2c per lb. less.	
Vinegar, doz.	2.75

P. BURNS & CO. LTD.

Shamrock Products.

Ayrshire Rolled shoulders, per lb.	.23
Bacon, Shamrock, 6-8 per lb.	.46
Baked Ham, with dressing, per lb.	.45
Shamrock Handy Pats, 1 lb. cartons	.40
Cheese, Canadian, large, per lb.	.24
Cheese, Canadian, twin, per lb.	.24½
Compound, Carnation, No. 5, 12 cases	16½
Compound, Carnation, No. 3, 20 cases	.17
Cooked Ham, Shamrock, per lb.	.47
Dominion Hams, 12-14 lbs.	.32
Dominion Bacon, 10 lbs., per lb.	.33
Dominion Bacon, 12-14 lbs., per lb.	.34
Dominion shoulders, boned and rolled	.23
Dripping, beef, 4-lb bricks	.12
Hams, Shamrock, per lb.	.35
Hams, boned and rolled, per lb.	.39
Head Cheese, 5-lb tins each	.55
Cooked Tongues, per tin, 5 lb.	2.00
Lard, No. 5, 12 to case	.19½
Lard, No. 3, 20 to case	.19½
Lard, cartons, 16 lbs.	.18
Lard, No. 1, cartons, 30 lbs.	.18
Mincemeat, kits, 25-lb., net, per lb	.12½
Meat Loaf, per lb.	.19
Pork pies, per doz.	.40
Pork, roast legs with dressing, per lb.	.48
Smoked fish, kippers, 20c, per lb.	.21
Smoked fish, kippered salmon, 10s and 20s, per lb.	.16
Smoked Cod, 30s per lb.	.16
Selected fowl, per lb. fresh frozen	.27
Selected Chicken, per lb., fresh frozen	.35

THE ROYAL CROWN SOAPS LTD.

Vancouver Price List—F.O.B. Vancouver, or New Westminster.

Terms Nett 30 Days.

"Apex" Soap Flakes 24 1 lb. pkts box	4.70
"Apex" Soap Flakes, 12 1½lb. pkts. box	2.40
A La Franceise Castile, box of 25	4.40
Blue Mottled, box of 50	5.25
Crown Oatmeal, 24 6s box of 144	4.50
Klondyke (wrapped) box of 25	2.10
Klondyke (unwrapped) box of 25	1.65
Klere Glycerine, box of 144	5.75
Linen (unwrapped) box of 100	3.25
Liquid Ammonia, 2 doz. qts. box of 24	4.00
Liquid Blue, 2 doz. qts. box of 24	4.00
Mechanic's Pine Tar, box of 100	2.40
Mechanic's Pine Tar, box of 50	2.75
Olive Castile, cakes, box of 200	4.00
Primrose (wrapped) box of 25	4.70
Royal Crown Lye, box of 48	5.25
Pendray's Powdered Ammonia, box 24	2.25
Special prices on 5, 10, 25 and 100 boxes.	
Pendray's Water Glass, Egg Preserver—	
Cases, 24 tins per case	4.00
Royal Laundry Flakes, 58%, in bbls.	10
(Special price on contract)	
Royal Crown Soap 6s 144s	5.45
Royal Crown Powder, box 24 only	5.50
Royal Crown Powder 1-lb. box of 50	4.00
Royal Crown Cleanser, 48 sifter tins	2.75
Royal Crown Powdered Ammonia, 1 lb.	2.25
White Wonder, box of 100	5.25
New White Swan Soap, 100	5.00
White Swan Naptha, box of 100	4.50
White Swan Washing Powder, box of 24	5.50

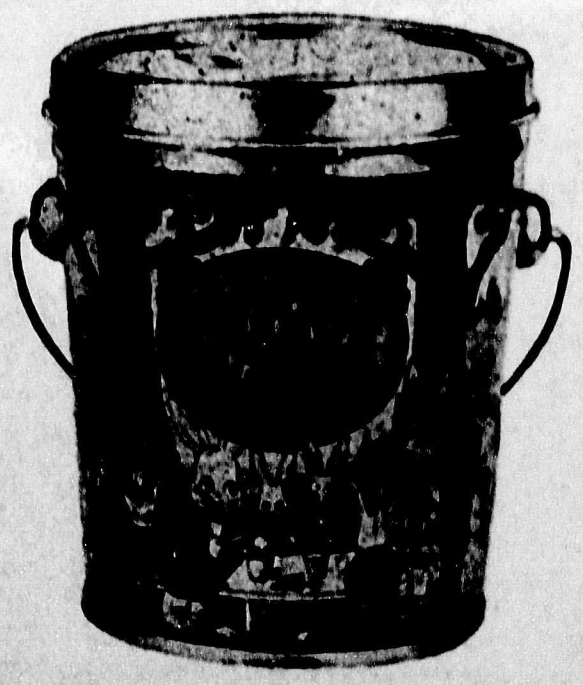
G. F. & J. GALT LIMITED

BLUE RIBBON GOODS

Coffee (Vacuum Pack)—	
1 lb. Tins, per lb.	.60
Tea (Red Label)—	
1 lb. packages, per lb.	.60
½ lb. packages, per lb.	.6[illegible]
2½ lb. packages, per lb.	.56
5 lb. packages, per lb.	.57
Tea (Japan)—	
1 lb. packages, per lb	.60
½ lb. packages, per lb.	.61
2½ lb. packages, per lb.	.58
Baking Powder—	
12 oz. Tins, 4 doz. case	10.00
16 oz. Tins, 4 doz. case	11.50
2 lb. Tins, 1 doz. case	7.45
5 lb. Tins, 1 doz. case	11.90

THE CANADA STARCH CO. LTD.

Laundry Starches—	
Canada Laundry Starch, 40-lb. box	.09
White Gloss, 1-lb. pkgs.	.9½
Acme Gloss, 1-lb. pkgs.	.9½
No. 1 White, 100-lb. kegs	.9½
Edwardsburg Silver Gloss, 1-lb. pkgs. 40-lb.	.11½
Edwardsburg Silver Gloss 8/8-fancy tin canisters, 48-lbs.	.12½
Edwardsburg Silver Gloss, 200-lb. kegs	.10½
Celluloid Starch (boxes of 48-pkgs per case)	4.00
Culinary Starches—	
Benson's Celebrated Prepared Corn 40-lb. boxes, per lb.	.11
Canada Corn Starch 40-lb. boxes, per lb.	9½
Challenge Corn Starch 40-lb boxes per lb.	.9½
Canoe Potato Flour 40-lb. boxes, lb.	.12
Maple Oil—	
Maple Oil, 1s	7.00
" " 2s	7.45
" " 4s	12.00
" " 8s	12.50
Corn Syrups—	
Crown 2s, 24 to case	5.75
5s, 12 to case	4.10
10s 6 to case	3.70
20s, 3 to case	3.60
Lily 2s, 24 to case	3.45
5s, 12 to case	4.00
10s, 6 to case	4.20
Karo, 2s 24 to case	3.35
5s, 12 to case	4.10
10s, 6 to case	3.70



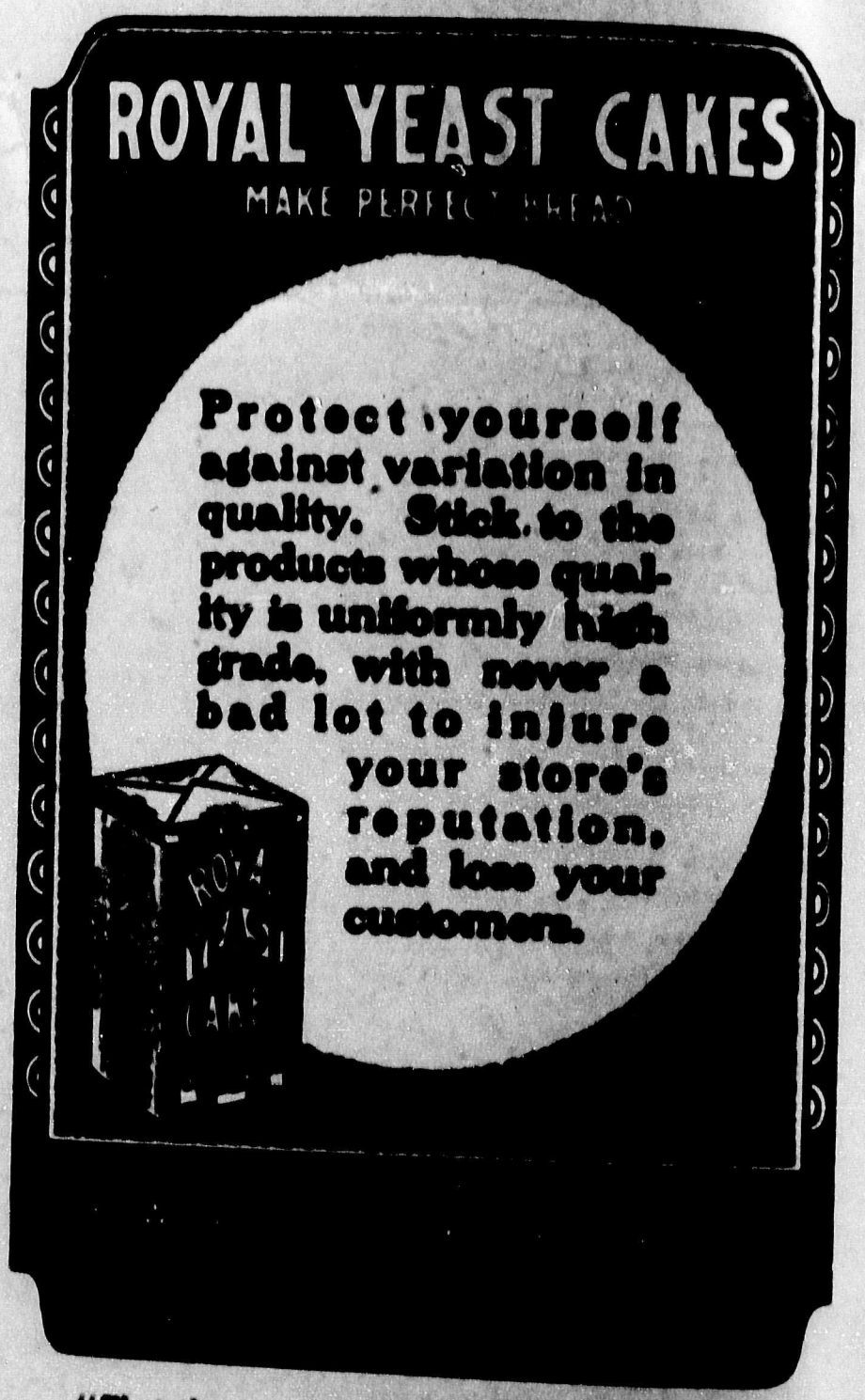
Peter Rabbit Peanut Butter

Costs No More But Sells Faster

THE TOY PAIL DELIGHTS THE CHILDREN
DISPLAY A CASE, IT WILL SELL ITSELF.

Kelly Confection Co. Ltd.

1100 Mainland Street VANCOUVER, B. C.



HOW YEAST-FOR-HEALTH STARTED

Many people have the idea that yeast as a health food was started by The Fleischmann Company. This is a mistake, according to Dr. R. E. Lee, Director of the Department of Applied Research for The Fleischmann Company. He says:

"The value of yeast was known to the medical profession years before it was put on the market as a builder of health. Old German yeast makers were always eating yeast and recommending it to those who had boils, or were run down and constipated. About 1916 several articles which had appeared in the German medical literature, setting forth in therapeutic value of yeast, were brought to the attention of The Fleischmann Company, which concern decided to investigate the whole matter. Medical libraries were consulted and over one hundred and forty articles and reports, on the value of yeast as a health food, were found.

"Not content with even this complete information, several of the largest physiological laboratories in the country were consulted Yeast was tried out on hundreds of cases, and laboratory assistants ate as high as fifteen cakes a day (the dose is two or three).

"At last the reports came in, enthusiastic but conservative: favorable, but carefully avoiding overstatement as is the habit of high class research workers; definite proof, not opinion. This little familiar cake of yeast was actually of great value as a tonic in run-down conditions. In constipation it acted, not as a cathartic, but as a natural regulator of the bowels; a strengthener of tired, weak intestinal muscles.

"That these reports were published in the medical journals and were read by physicians all over the country is now a matter of history.

"After two years of favorable reports with not a single adverse comment, it was decided to tell the wonderful yeast-for-health story to the public.

"The response was immediate. Thousands of testimonials from grateful people poured into the office of The Fleischmann Company, and have continued to come. These testimonials were used in the advertising. It was felt that the best way to tell the public of the value of yeast was to let users of the product explain the wonders it had worked upon them.

"These testimonials are from real people—all users and actual boosters for yeast. Those published are only a few of the thousands which have been received. And they are still coming!

"Most grocers themselves are enthusiastic over this small foil-wrapped product. Many of them are among their own best customers for yeast. Grocers from all parts of the country have written. The Fleischmann Company telling how yeast has helped them—both as a means to better health and as a sales booster for other products."

Quite Reasonable!

"What do you think of these beauties?" asked the angler husband.

"You needn't try to deceive me," replied his wife, laughing. "Mrs. Smith saw you in the fishmonger's."

"I know she did. I caught so many I simply had to sell some."

MANUFACTURERS CO-OPERATE IN ADVERTISING CAMPAIGN

Baked up by extensive preparations and whole-hearted operation from prominent cereal manufacturers, Sunland es Co-operative Association's 1927 "Raisins and Cereals" mpaign, in itself a significant trade stimulator, has the ac-mulated effectiveness of two previous years' campaigns to grocers make record sales of both raisins and cereals. s campaign starts February the first and continues through winter and early spring months.

In the women's magazine the housewives of the nation are how much easier it is to make the children eat cereals, how mothers find that children who previously had a dis-e for just plain mush now "gobble it up" when raisins are xed in—especially if the new Sun Maid nectars are used.

Car cards in numerous street cars will keep the consumer minded to try this tempting dish for tomorow's breakfast, d three-sheet posters placed in conspicuous locations in e neighborhoods where the housewife will see them day fter day she goes to the store will keep the message con-tantly before her.

The grocer's store where the actual buying takes place vill have installed an attractive and enticing window trim hat will convince the housewife that it is the place to pur-hase Sun-Maid raisins and quality cereals And finally at he actual point of purchase in the store a colorful and in-tractive counter stand to which a recipe pad is attached giv-ing a variety of ways to combine cereals with raisins com-pletes Sunland's job in helping the grocer make extra sales with less cost to hiself

Supplementing Sunland's advertising, cereal manufacturers, including Kellogg's, Sperry Flour Co., Cream of Wheat, Albers Milling Co., Three Minute Cereal Co. and Wheatena Co. will have special store displays advertising leaflets included in packages, printed strips for grocery store windows, and their representatives will assist the grocer to receive the maximum amount of sales from this campaign. Some of the co-operating manufacturers will also feature Sun Maid raisins on their street car cards.

Grocers everywhere should capitalize on this forceful and profitable campaign by including Sun-Maid Nectars and Puffed with cereals in combination sales, and in counter displays so that they may be in on all of the advertising focussed on the Food for Work and Play."

ADVERTISING DEL MONTE PRODUCTS.

Announcement has just been made by the California Pack-ing Corporation that Del Monte advertising circulation is to be increased over 40 per cent., with a proportionate share circulating in Canada.

The announcement, in part, reads:—

"For years we have concentrated the big part of our ad-vertising in magazines with a considerable percentage of their circulation in cities and larger towns. Del Monte advertising has also gone to smaller towns and the rural field but not as strongly as we had wished

"The aim of Del Monte advertising is to give as complete a coverage as possible of every worthwhile housewife in the United States and Canada—consistently over every season of the year. We have therefore, added four new publications which make our circulation practically uniform in every town, no matter what its size.

"In Canada alone, this added circulation plus our regular advertising in Canadian magazines will give nearly 6,000,000 Del Monte messages during the course of the year—a very considerable influence in helping Del Monte canned food sales for the retail trade.

"Coupled with our new color advertising campaign, spec-ifically on Del Monte vegetables, it offers a bigger sales op-portunity than at any time past—putting dealers all over the country in line for increased sales, quicker turnover and greater total volume."

PRIDE

BECAUSE their superiority has been steadily maintained...

...because they are quality products,

...because they make better foods...

pride is taken in making, in selling and in using *Royal Baking Powder* and *Dr. Price's Cream Baking Powder.*

For over a half century they have been bringing baking success to the housewife and profits to the dealer.

Both are made in Canada

A Quality Product !

Dr. Middleton's
IRONIZED
GENUINE
Whole Wheat
FLOUR

A FAIR FIXED PROFIT
FOR LARGE AND SMALL
IS THE POLICY OF

The Dr. Middleton's Food Products
Company Limited
Vancouver, B. C.

Chloride of Lime

New Style Waterproof Package

Supplied by All Wholesalers in British Columbia.

Manufactured by

CANADA COLORS AND CHEMICALS LIMITED

Toronto Winnipeg Vancouver

Agents:

STARK & STERLING

VANCOUVER, B. C.

ALL SET

—GO!

Away to a record year for 4X sales in 1927. We're backing you with the highest quality goods and efficient advertising—let's co-operate on service to the public for our mutual good.

Shelly's

VANCOUVER

VICTORIA NORTH VANCOUVER

NANAIMO NEW WESTMINSTER

"The Old Reliables"

FAVORITES IN WESTERN CANADA FOR NEARLY HALF A CENTURY

—

PAYING HIGHER PRICES WILL NOT GET YOU BETTER QUALITY

G. F. & J. GALT LIMITED

Importers and Manufacturers

TEAS, COFFEE AND BAKING POWDER

VANCOUVER, B.C.

Jams and Marmalades Made to Give the Secret Secrates of Customer Satisfaction

QUALITY

PURITY

NATURAL FLAVOR

Appeals to the Grown-ups—
And Good for the Children Too

EMPRESS

MANUFACTURING CO., LIMITED

VANCOUVER, B. C.

R. M. A. Activities During the Year

Extensive Programme Outlined for 1927

During the past year executive officers of the Retail Merchants' Association of Canada, Inc., have shown considerable activity in an effort to carry out resolutions brought down at the last Dominion Convention, and the number of accomplishments in this direction prove conclusively how well they have succeeded.

A report recently issued by the Dominion office tabulates a list of thirty-five separate accomplishments performed by the Association, among which the following are vitally important to the trade generally:—

The removal of stamps from receipts.

The removal of stamps from statements of accounts were credit of $10 or over was shown, and also for goods returned.

Relief for merchants by the satisfactory adjustment of stamp tax on grain tickets.

Formula adopted for taxation of mail order houses.

Increase of parcel post rates to conform with express rates on parcels from 9 to 15 pounds.

Establishment of ½ cent rate for merchants' local circulars.

Return of penny postage.

Introduction of legislation in four provinces for the transfer of judgments from one province to another, without re-suit.

Demand for removal of Sales Tax on confectioners, printers, and merchant tailors, doing an exclusive retail business.

Removal of Sales Tax on photographers' sales when developing amateur films sent through agents, demanded.

Pattern contracts changed to an agency basis.

Representations made to Railway Commission in reference to freight classification.

Successful opposition to Copyright Act re music sales.

Opposition to distribution of unsolicited merchandise for sale, and favorable consideration given by Post Office Department that it would assume no responsibility for losses, nor would it assist in proving delivery.

Opposition to Bill introduced in parliament to restrict sale or possession of shotguns, rifles and ammunition, successful.

Luxury Tax imposed upon automobile dealers amounting to $1,600,000 refunded through pressure brought to bear by Association.

For 1927.

In addition to following numerous other resolutions to their successful conclusion during the coming year, the Association has undertaken an extensive programme in the interests of the trade generally, and the following are of primary importance:—

Uniform liability between all provinces to simplify legislation for collection of debts, and taking security by mortgage lien notes, etc, thus obviating losses to a great extent.

Modification of succession duties, with special regard to duplication which restricts capital from legitimate channels of trade, and discourages ambition to accumulate property.

Abolition of Sales Tax.

Removal of Excise Tax on notes and drafts.

Revision of Bankruptcy Act.

Introduction of ½ cent postage stamps.

Discontinuation of distribution of premiums by manufacturers.

Abolition of nickel five-cent pieces.

Cancellation of Income Tax.

Discontinuance of Post Office department preparing and distributing lists to mail order houses.

Prevention of unsolicited merchandise through Post Office department.

Establishment of Retail Department within Department of Trade and Commerce that the retail trade may have a Minister to represent its legislative views in parliament.

Opportunity be afforded grocers to become qualified egg graders, and have their grading accepted by the Department of Agriculture.

Formation of National Retail Credit Bureau.

Consolidation of retail section of R. M. A. and Canada Fair Trade League.

MONTREAL GROCERS' REPORT.

Montreal.—Summarizing conditions in the Montreal wholesale grocery industry, J. L. A. Grenier, president of the Montreal Wholesale GFrocers' Guild, at the annual meeting said: "Wholesale grocers have had an unsatisfactory year, although conditions have been better than in the past few years. One of the chief reasons for the somewhat poor showing is the extravagant and ridiculous competition which is carried on among them. This unsound practice is further augmented by the prevailing custom of retailers being dilatory in their payments to the wholesaler because of their timidness in asking customers to pay their bills. The retail grocery business has developed into two classes, the one known as 'Chain Stores' receives the cash, and the second group, customers of the wholesalers, get the credit customers, resulting in a loan an dtrust business being comingled with the wholesale grocery institution. The outlook, however, is more promising than in several years past, due to the industrial expansion in the province and large building activities, with a consequent greater employment of labor.

Better Things Looked For.

It is the expectation that with the turn of the year there will be a revival of interest in staple canned goods lines on a comprehensive scale. This opinion is based on the general knowledge that stocks in the hands of the trade are down to small totals and that the staple lines will be urgently needed early in the year.

The Retail Merchants' Budget

When the retail merchant thinks of a budget, he is likely to consider it as a rather complex procedure, involving columns and pages of figures.

Perhaps some budgets do present a complicated appearance—such as those applied to the operation of Governments or big corporations—but they need not, because the principle of budgeting is not complicated. It is really quite simple.

In fact, the retail merchant constantly applies the principle of budgeting right in his own business. When he buys merchandise, for example, he buys a quantity sufficient to meet his needs for a certain length of time. He bases his purchase on past experience, and, consequently, he is applying the principle of budgeting to his buying.

When ,on the first of the month, he totals last month's sales and proceeds to estimate his sales for the coming month, taking into consideration the various influences that affect his business, he is, in reality, budgeting his sales.

And the same is true of expenses. When the merchant estimates his various items of expense for the coming month, taking into consideration the various influences that affect his business, he is, in reality, budgeting his sales.

And the same is true of expenses. When the merchant estimates his various items of expense for the coming month, using expense figures for previous months as the basis, he is applying the budget principle to his expenses.

"All right," says the retail merchant, "suppose I admit that I've been using the budget idea. What about it?"

Simply this:—That while the average retailer does apply the principle of budgeting to his selling, his buying and his expenses, he fails to combine these three phases of his budgeting into a single budget that will give him a complete picture. He does not follow through to a logical conclusion.

He overlooks the fact that the chief purpose of his budget is to enable him to bring his purchases and his expenses into such relationship with his sales that the result will be net profit.

Net profit suggests the profit and loss statement. In a way, too, the merchant's budget is similar to a profit and loss statement, with the one exception, of course, that the profit and loss statement deals with the past, while the budget deals with the future. Therein lies its value.

Budgetary Control Means Safety.

The budget supplies the merchant with the facts he needs to manage his business so that it will return a profit—a profit determined in advance. Operating his store on a plan of budgetry control, he can for man accurate forecast. He can gauge his buying, his expenses ,and even his net profit by his sales forecast. And there is little likelihood of his over-buying, over-extending his credit position, or letting his expenses get out of line with sales.

There still remains the question of the length of time to be covered by the budget. It can, of course, be made to cover any period desired; but, for the average retail merchant, a monthly budget, made out three months in advance, is likely to prove most satisfactory. The budget for each month should be complete, the purpose of working three months—or even a longer period—ahead, is to enable the merchant to arrange his purchases in accordance with the trend of his business, and to be prepared for any unusual conditions in general business before they arrive.

The three months budget would work out something like this: The initial budget would be made out separately for each of three months in advance. Then, at the end of the first month, the merchant would automatically make out a budget for the third month ahead. At the close of each month he would repeat this process; so his budget, in fact, becomes continuous.

Since the budget is worked out on a monthly basis, he can check it against actual operations at the close of each month's business. He can check actual sales against budgeted sales, actual purchases against budgeted purchases, and actual net profit against budgeted net profit. With the result that he knows exactly what his business is doing, and what is is likely to do three months in advance. He operates on facts, not guesses.

Operating Budget for 1927.

The first section of this merchant's budget contains a forecast of sales. His forecast is based on an analysis of sales for this month in previous years, but also takes into consideration all influences likely to increase or decrease sales for the month in question. He estimates sales by departments, as follows:

Department A	$1,565.50
Department B	650.00
Department C	669.00
Total	$2,884.50

The next step then would be to ascertain the costs of the merchandise to be sold and the gross margin for each department. If his average mark-up were 30 per cent. on selling price—and all mark-up should be figured on selling price—his cost of goods sold, and his gross margin would be as follows:

Department A	$1,565.50	$1,096.85	$469.65
Department B	650.00	455.00	195.00
Department C	669.00	468.30	200.70
Total	$2,884.50	$2,019.15	$865.35

Expenses should be budgeted next. In expenses should be included the merchant's salary. This is a part of the expense and should be drawn and charged the same as other salaries. Depreciation for fixtures and equipment should also be included, as well as interest paid on loans—everything, in fact, that goes toward the expense of the business. These are listed under neath sales on the budget.

Rent	$125.00
Light, Heat, Power	35.00
Postage, Telegraph, Phone	18.00
Interest Paid	16.00
Salaries	300.00
Taxes and Insurance	42.50
Repairs to Equipment	66.24
Advertising	49.26
Depreciation	24.00
Supplies	15.00
Total	$690.00

If the retail merchant's expenses are $690.00, and his gross margin is $865.35, his net profit would be the difference between the two, or $174,85. To this must be added the discounts to be obtained by discounting all invoices. Two per cent. of $2,019.15 is $40,38. The June budget would then be completed in this manner:

Gross Margin	$865.35
Expenses	690.00
Net Profit	$174.35
Discounts to be taken	40.38
Total Net Income	$215.73

With his budget completed for July and August, as well as June, the merchant can tell at a glance whether or not his net income will be satisfactory. If it doesn't represent an adequate return for the time, effort and capital invested, he knows in advance. He can take steps to increase sales or to cut down his expenses so that it will produce an adequate return. Surely he is in far better position to apply a remedy when making out the budget than later, when the business is finished and he is making out his statement of profit and loss.

Good Record System Needed.

But that is only one of the advantages of the budget. In addition, it gives the merchant and his clerks a mark to shoot at. It supplies a quota of minimum sales that will keep all of them on their toes. And it gives the merchant the facts he needs to manage his store in such a manner that he can keep it on a continuously profitable basis.

There is still one more point to cover in connection with the budget. It is this: The budget can never be considered as a substitute for a sound bookkeeping system. It is, instead, the result of an adequate store accounting plan. Before the retail merchant can hope to obtain the advantages of budget control, he must possess records that will supply accurate figures.

With adequate records installed, the preparation of the budget becomes a simple matter. Yet its importance in modern merchandising can hardly be overestimated because of its tendency at every turn to put the merchant's business on a more profitable basis.

Surely, if budgeting serves as a basis for the management of Government and big corporations, it will be just as valuable in the management of a retail store.

TRADE NOTES IN BRITISH COLUMBIA

John Oley has commenced in the retail meat business at Natal.

It is reported that C. W. Allison has sold out his general store at Port Hammond.

Charles Glenn has taken over the retail meat business at Port Hammond, formerly operated by R. Hargreaves.

A. H. Booth has taken over the Vernon Drive, Vancouver, branch of Butterton Brothers, retail meat dealers.

The Cedar Cottage Drug Company, Limited, Vancouver, has applied for change of name to W. J. Cairns, Limited.

Jack Dunlop has commenced a retail meat and fish business in Vancouver.

The Gift Shop (Antiques, &c.), Vancouver, has announced dissolution of partnership, and business offered for sale.

Gregory Tire & Rubber Company (in liquidaion). Creditors claims to be filed before March 1.

F. H. Knight has commenced a grocery business in Vancouver.

The Millinery business of W. H. Lewis, Vancouver, has been advertised for sale.

D. McVicar has commenced a grocery business in Vancouver.

F. Palmer has commenced a grocery and confectionery business at 1109 Davie Street, Vancouver.

R. W. Hambiett is understood to have sold out his general store business at White Rock.

A. Panton has commenced a grocery and confectionery business in Vancouver.

J. S. Daley is the new proprietor of the grocery business formerly operated by T. B. & L. Snashall at Abbotsford.

The general store formerly operated by W. M. Holt at Alberni has been sold to S. W. Walters.

Wilson Produce Company (non inc.) has commenced a wholesale business in Kamloops.

The C. C. M. T. A. has been appointed trustee of the men's furnishings business of E. D. Putnam, Vancouver.

David W. Vassey has sold his grocery and confectionery business at Victoria to E. R. Oakman.

It is understood that Wood and Enwright confectionery manufacturers, Vancouver, ahve been granted extension; C. C. M. T. A. appointed trustee.

Hugh A. Patterson has sold his drug business, the Island Drug Company, at Duncan, to George L. Buckham.

G. L. Kipp, Vancouver, has sold out his grocery business to William Jacobs.

Reliable Garments Co., Limited, manufacturers, have commenced business in Vancouver.

Bailiff's sale of the stock of K. Sazaki, drygoods dealer, Vancouver, was recently held.

Hall & Company have discontinued their drug business in Victoria.

Tenders have been called for the purchase of assets of Laurel Canners Ltd. (inliquidation).

John T. Redding has sold out his grocery business to Arthus C. Gardner.

ALBERTA TRADE NOTES

W. A. Hurley Limited, are understood to have discontinued their general store business at Chinook.

The business known as the Levasseur Grocery at Edmonton, is advertised for sale.

George Hedges of Lomond, has taken over the hardware and implement business of W. H. Smith.

Smith & Son, grocers, of Ponoka, have sold their business.

It is reported that Sydney Hopkins has sold his grocery business at Reid Hill.

The General Store of Alexander Munroe at Spring Coulee, has been burned out.

J. M. Murphy, general store keeper, at Travers, has assigned.

N. G. Holmes has succeeded Naithamith & Company in the drygoods business at Vulcan.

A branch of the "Busy Store" Limited, Cowley, has been opened at Cranum.

Thos. Stoker has advertised a closing sale of his drygoods and mens' furnishings store at Edmonton.

Charles Hood has advertised his hardware business at Elk Point for sale.

The partnership of Wright and Perdue operating an implement and radio supply business at Taber, has been dissolved.

C. C. M. T. A. Ltd., has been appointed receiver for the hardware business of W. A. Floyd, Edmonton.

The stationery and patent medicine business of M. R. Harley & Co., Edberg, is advertised for sale.

The business of A E Cornfield, High River, is advertised for sale

FEW TARIFF CHANGES FORSEEN.

While no definite forecast of the next Budget of the Dominion Government can yet be made, present expectations are that any tariff changes will be few and comparatively unimportant. Protectionist influence in the new Administration will probably save the textile industry from any further reduction of its protection, although it is possible that some adjustments may be made. It is believed that for the present at least the Government will adhere closely to its policy of no increases in duties, but that efforts will be made to satisfy Canadian manufacturing interests by strengthening the Customs administration.

One of the first moves in this direction has been the appointment of two special officers of the Department of Customs and Excise to investigate the fair market values in European countries of commodities which are exported to Canada. One of the new officers will have his headquarters at Berlin, Germany, and the other will have an office in Paris, France, but they will be available for investigations in other European countries as well. Previously Canada has not had an investigation officer anywhere in Continental Europe. The Canadian Department of Customs has maintained a staff of six investigation officers in the United States and one in the United Kingdom. It is the duty of these men to investigate cases which may be referred to them in order to ascertain whether exporters have declared correctly the fair market values in the country of origin and to report on cases of suspected fraud in connection with invoices for shipments to Canada.

MULTITUDE OF CORSET STYLES CAUSES CONFUSION.

Much discussion is going on at the present time regarding the fact that there are too many corset styles on the market at the present time. On taking the matter up with Canadian manufacturers it has been found that this subject is becoming more and more important each season. Apart from the fact that it is always more expensive to make a small quantity of garments, which is necessary when there are a great many numbers in a line, it also is possible to spend the time improving the line, which should be done.

Corset buyers have found out that too many styles make it very difficult for them to carry the proper lines in their department. Corset manufacturers themselves suggest that it would be more practical to carry a few lines from each manufacturer, but to carry a large number of sizes in these lines and not to duplicate the style at that price. That is, if there is a real good step-in in stock at $5.00 and this is made by one manufacturer, not to carry a step-in made by another manufacturer of the same quality and style, and in which there are no radical differences in make, at the same price. While there are not, as yet, any distinct changes in corset styles for the coming season, corset manufacturers are discussing and planning to make some more practical arrangement in the number of styles which are shown.

Tiger Brand
Underwear
For MEN :: For BOYS
Season 1927

TIGER BRAND
UNDERWEAR OF QUALITY
Tiger Brand Underwear for the Fall Season of 1927 shows a new note of individuality and distinction. As in previous seasons, Tiger Brand Underwear enjoys the fame of being extra well made. Tiger Brand Underwear always bears the Tiger Trade-mark. It is your assurance of quality. Our Agents throughout Canada are now ready to show this popular range for the Fall Season. You cannot well be without an assortment of these leading lines.
Made and guaranteed by:
THE GALT KNITTING COMPANY, LIMITED
GALT, ONTARIO
Agents: J. J. MacKAY, Vancouver, B.C.

Drygoods and Footwear

Drygoods, 1926-27

During 1926 the drygoods business in British Columbia registered what will, in all probability constitute a record as regards turnover, but many merchandising difficulties were evident, and these to a large extent still persist, especially as regards the cotton goods market. In this connection, however, it may be remarked that the heavy slump in prices both for raw and finished material, resulted in greater consumption, thereby enhancing the possibility of some profit from this section of the business.

British Columbia retailers have not been caught napping, and have overcome severe price revisions by more careful buying. They have fully realized that purchases made on a declining market must be limited to immediate needs, and that rapid turnover is becoming more and more an essential factor in present day merchandising.

Merchants throughout the province continue to purchase on what is generally termed the hand-to-mouth principle, and relying extensively upon jobbers and manufacturers to meet their needs as they require them. This method naturally involves more intensive work on the part of distributors, then was the case when reasonable anticipation of requirements called for sizeable orders.

The Cotton Market.

The cotton trade has presented the most difficult situation, and prices have slumped to an extent where today they are 25 per cent. lower than at the commencement of 1926, and if one were to figure the purchasing power of the dollar on a pre-war basis, raw cotton is selling today at a low price not touched within the past twenty years.

It is understood that the quality of the American crop is not all of a high standard, and the recent stiffening in price is the result of mills having to pay a higher than regular market price for high grade raws.

Considerable reductions have been registered on linoleums and table oil cloths for spring delivery, and this condition applies to the majority of goods having cotton as a base.

Thus far the representation that, because of the pre-war value while post-war cost of production still obtains, much cotton will remain unpicked, has not been accepted as meaning the quantity of the fiber available will be less than indicated in the latest government estimate.

Circumstances surrounding the problem as to cotton make it a pretty safe guess that manufacturers will continue to buy yarns as they sell their product—on the piecemeal basis, which operates to prevent the establishing of value by artifice.

The Wool Market.

Although the wool market has show a distinct weakening, prices here are not likely to be affected to any great extent, for the reason that the majority of materials come into this province from districts in the Old Land, where the coal shortage has caused higher operating costs at the mils, thus evening up any reduction in raw material. There is fear expressed in some quarters that spring delivery on certain woollen goods, more particularly the product of Scottish mills, will be somewhat delayed, owing to the large demand which has sprung up with the termination of the coal strike.

Silk.

Rayon and other artificial silks were reduced during the past year, probably as a result of the increased interest taken in the manufacture of this material, and the immense number of new plants manufacturing these fabrics springing up in all parts of the world.

Silk has also declined, but whether in sympathy with the Rayon movement or owing to United States' methods of manipulation, it is difficult to determine.

There is a sincerely bullish element in the yarn trade. This attitude ignores the size of the cotton crop and the stage of consumption, and is predicated, it appears, on the assumption that less cotton will be produced next year and that financial interests will be able to maintain prices meanwhile.

Mercerized Yarns.

Mercerized yarns are fairly active and prices comparatively firm on recently established lower levels, yet not uniform. At least one mercerizer is declining business at prices reported being accepted by others, and is maintaining capacity stage of output, it is stated by the management.

Hosiery mills are the chief consumers, buying heavily for fancy half hose and for women's silk, notwithstanding a narrowing of the welt and a more general use of all-over silk.

Worsted yarns are in a position more favorable to buyers than spinners, among whom competition continues keen. While wool gives evidence of a slight softening, recessions have been so narrow that the effect probably will not be felt in yarns. In fact, not in months have spinners been getting wool value plus spinning cost out of their yarns.

For primary interests, the yarn situation is decidedly spotty and unsatisfactory.

Notwithstanding heavy consumption of silk, the markets for raw give no evidence of real strength. Fluctuations have been within a narrow range, practically meaningless, but not improving the situation from the standpoint of the original markets.

The hosiery trades, generally speaking, have been buying cautiously, evidently reducing holdings for inventory purposes. Open contracts for very large quantities were placed during December by several of the larger mills, for deliveries in the first half of 1927.

It is to be assumed these buyers believe silk at current prices is a safe asset and feel assured of a continuance of the present stage of consumption.

There is being shown more interest in the counts ranging from seven to ten threads, this apparently evidencing a sentiment in favor of the simi-sheer stocking for this year.

Manufacturers of silk underwear are operating in the Japan fibre rather extensively, it is reported, in anticipation of an expanding use of the silk garments. The knitting trades, according to importers, anticipate a heavier consumption of silk this year than in 1926, despite the lower cost of cotton and broadening in the use of rayon.

While there appears nothing in the news from the markets for rayon to suggest price revision, there is manifest that periodic anxiety as to the plans of domestic producers for this year, in view of the extent to which imported rayon yarns may figure in the several types of the domestic product.

With an indicated underproduction of certain classes of the synthetic, it would appear at this range that rayon is more likely to undergo changes in manufacture for making it a stronger competitive yarn than that prices will be marked down, and that its application to a still broadening field will make for such an increase in consumption as to preclude the probability of any nearby downward revision.

IMMENSE INCREASE IN UNDERWEAR SALES

Women are buying more underwear today than ever before, however they may individually dress throughout the seasons. The general expansion of the underwear trades attests to this fact, as does the development of underwear departments in retail stores, and specialty shops dealing exclusively in this class of garment. There was a recent questionnaire sent out to the retail trade of the country in an effort to determine the relative sales value of silk, cotton (both domestic and imported) rayon and flannelette garments. While the answers show a great variety, the sum total of the evidence shows that every type of undergarment is in demand, that there is ample justification in the expansion of the trade as a whole.

Silk Underwear Staple.

It is generally recognized that silk underwear as a staple article is a development of the last decade or so. That which was formerly a garment worn by the very few, a garment sold twenty years ago from door to door, is now the most important garment in the underwear trade.

Silk underwear has been found to be a most practical investment. It wears and launders well, and has the added advantage of being a highly acceptable gift. The tremendous business done during the holidays has shown the increasingly significant part silk underwear plays in the gift season.

The supposition entertained in some quarters that silk underwear has entirely supplanted the cotton lines is discredited by answers to the recent questionnaire. As against one store selling 36 per cent silk lines, 20 per cent. rayon garments, and 25 per cent. domestic cotton underwear, there may be set the figures of a store that sells 45 per cent. domestic cottons, and only 15 per cent. silk garments.

There is one answer showing a store selling silk underwear exclusively, and there are others which would also show a 90 per cent. mark opposite silk, but against

Every Man Needs a

LIGHTHOUSE BRAND BUCKSKIN CLOTH SPORT JACKET

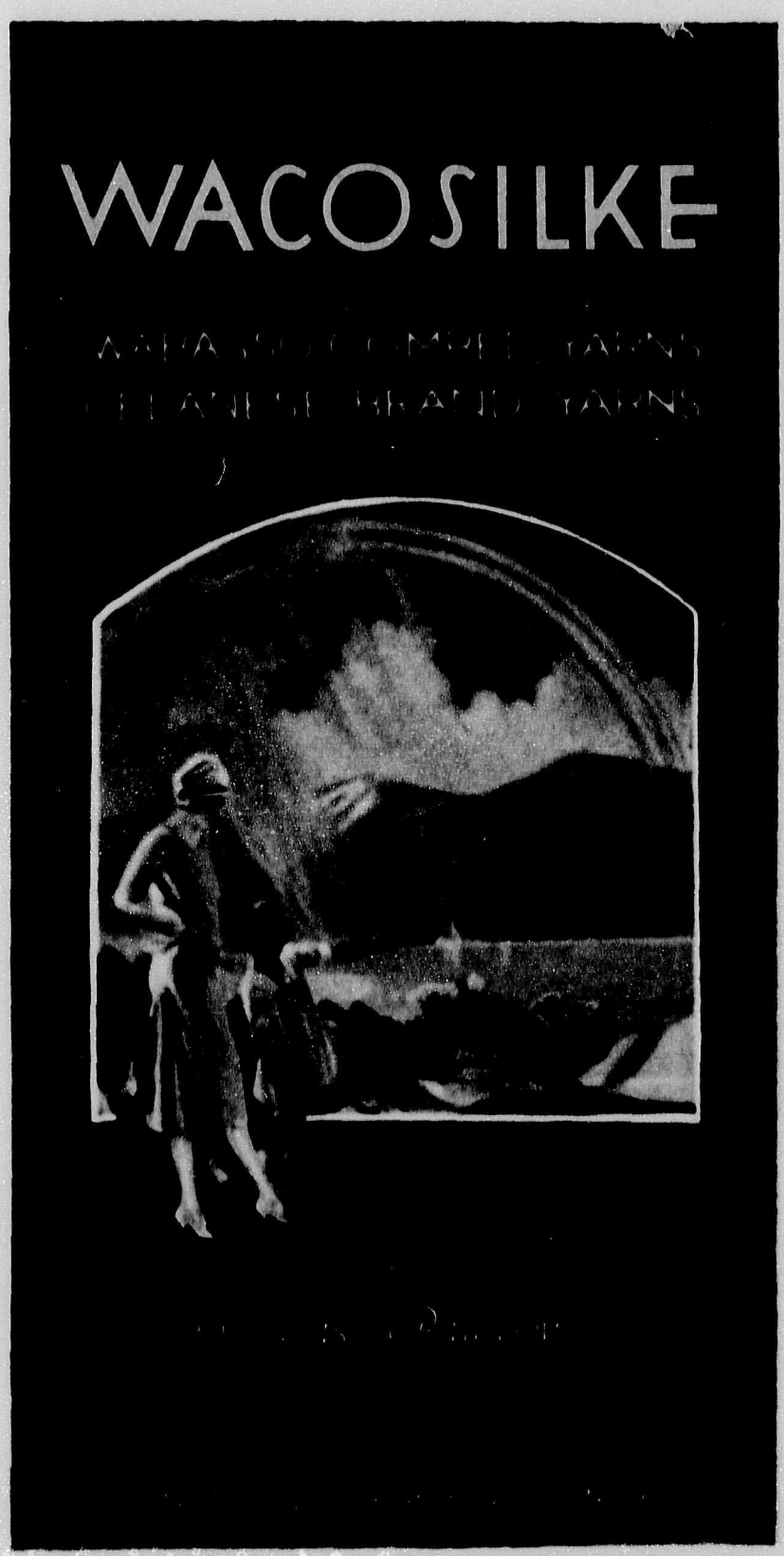
These new jackets are the correct thing for sports wear,—for every man—for every season. Splendid for skiing, skating, snow-shoeing, for hunting, fishing, boating, for golf and practically every other outdoor purpose.

Made of soft, double-finished cloth which looks and wears like chamois, these jackets do not shrink or lose their shape in the wash. Wrist bands are Penman's elastic wool ribbing.

Made in light or dark gray, chamois, dark tan and reindeer brown. Also in Mackinaw cloth checks in a variety of colors.

Rock Island Overall Co.
ROCK ISLAND, QUE.

Distributors:
R. A. SIME, 318 Homer Street, Vancouver, B. C.



For Spring

"Wacosilke" comes to the dealer with increased loveliness as well as increased advertising and increased prestige.

Every new tint that fashion favours — a greater variety of plain and figured designs — are included in the "Wacosilke" range for the coming spring and summer.

See them for yourself. Your jobber will gladly send you samples. Write him.

For Lingerie and Pyjamas

"Wacosilke" gives your customers the "feel" and exquisite sheen of silk; and far more service because this wonder fabric is NOT affected by moisture or perspiration. It may be washed as often as desired without affecting the quality.
Increasing sales mean steadily increasing profits for every dealer.

WACOSILKE

A combination of the finest WABASSO combed yarns and CELANESE brand yarns

"Pretty as the Rainbow"

For Sport Frocks and Summer Dresses

"Wacosilke" gives your customers all the beauty of silk, with the sturdy wear and smaller cost of "Wacosilke."

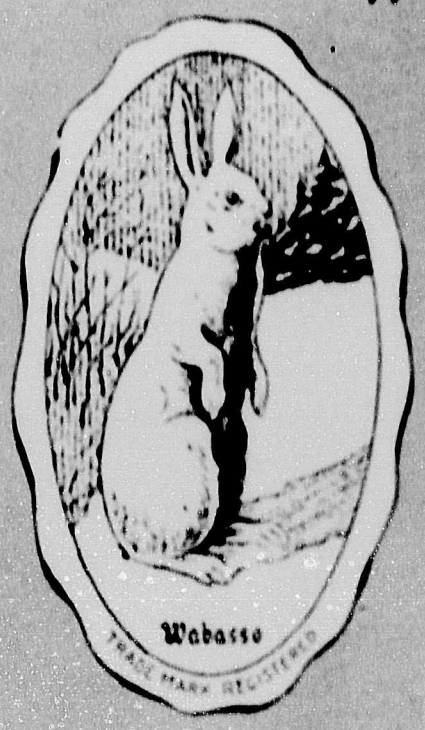
This wonderful new fabric has proven an unqualified success wherever shown — and the demand is steadily increasing.

The price per yard is less than silk; and gives you a good profit.

The Wabasso Cotton Company, Limited - Three Rivers, P.Q.

"Celanese is the registered trade mark in Canada of Canadian Celanese, Limited"

Good as Gold *White as Snow*



Specialize on Wabasso Cottons

SHEETINGS
SHEETS
PILLOW SLIPS
CIRCULAR COTTONS
CHECK NAINSOOKS
LINGERIE CLOTHS
BROADCLOTHS
SHIRTINGS
MADAPOLAMS
CAMBRICS
NAINSOOKS
LAWNS
VOILES
MULLS
TWILLS
LONGCLOTHS

NO store in all Canada — NO MATTER WHAT ITS SIZE — can offer its customers better Cottons than WABASSO. Nor can any store — no matter what its size — afford to carry Cottons of a quality inferior to Wabasso.

More and more, are the women of Canada demanding sound value for their money — and this, they receive always in WABASSO COTTONS.

These "Made in Canada" Cottons are produced in such quantities and qualities that every dealer can specialize on WABASSO; knowing that deliveries will be certain; and that the purity and finish of WABASSO COTTONS will always equal the best of the Old Country mills.

All Jobbers stock WABASSO COTTONS

Wabasso Cottons
are Canada's best

THE WABASSO COTTON COMPANY, Limited - Three Rivers, P.Q.

this evidence may be set a number of stores which sell 42 per cent. domestic cottons, and only 12½ per cent. silk, also those selling 45 per cent. domestic cotton and only 20 per cent. silk.

LIGHTWEIGHT FIBRE GOODS, SIMULATING SILK, USED IN NEW SPRING UNDERWEAR.

A very light weight rayon material is being used for certain lines of spring underwear, which market is slowly getting into active operations for the new season. The fabric in question simulates in texture a sheer silk and is claimed to be guaranteed colorfast and washable. The material is being developed in tailored lines such as nightgowns, chemises and step-ins, with picot edges and small ribbon trimmings.

A period frock which is typical of the new mode, adopted by both the younger and older sets. The uneven hem line, large bows at the waist line, deep V-shaped decolletage and lace flounces are found in varying combinations in the styles of today.

It is also used for the new evening petticoats, made in 26-inch lengths, a demand for which at this time is said to be taking preference over evening slips as the annoying shoulder straps are eliminated by the use of the petticoat. Rayon undergarments, both woven and knitted, are expected to continue as leading consumers of rayon yarns, succeeding to the previous premier position ofhosiery and cotton goods.

The rayon underwear and lingerie markets have practically adjusted themselves to the lower price levels occasioned by the reductions in the yarn, as stocks of finished goods and apparel are rapidly being liquidated, though buyers have been inclined to hold off and wait for the lower prices. The holiday trade has absorbed the major portion of the apparel stocks shipped at the previous prices.

The considerable growth in the use of rayon in knitted underwear, vests, bloomers, etc., has been one of the outstanding features of the past year, and rayon authorities contend that more of the fibre yarn has been going into underwear than in hosiery, which previously outstripped all other trades in the use of rayon. One of the domestic fibre producers estimated increased yarn sales to the underwear trade of close to 300 per cent. over the previous year, with only a small increase in hosiery.

Another notable development of the year-end was the preparation by some manufacturers of spring lines of men's underwear in knitted rayon, both shirt and drawers and union suits, but the movement is still in its experimental stage.

NEW FABRICS FROM PARIS

Satinska, a Heavy Crepe Satin, and Carmanka, a Heavy Silk Crepe.

Paris, January 1, 1927

Maison Blanchini has just put on the market two new fabrics which thew are featuring. Satinska, a heavy crepe satin, and Carmanka, a heavy silk crepe.

In spite of the weight, Satinska is supple and wiry. It comes in a great variety of colors, five shades of blue, six reds running from coral through the popular borbeaux and burgundies, four greens, including an interesting almond green (a color now being exhibited at several other houses), and browns and mauve-purples.

Carmanka is a decidedly rough crepe, but its colors are, by contrast, in the pastel scale. An undertone of beige runs through the majority of them. A color that is bound to find favor in this rough crepe is a pale flesh color, toned with enough beige to save it from being pink, and put it among the new popular nuance shades.

La Faille Eureka.

Maison Chatillin, Mouly, Roussel are featuring La Faille Eureka, a heavy but soft faille with one-sixteenth of an inch rib, which they are showing in almond green, blue marine and other colors Aristocrepe is another new specialty of this house. It is rather a

Two colorful sports costumes for 1927. One is a two-piece jersey costume, closely fitting at the hip, and of a length which shows little change from last season's models. The other is a plaid coat of original striped effect, and collar of fur, which in many cases is substituted by wolf or raccoon and is particularly smart for early spring.

"No Rip, no Tear—You get the Wear"

RE-ORGANIZED AND THOROUGHLY UP-TO-THE-MINUTE IN MANUFACTURING

MEN'S WORK GLOVES

and MITTS,

Leather Vests, Coats, etc.

SOLD ON A WIDE OPEN GUARANTEE. SATISFACTION TO OUR CUSTOMER AND YOURS.

SERVICE, QUALITY AND AT A PRICE THAT GIVES YOU A BETTER PROFIT.

WRITE FOR PRICE LIST NOW.

SANDELL GLOVE Co., Ltd.

Granville and 64th Vancouver, B.C.

"PRIDE OF THE WEST"

LUMBER JACK SHIRTS

Large Variety Fancy Plaids in Soft Wool Flannels, and Heavy Mackinaws for Immediate Delivery.

Made by

Mackay Smith, Blair & Co., Limited

VANCOUVER, B. C.

Wholesale Dry Goods, Men's Furnishings Notions.

MEN

like the Fit, Wear and Comfort of

ATLANTIC

THE UNDERWEAR THAT OVERWEARS

ATLANTIC UNDERWEAR
Limited
MONCTON, N.B.

E. H. WALSH & COMPANY
MONTREAL and TORONTO
Selling Agents for Quebec, Ontario and Western Provinces

ATLANTIC
UNSHRINKABLE

light weight crepe, but very closely and finely woven, which gives it a smooth surface. It is without gloss and is most popular in Bordeaux reds, but comes in electric blue and a wide range of colors.

This house is also featuring tub silks, in durable weights, in stripe and plaid designs. Blue and red motifs, with variations of these shades, on a beige background are most popular. The stripes are vertical and wide, some of them five inches in width, and are sometimes employed as borders.

RAW SILK MARKETS IN JAPAN DUE FOR DECLINE.

From data received on the Japanese silk situation, it is seen that the present supply is large enough to more than offset the small domestic storage and in view of declining wholesale sales of silk goods, further declines in raw silk and silk goods are probable. Silk yarns are likely to be weak in price. The domestic position is so strong, however, that if the Japanese Government were to finance storage Kansai best No. 2 would not fall much below $5.70.

Among the more important of these supporting factors the following should be listed:

The domestic storage of raw silk is unusually small, being only a little over 35,000 bales, or 11 per cent, under the storage for the same time a year ago. Compared with deliveries, domestic stocks are therefore, quite small.

Imports of raw silk have been moderate in comparison with deliveries in recent months.

While the trend of the activity of silk looms has been upward since June, wholesale sales of silk have been relatively large in comparison with loom activity.

Perhaps the unconfirmed reports that the Japanese Government may finance the holding of surplus silk stocks in Japan may be mentioned, although it is not known that such action will be taken or that it would be effective if it were.

Certainly a condition of large mill activity and wholesale sales, coupled with relatively low imports in stocks, does not seem to go with a declining trend in prices.

Reasons for Weakness.

On the other hand, however, there are plenty of good reasons for the sagging trend referred to and those are sufficiently strong to make it difficult to see how the price of silk can show any sustained advance during the next few months.

The autumn Japanese cocoon crop is a little above that of last year, thus continuing the gain in production.

Large stocks of raw silk have accumulated at Yokohama. Such stocks have recently been reported at over 40,000 bales, and appear to be much the largest since the autumn of 22. Such a condition is bound to put pressure on the market and it is little wonder that we are hearing talk of "pegging" the price and of appeals for assistance in stabilizing prices.

Spindle activity is high in comparison with the activity of looms, which is not only anunfavorable general symptom, but forecasts weakness in the markets for silk yarns.

The low level to which cotton has fallen tends to depress silk values.

With cotton yarn and goods so cheap, the present level of silk goods prices is likely to cause reduced consumption.

Department store cales of silks and velvets fell off sharply in September and were the lowest for that month in any recent year.

Wholesale silk sales declining. Buyers of silk cloth show a pronounced hesitation to make commitments for the spring, particularly forp rinted goods. There is severe competition in the marketing of silk goods, more especialy of the lower qualities.

Thus, although the domestic statistical position of raw silk is strong, the primary market is over-supplied, and at the same time the markets for the finished product are at most but fair and show much hesitation and uncertainty as to the future.

MEN'S WEAR STYLES FOR 1927.

Fancy Patterns in Brown, Gray and Blue Stressed in Overcoatings for 1927

In the face of strong indications that blue overcoatings will again be widely favored next fall, the woollen mills are bringing out fancy cloths in 30 to 34-ounce weights, which are expected to bid for a large portion of the ne wbusiness. Mill agents admit that blues had been underestimated this season, but that this fact will not deter them in developing exceptionally fancy lines for next winter.

Browns to Rival Blues.

This collection is not yet complete, but is representative enough to indicate that medium to dark browns including reddish and Burma shades, medium grays and blues will be the colors principally relied on to compete with the solid blue vogue. The patterns are royal and inclined to Glen plaids, checks and stripes, as well as other fancy effects in which lighter colored yarns are interspersed through the more modulated ground weaves.

Stripes are outstanding in suitings for next fall, and plaids are expected to continue in favor. Clothing manufacturers are not anxious to stress fancy patterns too strongly because of the difficulty encountered in tailoring, matching the plaids and novelties in the garment, thus reducing speed of operations and increase the cost of output. Clothiers say the style for next fall will call for velvet colars on coats, and it is suggested that they will be used on fancy coats as well as solid colors.

Activity Well Under Way.

Manufacturing activity on spring clothing is now well under way and indications point to a busy season ahead for most of the manufacturers. This expectation is based largely on indications that the present season will witness a repetition of the experience of last season, when a strong tendency on the part of retailers to postpone commitments or curtail them early in the season was followed by a steady succession of re-orders later on that kept factories busy right up to the opening of the lines for the following season.

This condition merely reflects the prevailing merchandising ideas of the retailers, who plan their buying on a budget basis, order a certain percentage of their requirements in advance and then add to their commitments as the season develops. This is a method of operating that has introduced decided changes

into the industry but which is by no means confined to men's clothing.

Plaids, stripes and bright patterns, promoted by woollen mills and clothing manufacturers as a means of stimulating spring business, appear to have been warmly received by the retailers, particularly in the smarter lines of clothing, with the result that manufacturers are now faced with new problems of production resulting from these pronounced fabric patterns. In the extremely high grade lines of clothing it is regarded as essential that the patterns match with mathematical precision, and in a season when pronounced plaids and similar designs predominate, this has a tendency to slow down production as cutters can cut fewer garments at one operation and greater care must be exercised through the various operations to make sure that the patterns match exactly.

FOOTWEAR PRODUCTION IN CANADA

The production of machine-made boots and shoes in Canada this year seems likely to reach, and may exceed, the 17,000,000 pair mark compared with an output of 15,885,000 pairs in 1925. This year's total will be the largest since 1919, and will be near the output of 17,300,000 pairs in 1912, which was the best pre-war year. Despite improvement this year, the Canadian shoe manufacturing industry is still operating at considerably less than capacity, and it has been estimated that the present plants on the average could increase their output by about 40 per cent., without working overtime and without any increase in manufacturing equipment. Imports of boots and shoes into the Dominion have shown an increase in value of nearly 15 per cent ,as a result of larger importations from the United States, while exports of Canadian-made leather footwear have declined, and for the 12 months ended with October of this year amounted to only $275,030 in value. This latter total is in striking contrast with the exports in the fiscal year 1919-20, which were valued at $5,679,720.

BETTER LIGHTING.

No up-to-date retailer has to be told the advantages of good store lighting, as it has been well proved that proper illumination will assist the merchant in attracting passersby, in the appealing demonstration of merchandise, and in the proper selling of goods to insure lasting satisfaction.

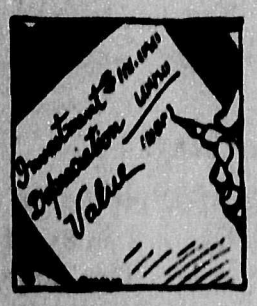
Every merchant knows these things, but as yet comparatively few retailers seem to realize the extent to which proper lighting can improve their business. You may carry a hundred lines of quality goods,—you may have merchandise of unequalled merit,—but there is only one medium which makes it possible for you to bring home the quality of your goods to your customers in a convincing manner. That medium is proper lighting.

A well lighted store, other things being equal, will do more business than a poorly lighted store. The average retailer occupies a limited field, and competition is constantly becoming keener as the number of stores increase.

Despite keen competition, capable merchants are proving their ability to stand out from the crowd, to draw customers away from dark, neglected stores, to stop a higher percentage of people before their windows, and to increase the amount per purchase per customer.

Modern store keepers do not merely install good lighting in their establishments, but they keep their lighting equipment in good condition at all times. Every lighting socket should be fitted with the proper lamp; the value of even the most carefully planned lighting system can be nullified by dead lamps and empty sockets. Above all, lamps and other lighting equipment should be kept clean. Dirt on reflectors and lamps is responsible for the loss of as much as 40 per cent. to 60 per cent. of the light you pay for.

WRITING IT OFF



It takes a good deal of courage to put a valuation upon assets, a valuation upon that fine new machine or show counter or building, which is considerably below what you paid for it, even though the time of purchase may have been almost yesterday. And yet the second-hand dealer and the real estate broker will undoubtedly mark off a large proportion of the purchase price if you wish to sell. The valuation at the time of re-sale is the one which counts.

The only proper manner to figure depreciation is to do so progressively and serially. It is only necessary, in the case of most business equipment, to estimate roughly the number of years which that equipment may reasonably be expected to give maximum and satisfactory service. You may know that it will wear out or be superseded by another and vastly better model in five years. Then you deduct 20 per cent. of its original cost from its valuation progressively every year, which will of course bring you to value zero at the end of five years. The expense of repairs on that equipment during the five years period should not effect this figuring. It should not deter the progressive depreciation rate, though the possibilities of longer life through care and repairs may well be considered when the probable life of that equipment is first determined.

It the case of your building, if you happen to own it, depreciation is customarily reckoned by deducting annually from the last valuation of it the amount you would probably pay as rent if you had a landlord.

Add total depreciation to total operating expenses annually. It is customary not to give one's self the benefit of the doubt, in case one arises, but rather to give it to the Valuation Account. One thereby stays on the safe side.

If it is desired to know the percentage of depreciation during a period, it is found by dividing the total of current depreciation by the total of net sales. It will be found interesting and illuminating to compare these percentages from year to year.

TIPS FOR LIVE CLERKS

IF YOU MISS THE SALE.

There are, unfortunately, two kinds of store visitors. One kind buy—the other walks out without making a purchase. There was a buyer thought in the latter visitor's mind as he entered, but the clerk missed the sale.

Some of the reasons why sales are missed are remediable. The store should have disposed of merchandise, but did not. Here is a group of reasons for lost sales:

1. The visitor who waits a long time for attention, gets impatient, and walks out. This is a serious reason, for it may actually produce ill-will in the party, so that he does not visit the store in future. Such leavings can be reduced to a minimum if the nearest clerk, or any passing clerk, makes it a point to not to the new arrival, with a smile, while continuing service to the customer ahead. The visitor thus recognized is given assurance that the store means to give him attention. He is not apt to walk out unless absolute urgency of time compels.

2. The visitor who does not find what she wishes. Some stores require all clerks to report on a special bland all calls which the store has been unable to fill. The clerk makes an entry when each call of this nature comes, so there is no chance of an unfilled call not being reported.

This is an excellent practice—in fact, though the store do not have it introduced as a system, it is a good idea for the clerk to call such missed sales to the proprietor's attention. He can stock the article if advisable, or he may be able to do what an alert dealer did a short time back. Of a new article just coming on the market, heavily advertised, another store secured a supply first, through a delay in our friend's shipment. Calls began to be made. The clerks were instructed to say, "We expect this in to-morrow or the next day," and to offer to deliver when received. In this way a number of sales were "saved."

3. Sales lost because the salesman does not possess sufficient buying skill. Many of these can be "saved" through the strategy of calling on a brother salesman equal to the situation. A special signal can be originated, or the salesman can simply say, "Let me have Mr. Jones help you—this line of goods is his specialty."

4. It is not uncommon for customers, arriving home, to find they have forgotten to buy something. Maybe it was the principal reason for the store visit. Such forgetfulness can be reduced to the minimum if the salesman is, first, business-like. Selling should not be made a "fanning bee" or "gossiping party." True, there can be incidental conversation, but the salesman should attend right to business and keep the subject of the store call right in mind. Suggesting things to the customer is a way of stimulating memory. "No, I don't want that, but I do wish——," is a reply quite often made to suggestions.

5. The customer who objects to a price. Maybe the salesman could have persuaded his customer that the price, quality considered, gave him the best value available. Maybe superiorities, producing the higher price, can be made effective selling arguments.

No conscientious salesman likes to see the customer, not buying, leave. Don't let the matter stop with a feeling of chagrin. Analyze the incident. Could you have avoided it? Can you avoid it when a similar situation arises again? Through search analysis, and later action, will come decrease in lost sales.

RAYON PULP TO BE MANUFACTURED IN NEW WESTMINSTER.

Poplar Island to be Purchased from Federal Government for Industrial Site.

After several months of pending negotiations, officers of the Canadian Rayon Pulp Company have annouced their decision to go ahead with the erection of a modern plant where sulphite pulp for the manufacture of Rayon silk and mechanical groundwood pulp will be processed.

The company was incorporated last February with a capitalization of $2,825,000, and an option taken on Poplar Island, but an immediate start on the building of necessary accommodation was indefinitely delayed.

The company, since it was first formed, has been completely reorganized. One hundred and fifty thousand dollars have been subscribed as the starter of the initial bond issue of $750,000, and this amount was found sufficient to warrant ordering the machinery for the seventy-ton pulp mill.

Poplar Island, which was at first intended to be leased from the Dominion Government, is to be purchased from the Ottawa authorities. It consists of twenty-eight acres and is considered an ideal industrial site.

Initial Operations.

The first of the two units will consist of a plant for turning out fifty tons of sulphite daily for the manufacture of Rayon silk. This is a chemical process, the wood being cut to certain proportions and cooked and chemically treated.

The second unit will be a plant for turning out twenty tons of mechanical groundwood pulp daily. This pulp will be used by the Westminster Paper Company for the manufature of tissue and wrapping paper and by the Sidney Roofing and Paper Company, located on the outskirts of Victoria, which has done a thriving business in roofing during recent years and which is now turning its attention to the manufacture of paper boxes.

The following well-known business men are identified with the project; J. J. Herb, president of the Westminster Paper Company Ltd. and the Pacific Coast Paper Co., Bellingham, Wash.; E. N. Riddell, manager of the Westminster Trust Company; N. S. Lougheed, president of the Abernethy-Lougheed Lumber Company; C. H. Lain, owner of the Lain Logging Company and H. L. Edmonds, member of the legal firm of Whiteside, Edmonds and Selkirk, who is acting as secretary for the company.

ONTARIO PROVINCIAL SECRETARY PASSES

It is with deep regret that we have recently received announcement of the death from pneumonia of W. C. Miller, who was long associated with the work of the Association, and at the time of his passing was secretary for the province of Ontario. Merchants, not only in Ontario, but throughout Canada have lost the influence and advice of a man who possessed long experience in dealing with problems of interest to their class in the country ,and his death will be severely felt by all.

All Things Being Equal

why not sell our own?

Every unnecessary sale of foreign-made goods you make is at the expense of goods made in Canada, and means less prosperity for Canada and yourself.

PERFECT SEAL

AND

GEM

These two nationally-known Canadian brands will stand comparison with jars made anywhere in the world. You can recommend them with the knowledge that they are at once Canadian and the best.

The Improved "GEM" JAR

A Screw-top Jar that has given satisfaction throughout long use. A favorite with home canners.

Order from your wholesale and look for the Made-in-Canada Stamp on the Jar

DOMINION GLASS CO. LIMITED

MONTREAL

HARDWARE, OIL *and* PAINTS

HARDWARE TRADE NOW BUSY AT ANNUAL INVENTORY.

Collections Fair and Most Prices Firm.

With the holiday business over, the hardware trade is now busy at taking their annual inventory. Holiday business developed slowly with the hardware dealers, and jobbers, but the late business for gift items was considered unusually good in this field. Staple lines all comparatively quiet.

Wire Products.—The demand is normal for this season of the year. Prices are unchanged.

Sash Cord.—Prices remain at the current low levels and sales are seasonally quiet.

Handles, Tool. — Sales are seasonably good and prices are firm.

Wrenches.—There is a satisfactory volume of business and prices are firm.

Automobile Accessories.—Following the close of the holiday business sales are somewhat quiet.

Chains.—Chain prices continue strong, but with no actual advances reported.

Files.—Sales are seasonable with prices unchanged.

Building Hardware.—Prices are now about as low as they can go with safety.

Steel Sheets.—The current demand is light with prices unchanged.

Solder and Babbitt.—A good demand continues at high price levels.

Lanterns.—Sales are showing a fair volume, with current prices holding firm.

Rope.—Manila prices are holding very firm, sales are quiet with indications of advance.

Paints and Oils.—There is a seasonable demand, with prices unchanged.

Game Traps.—The demand is holding up fairly well.

Shovels.—A fair amount of business is being placed which is mostly for early spring shipment.

Skates.—The holiday trade in this line has been very satisfactory.

Pyrex Ware.—Sales are quiet after heavy holiday buying. Prices are unchanged.

Coal Hods.—Sales continue at a fair rate with stocks well sorted. Prices are unchanged.

Door.—Combination as well as straight screen doors are seling for later delivery.

Weather Strip.—There is a good demand for this product with stocks becoming broken.

Oil Stoves.—Future orders still are light with present demand very limited. Prices are steady.

SERVICE STATION OWNERS OF PACIFIC COAST VISIT VANCOUVER.

Live Wire Section of R. M. A. entertains Delegates

On January 12th the Independent Service Station owners of the Pacific Coast held their third annual convention at the Masonic Teple, Seattle, when practically every member of that body attended, and the three sessions held during the day and evening were replete with discussions of vital interest to the service dispensers present. No stone was left unturned to make this the best convention in the history of the organization, and following the election of officers for the ensuing term, members participated in a banquet, entertainment and dance.

Reports from Seattle show that the automotive service field throughout the west underwent the greatest development during the past year that it has ever known, and there was a generally accepted decision among these progressive operators, that branch work on a large scale must be undertaken during the present year if successful business is to be continued to the end of 1927, and throughout succeeding years

A matter of interest was the large number of former filling stations, supplying only gas and oil which were during the year transferred into real service stations, capable of rendering every conceivable service to automobile owners Everything considered, the success of 1927 will be measured in ratio to the extent of the service rendered by members of the association to the motorist.

Delegates Visit Vancouver.

On the following day, delegates made a trip to Vancouver, where they were entertained by the Service Station Section, R. M. A., at an informal meeting, followed by a dance at Lester Court, Davie Street.

This was the direct result of the visit to this city last December of H. C. Dahlstrom,, G. C. Neal, L. K. McBreen and I. N. Diebler, who attended a get-together meeting organized by the local association, when a vote was taken to affiliate with the Pacific Coast Association, and indications point to a consummation of this proposition.

A large measure of the success of the evening's entertainment was due to the splendid co-operation of oil dealers, wholesalers, and accessory houses, who subscribed liberally to funds necessary to put over this worthy effort of the Service Station owners of Vancouver.

California President's Message.

To the Officers, Members and Friends, whose Loyalty and Efforts have contributed to make Checkered Flag deals a Realty:

With a heart attune to the importance of the task and prompted by the season's spirit of good cheer and trustfulness, we prospect the future through he vision of the past.

Out of the tangle of necessity and ambition has come the blue and white Checkered Flag emblem, the

flag that stands for honesty, cleanliness, service and mutual understanding.

From the day of its inception men have labored to make the idea grow in our minds that there is a necessity for better understanding, confidence and fellowship between ourselves, with those from whom we buy and those to whom we sell. They have seen this become a realty.

Seasons change, conditions change, men come and go, but an idea that is right lives on.

Hundreds of determined loyal men have been recruited to our ranks, hundreds more stand ready awaiting the call, all realizing the importance and urgent need for friendly understanding and co-operation.

The idea is right, our cause is right, and the seed planted this year will yield in time an abundant harvest for our mutual good.

The year 1926 has been marked with determination and sacrifice to insure us that our association would be the organization we should have. The results are before you, the success is apparent.

We approach profound possibilities for the year 1927."

Yours to serve,
STANLEY C. SCOGGIN,
President Independent Service Station Owners, Inc. of Calif.

Starrett Co. Gives Employees Bonus.—The L. S. Starrett Co., Athol, Mass., makers of small tools, paid a bonus in the form of a percentage of the entire amount earned by each during the six months ending with December 31st. The percentage was based on the length of service of employees, and ranged from 4 to 8 per cent.

McLennan and McFeeley Co., Ltd., Holds Annual Travellers' Convention.

The sales force of McLennan and McFeeley Co., Ltd., held its annual travellers' convention on January 3rd, 4th, 5th, 6th and 7th, when many items of interest were discussed.

SOAPS, WASHING COMPOUNDS AND TOILET PREPARATIONS INDUSTRY IN CANADA—1925

According to a statement just issued by the Dominion Bureau of Statistics at Ottawa, production in the soaps, washing compounds and toilet preparations industry in Canada amounted in value to $17,388 506, in 1925, as compared with $15,96,318 in 1924. Statistics for this industry covered the operations of 88 different establishments, which reported a combined working capital of nearly 17 million dollars, and gave employment to 2,050 persons throughout the year. Of the operating plants, 36 manufactured soaps of various kinds as the chief product, 21 produced washing compounds and 31 were engaged in the preparation of perfumes, cosmetics and other toilet essentials.

Soaps.—The 36 plants in Canada engaged primarily in the manufacture of soaps were distributed by provinces as follows: Ontario, 19; Quebec, 9; Manitoba, Alberta and British Columbia, 2 each; and New Brunswick and Saskatchewan, 1 each. Production from these plants was valued at $13,568,-252, as compared with an output value of $13,187,267 in 1924. Among the main products were 47 million pounds of household soap worth 3.5 million dollars; 39 million pounds of laundry soap at a total selling value of 3.9 million dollars, and nearly 16 milion pounds of toilet soap worth 2.5 million dollars. Soap powder, crude glycerine, refined glycerine, toilet preparations, and cleaning preparations of various kinds were the other main products. The production of soaps in other industries amounted in value to $259,234.

Washing Compounds.—The 21 establishments operating in this industry in 1925 were located as follows: 10 in Ontario, 5 in Quebec, 3 in Manitoba, 2 in British Columbia, and 1 in Alberta. These plants made commodities for sale worth $500,126, which was an increase of nearly 50 per cent. over the output value for 1924. Javelle water and ammonia powder were the main products. Output of of washing compounds in other industries amounted in value to $3[illegible],075.

Toilet Preparations.—Although considerable quantities of perfumes, cosmetics and toilet preparations are made as minor products of several other industries, in 1925 these commodities represented the principal products of 31 establishments in Canada distributed as follows: 18 in Ontario, 9 in Quebec, 2 in Manitoba, and 1 each in Alberta and British Columbia. Output from these plants in 1925 was valued at $3 320,128; the production of toilet essentials including hair tonics, perfumes, tooth paste, etc., but excluding toilet soap, amounted in value to $3,055,636 and as $1,345,735 worth of similar commodities were made in other industrial groups the total production of toilet preparations in Canada was valued at $4,401,411 in 1925.

Imports of soap into Canada during the calendar year 1925 were valued at $1,128,154. This total included 941,316 pounds of castile soap worth $76,635, most of which came from France; 9,574,632 pounds of common laundry soap valued at $694,929 mostly from United States; 96,482 pounds of liquid soap at $9,978; 461,755 pounds of soap powder and powdered soap valued at $38,430; toilet soaps not included elsewhere were worth $237,802, and harness soap, whale oil soap, pumice, silver and mineral soaps made up the remainder of the imports in this class.

Exports of soaps in the same year were valued at $630,-731: over 4.2 million pounds of toilet soap worth $509,519 and 357,036 pounds of other soaps valued at $31,312 were shipped to foreign countries.

Imports into Canada of perfumery, cosmetics and toilet preparations amounted in value to $1,073,451 during 1925. Export data for these commodities are not available.

IT PAYS—
To Light Up Your Store

People turn from the gloom of the Winter street to the cheery, lighted interior of a store just as moths turn to a flame. People like to shop in a well-lighted store—it looks prosperous and up-to-date and inviting!

Store Lighting Fixtures

Buy them on small monthly payments. We make installation on your present outlets without charge. Phone Sey. 5000 for Free Estimate on fitting your store with new, business-bringing fixtures.

BRITISH COLUMBIA ELECTRIC RAILWAY CO.
VANCOUVER VICTORIA

HARDWARE PRICES CURRENT

The following are prices quoted for principal lines of leading wholesale firms. Prices quoted are necessarily subject to market fluctuations.

AMMUNITION.
Loaded Shot Shells.

	M
Dominion:	
Canuck.	
12 G x 26 x 1⅛ ch.	$45.00
12 G x 28 x 1⅛ ch.	46.00
Imperial.	
12 G x 26 x 1⅛ ch.	57.00
20 x 28 x 1⅛ ch.	59.40
American.	
U.M.C. Nitro Club 12 G x 26 x 1⅛ ch.	52.85
Peters High Gun	52.85
U.M.C. Arrow 12 G x 26 x 1⅛ ch.	59.25
Peters Premier	59.25
Metallic Ammunition.	
Dominion	
22 short Smokeless	4.50
22 long Smokeless	6.75
22 L. Rifle Smokeless	7.50
22 L. Rifle Lesmok	6.30
American.	
22 Short Smokeless	5.10
22 Long Smokeless	5.85
22L. Rifle Smokeless	17.00
22 L. Rifle Lesmok	7.10

ANVILS—Peter Wright, 50lbs. to 120 lbs., 24c; over 120 lbs. 23c.

AXES—Boys' Axes, 1½ lbs. $12.00 to $13.20 doz.; double bit axes, unhandled, $22.20 to $25.20 doz.; hunters axes, $13.00 doz.; single bitted axes, unhandled, $14.20 to $16.00 doz.

BARS—Crow, $11.00 per 100 lbs.

BELTING—Lace, rawhide sides, $1.45; cut 3/16 at $2.45 per 100 feet; ¼ at $3.10 per 100 feet; ½ at $4.50 per 100 feet.

BOLTS, CARRIAGE—(in full packages). ½ and smaller up to 6-in. long, less 36 1/3 off list; over 6½ in. 27½ off list. Note new larger, all lengths, less 20 off list. Note new list prices in effect.

BOLTS, MACHINE— ½ and smaller up to 6-in long, less 45 off list; over 6-in. less 35 off list; ⅝ 17½ and ¾ less, 30 off list. Note new list prices in effect.

BOLTS, STOVE—Less 35 off list.

BOLTS, TIRE—Less 20 and 10% on all bolts for broken packages.

BOARD, Beaver—Per 1,000 to 5,000 feet. $51.00 per 1,000 feet.

BOILERS, RANGES—30-gals. $11.55 each.

BUILDING PAPER——Tarred, .84 to $1.04 per roll, according to quality; plain $1.16 to 60c per roll.

BUTTS—Plated, 241, antique copper and dull brass finish 3½ x 3½ per pair 38c; 3½ x 3½ per pair 33c; 4½ x 4½ per pair 67.

BUTTS—Wrought steel, No. 804, 2½x2½. $1.65 per doz.; 3½ x 3½ $2.25 per doz.; 4½ x 4½, $4.00 per doz.

CARPET FELT—16 oz. 50-lb $3.75 roll.

CATCHES, CUPBOARD—Old copper and dull brass finish, $10 per thousand.

CHAIN—Coil B. electric weld, 5-16, $19.50 per 100 lbs; ¼, $13.40 per 100 lbs. 5-16, $15.50 per 100 lbs.

CHAIN—Logging, 5-16 x 14, $3.00 each; ⅜ x 16, $5.75 each.

CHOPPERS FOOD—Universal No. 0, $22.20 doz.; Universal No. 1, $27.00 doz.; Universal No. 2, $32.00 doz.; Universal No. 3, $42.00 doz. Home, No. 55, $2.50 each; Home, No. 65, $3.75 each.

CHURNS, BARREL—No. 6, $10.70 each; No. 1, $11.10 each; No. 2, $11.50 each; No. 3, $12.75 each.

CLEVIS, MALLEABLE—Per lb. 16½c.

CLOTHES LINE WIRE —50c a hundred feet.

DRILLS—Bit stock 35/5 off new list; blacksmith ¼-in. 35/5 off new list.

EAVESTROUGH—Per 100 feet, 8-in. $5.70 10-in., $6.45; 12-in., $7.55.

FILES—Great Western, 55% off list; Black Diamond 35% off list.

GARDEN HOSE—In 50 ft. lengths, uncoupled—Terminal City ½-in. x 3 ply, $9.50; ¾-in x 3 ply, $12.00; Wire bound, ½-in x 4 ply, $15.00; ¾-in. x 4 ply, $16.50; corrugated, ½-in x 3 ply, $12.00; ⅝-in. x 3 ply, $14.00; ¾-in. x 3 ply, $16.00.

COUPLINGS ATACHED —½-n., ⅝-in., ¾-in., 25c a set.

GAME TRAPS—Victor, per doz. No. 0, $1.50; 1, $2.40; 1½ $4.50; 2, $5.40; 3, $9.00.

W & N.—doz. No. 0, $4.50; 1, $5.00; 1½, $7.00; 2, $10.00; 3, $14.40.

Jump—No. 1, per doz. $3.10; 1½, $4.50; 2, $7.20; 3 $9.00.

HINGES—Per doz. pairs—Heavy strap, 4 in. $2.25; 5-in. $3.75; 6-in. $5.00; 8-in. $4.75.

CORRUGATED TIES—Per dozen pairs—4-in. $3.50; 6-in. $6.30; 8-in $6.00; 12-in $12.55.

HORSE SHOES—Iron, Nos. 0 to 1, $9.75 per 100-lbs.; iron, Nos. 2 and larger, $9.50 per 100 lbs.

IRONS, SAD, COMMON—Per 100 lbs.—6 lbs. and over 20c; 3, 4, and 5 lbs. 22c.

IRON BAND—Per 100-lbs.—1½-in. $4.00; 1¼-in $4.00; 1-in. $4.00.

IRON, BLACK SHEET—per 100lbs.— 16 guage $5.20; 24 guage $5.75; 18-20 guage, $5.50; 26 guage, $6.00.

IRON, GALVANIZED SHEET—Per 100 lbs —28 gauge American or English, $7.25; 24 gauge, $4.75; 18-20 gauge, $5.55.

KNOBS, RIM DOOR—Japanned, $3.25 per doz.

LAMP CHIMNEYS—A, per case 2 doz., $1.20 per doz.; A, per doz. $1.40; B, per case 2 doz. $1.40 per doz.; B, per doz. $1.75.

LANTERNS—Short or long globe, plain, $14.50 doz.; Japanned, $15.40.

LAWN MOWERS—

Empress 12x5 blade, $13.70; 14 x 5 blade, $14.25; 16x5 blade, $15.10; 18x5 blade, $15.75; 20 x 5 blade $16.00.

STAR—9-in wheel, 3 knives, each, 12-in $6.00; 14-in. $6.25; 16-in., $8.50; 4 knives, 12-in $9.70; 14-in. $10.65; 16-in., $11.00.

MATTOCKS—Pick, $9.60 doz.; Cutter, $9.60 doz.

NAILS, WIRE—Base, $3.55 f.o.b. Vancouver; Cut, base $7.50 f.o.b. Vancouver.

PICKS—Clay, 6-7 lbs. $3.40 doz.

PINE TAR—1 gal. $1.10 each; ½ gal. 35c each; ¼ gal. 20c each.

PLASTER OF PARIS—$1.60 per 100 lbs.

RIVETS AND BURRS—Black carriage, 5lb boxes 57c; No. 2 assorted coppered rivets No. 2, 31c lb.; assorted copper rivets and burrs 33c; No. 2 assorted coppered burrs and burrs 31c per lb. No. 2 coppered burrs 27c per lb.; Coppered rivets 26c per lb. Copperd burrs 27c per lb.

ROPE BASE—British manila base, 24c; pure manila base, 29c.

RADIO RECEIVING SETS — The new Thermiodyne TF5, $185.00 less 30 per cent.; the New Thermiodyne TF6, $215.00 less 30 percent.; Algonquin, $95.00 less 33 1-3; Trans Atlantic, $75.50 less 33 1-3; Premier Ensemble, $45 less 33 1-3.

LOUD SPEAKERS—Cone type Jewett, $30 less 30 per cent.; Super Speaker Console, $42.50 less 30; Home, $13 less 30.

BATTERIES.—No. 765, $1.45 each; No. 767, $4.10 each.

HEAD PHONES — Brandes Superior, $7, less 30 per cent.; Marconi, $6 less 30.

SAWS, BUCK—Happy Medium, $16.50 doz. Happy Idea $16.50 doz; Diamond No. 6 $16.50 doz.

SCREWS.—Bright flat head 70/10 off list; bright round head, 67 /3/10 off list; brass flat head 65/10 off list; brass round head 60/10 off list

SCREW CAPS—60 off list.

SCREWS, SET—40 off list.

SHOVELS AND SPADES—Olds or Fwt. $11.50 per doz. ⅝ Jones or Bulldog $13.70 per doz

SCOOPS—Moose No. 4 $16.50 doz.; No. 6, $17.30 doz.; No. 8, $18.00 doz.; No. 10, $18.70 All above in black finish.

SOLDER—½ x ½ case lots, 50c per lb; less, 55c per lb.

SPIKES, PREMED—Per 100 lbs.—¼ inch. $3.65; 5/16 $3.95; ⅜-in. $4.45.

STAPLES—Galvanized fence, $4.50 per 100 lbs. in full kegs; galvanized poultry netting, $10.00 per 100 lbs. in full kegs.

TACKS—Carpet, 70c off new list

TENNIS BALLS.— (Prosser's Cemented) per dozen, $3.25; Club adoption, $6; Retail, $7.20 Slazengers $6.75 doz.

WIRE BARBED—Per roll—4 point, cattle, 80 rod. $3.15; 4-point hog, 80 rods, $3.65.

WIRE, PLAIN GALVANIZED—Per 100 lb. No. 9, $4.00; No. 12, $4.25.

WIRE—O & A—Per 100 lbs. No. 10, $4.45; No. 11, $4.55; No. 12, $4.65.

WRINGERS — Eze, $32.25 doz.; Oxford, $102.50; doz.; Bicycle, $36.10 doz.; Ajax, $102.50 doz.

WROUGHT PIPE—Trimo, less 50 off list; Genuine Stillson less 45 per cent. off list.

WIRE CLOTH—Out of stock, Vancouver, $2 per 100 sq. ft.; Galvanized out of stock, Vancouver, $4.00 per 100 sq. ft.

WASHING MACHINES—Velox water power, $62.75 each; Seafoam Electric, $76.50 each; Snowball, $17.50 each; Patriot, $19.00 each.

VISES—O'Leary Solid Box, 50 lbs., $12.00 each; 70 lbs. $15.00 each; 100 lbs. $22.00.

PAINTS AND OILS.
Brandram-Henderson

	Per Gallon
B-H "English" ordinary colors	$4.25
B-H "English" white	4.60
B-H Exterior Oil Shingle Stain—	
Ordinary colors, in 4 gal. cans	$1.50
Greens and Greys, in 4 gal. cans	2.00
B-H Anchor Shingle Stain—	
Ordinary colors, in 4 gal cans	1.30
Grrens and Greys, in 4 gal. cans	1.50

PAINTS

	Gallon
Ordinary colors, in 5 gal. cans	$4.40
Martin Senour porch paint	4.40
Martin Senour Neutone white	2.75
Martin Senour Neutone color	2.75
Martin Senour floor paint	4.15
Sherwin Williams, white	4.75
Sherwin Williams, color	4.40
Sherwin Williams, porch	4.20
Sherwin Williams, floor	4.15

PUTTY—	Per 100 lbs.
Bulk, barrels, 300 lbs.	$4.20
Bulk, irons, 100 lbs.	4.75
Bulk, irons, 25 lbs.	5.75
Tins, 5 lbs.	5.40
Tins, 1 lb.	10.50
LINSEED OIL—	Gallon
Raw, 1 to 2 barrels	$1.02
Boiled, 1 to 2 barrels	1.05
LEAD, WHITE IN OIL—	Per 100 lbs.
1,000 lbs. to 1 ton	$14.25
Less	14.75
Brandram's Genuine	14.00
TURPENTINE—	Gallon
1 barrel lots ½%	$1.55
VARNISHES—	Gallon
Elastic, No. 1	$ 6.50
Elastic, No. 2	7.40
IV Linoleum	6.00
IV Marine Spar	7.10
IV Furniture	3.65
IV Pale Hard Oil	4.05

Less 33 1-3 per cent.

ROGERS BRUSHING LACQUER.—1 gal. $9.35; ½ gal., $5.15; ¼ gal., $2.71; ⅛ gal. $1.43; 1-16th gal., 87c.; 7-32nd gal., 57c. Less 40 per cent.

Automotive Price List

ABSORBERS SHOCK—Float A Ford No. 1 at $21.50.

ACCELERATORS FOOT—Wireless Ford at $1.75 each.

ASSORTMENTS—Cotter pin 12c each; Cap screws 30c each; Set screws 30c each; Machine screw 75c each; Machine nut 75c each.

BATTERIES—Hot Shot $3.95 each.

BOOTS—Tire 4-in. $1.25 each.

BUMPERS—Hoover Twinbar, $10.00 each.

CAPS—Radiator, $1.00 each.

CARBORUNCLUM—Valve grinding 6-oz. $4 doz.

CARRIES—Luggage, collapsible $2.25 each.

CEMENT—Radiator, ½ lb Wonder Worker $5.40 doz.

CHAINS—Weed 30x2½ $4.25 each; 32x2½ $7.00 each; 31x4 $7.70 each; 32x4 $8.20 each; 34x4 $9.00 each. Less 30%.

RID O SKID—30x3½ $3.75 pair; 32x3½ $3.95 pair; 34x3½ $4.10 pair; 36x4 $3.95 pair; 33x4 $4.50 pair. Less 30%.

CLEANERS, WINDSHIELD—Presto $1.75 each; Rain-E-Day, $1.50 each.

COILS—Spark single $5.05 each; Spark double $11.00 each.

DEFLECTORS—Wind adjustable $15.20 pair.

ENAMEL—½ pt. Jet Lac $6.00 doz.; 5-oz. Wonder Worker $4.80 doz; Martin Senour Quick Drying, 1/64 12c each; 1/32 19c each; 1/16 31c each; ⅛ 54c each; ¼ 94c each; ½ $1.70 each.

HORNS—Electric $5.75 each.

JACKS—No. 200 $2.00 each; No. 4 $2.25 each; No. 41 $6.00 each.

LOCKS, MOTOMETER—No. 390 $2.05 each; No. 391 $2.00 each; No. 392 $7.50 each.

MIRRORS—Rear view $2.00 each.

OIL—Monamobile, light $1.55 gal.; medium $1.60 gal.; heavy $1.70 gal.

PATCHES BLOW OUT—Lockrite No. 3 $9.00 doz; No. 2 $4.00 doz; No. 6, $6.00 doz.

PLATES—Step $2.00 each.

PLUGS—Spark Champion 65c each; A. C. Titan 65c each; Hel-Fi, 50c each.

TEA PRODUCTION IN CHINA.

(Continued from page 8)

ture. The leaves are thinly spread on a bamboo tray and are rolled and twisted by hand. The process must be repeated three times, each rolling lasting about 15 minutes. In the interval between rollings the leaves are exposed to the air for five minutes to quicken the process.

Fermentation.— In manufacturing black tea the rolled leaves undergo a process of fermentation. The leaves on the bamboo tray are covered with a piece of cloth and placed in the sun. Sometimes they are fermented in a covered basket over a charcoal fire to quicken the process. Both methods are employed by planters, but the latter is quicker. The process takes from one and a half to two hours, sometimes even six hours, depending upon the weather and temperature.

Firing.—Firing is rather important, because the quality of the tea depends largely upon the proper degree of heat and time employed in this process. Whether the tea leaves have been properly fired can be ascertained only by an expert operator. In firing not only is the moisture driven off, but the fine, delicate flavor is imparted to the tea. Thus the Chinaman believes this process the most important of all.

The leaves are placed in a bamboo firing basket, shaped like an hourglass. Halfway inside the basket is a bamboo matting partition on top of which the tea leaves are spread evenly. A charcoal fire is built in the ground and the basket is placed above it. During firing great care must be taken to avoid spilling leaves into the fire, lest smoke should spoil the tea.

Sifting.— From the firing basket the leaves are sifted and graded. Numerous sieves are used, the size of the meshes varying from No. 1 to No. 10 and even finer. The tea leaves are sifted successively through a series of these sieves, and are very carefully graded for packing.

In the manufacturing of green tea all the processes employed in the manufacture of black tea are followed exept that of fermentation. The process of firing must also be carefully attended to in manufacturing green tea.

Marketing and Exporting China Tea.

The principal ports of distribution of China tea are Hankow, Shanghai, and Foochow. Hankow and Foochow are the chief markets for black tea and Shanghai for green tea. In volume of trade Hankow ranks first in the tea business.

Hankow is the principal receiving centre for black tea sent from the different localities along the Yang tze Valley. Altogether 650,000 boxes per annum of black tea are colected at Hankow. (One box contains 60 pounds of tea.)

Shanghai is the collecting and distributing centre of green tea from Chekiang and Anhwei Provinces.

Foochow is a market for the collection and distribution of black tea, and occupies third place among the tea markets of China. Tea from the whole Fukien Province is sent to and sold at that port.

Trade Characteristics.

The first pickings from April to October of the North and South China blacks are the best. The best China greens are made in June and July, although they are obtainable from June to December.

The North China congous (the English breakfast" teas) are strong, full bodied, fragrant, and sweet liquoring, particularly those from the Moning, Ningchow, and Keemum districts. The dry leaves are hard, black, and aromatic. These teas are the "burgundies" of China teas. The South China red leaf congous are light in the cup, with small, reddish, and tippy leaf. The best-known districts are Payling, Pakium and Panyong. These are the "clarets" of China teas.

China greens are divided into country greens (Moyunes, Teenkais, Fychows, Soeyans, Wenchows, and local packs), Hoochows, and pingsueys. All are prepared in the following styles or makes: Gunpowder (extra, first, second, third), rolled round, "fine shotty" to medium, pea leaf (first and second), a bold, round-rolled leaf; imperial (first, second, third), large size, round rolled; young hyson (long, rough, bold, and twisted leaf); and hyson (small, well made curly leaf).

The China country green have rich, clear, and fragrant cup qualities. The Hoochows are flavorless and neutral. The ping-sueys are light colored and rank in cup.

The Foochow oolongs have thin medium flavor and toasty cup qualities. The leaf is long, rough, coarse appearing, and blackish.

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Soothe the sore muscles or ligaments by rubbing in Minard's Liniment. It penetrates, relieves and heals. It eases inflammation and restores the injured part to health.
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PROPOSED NEW CANADIAN PLANT FOR CROSSE AND BLACKWELL.

About 1,200 employees will be employed in the new Canadian plant of Crosse & Blackwell, Limited, internationally known British firm of pickle and jam manufacturers. The above drawing by Chapman and Oxley shows the $1,000,000 building to be erected at the southeast corner of Fleet and Bathurst Streets, Toronto. Ground will be broken in about three weeks time, and the structure is scheduled for completion in the summer of this year.

ALBERTA ACREAGE INCREASES

The wheat growing tendency in Canada is becoming more pronounced and as competition of Western Canada has been growing more keen of recent years, it is interesting to know that the area sown to wheat in Alberta has increased more than 1,000,000 acres within the past five years.

Wheat acreage, according to the provincial department of agriculture, amounted to 6,056,000 in 1926, compared with 4,853,967 in 1921. Yield of wheat rose from 53,560,000 bushels in 1921 to 112,466,000 bushels this year. The higher production is mainly due to the influx of new settlers.

VENUS FISHING AND PACKING COMPANY'S PRODUCTS PROVES POPULAR ON LOCAL MARKET.

Grocers are interesting themselves in the products of this Company, which are something of a novelty on on the B. C. market.

In addition to the canning of Fraser River salmon, and B. C. herring, machinery installed in the modern plant of the company separates the scale, bone and sinew of the fish, simplifying the processing of fish balls, and other piscatorial delicacies, specialties of the manufacturers

An attractive label decorates the container, and it is not difficult to forecast a flourishing business for this enterprising New Westminster concern.

Canny.

Friend (to Scotsman stripping wall): "Hello, Mac! Goin' tae pit new paper on, eh?"

Aberdonian: "Na, na,; I'm moving!"

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Manufacturers' Agents

(Vancouver, unless otherwise stated).

(Insertions under this heading are charged at the rate of $1.20 a line, for six months, payable in advance).

DRYGOODS

Atlantic Underwear Ltd., Moncton, N.B.—E. H. Welch & Co. Ltd., 318 Homer Street. Sey. 8587.

The Black Mfg. Co., Seattle.—R. A. Sime, 318 Homer Street. Sey. 1533.

Chipman-Holton Knitting Co. Ltd., Hamilton, Ont.—E. H. Walsh & Co. Ltd., 318 Homer Street. Sey. 8587.

The Galt Knitting Co. Ltd., Galt, Ont.—J. J. MacKay, 804 Bower Bldg. Sey. 3091.

Monarch Knitting Co. Ltd., 318 Homer Street—S. D. Stewart & Co. Ltd. Phone Sey. 7525.

Penmans Ltd., Paris, Ont.—J. J. Thompson, 615 Hastings West. Sey. 7377.

Rock Island Overall Co., Rock Island, Que.—R. A. Sime, 318 Homer St.

C. Turnbull Co. Ltd., Galt, Ont.—S. D. Stewart & Co. Ltd., 318 Homer Street. Sey. 7525.

GROCERIES.

The Borden Co., Ltd.—Montreal, Que.—Local office, 332 Water Street. Sey. 6383. James Wood, Manager.

Canada Colors and Chemicals Ltd., Toronto—Stark & Sterling, 1150 Hamilton Street. Sey. 8357.

Canada Starch Co. Ltd., Montreal.—E. H. Rowntree, 207 Hastings W. Sey. 59.

Canadian Postum Cereal Co., Ltd., Toronto.— McNeeley's Ltd., 535 Seymour Street. Sey. 8587.

W. Clark Ltd., Montreal, Que.—C. P. Stark, 423 Hamilton St. Sey. 3040.

E. W. Gillett Mfg., Co., Ltd.—L. McFarlane, 509 Beatty St. Sey. 1296.

Kellogg Co. of Canada Ltd., London, Ont.—L. P. Mason & Co., 510 Hastings West. Sey. 2508.

Lake of the Woods Milling Co. Ltd.—1300 Richards Street. Sey. 2536. W. H. D'Arcy, jr., manager.

Canada Biscuit Co., Ltd., London, Ont. Local office, 1150 Hamilton St. Sey. 3412. C. H. Kenny, Manager.

Palmolive Company of Canada Ltd., Toronto, Ont.—Dean Armstrong, 1334 Larch Street. Bay. 5011.

The Quaker Oats Company.—Local office, 525, 510 Hastings West. G. S. Thompson, Sales Manager.

Rowntree & Co. (Canada) Ltd., Toronto. W. R. Beatty & Co., Ltd. 325 Howe Street, Vancouver.

STORE EQUIPMENT & SUPPLIES.

Bartram Paper Products Co., Ltd. 1230 Homer Street.—Norfolk Paper Co. Ltd., 136 Water Street. Sey. 7368 and 7369.

Canadian Toledo Scales Co. Ltd.—Windsor, Ont.—E. S. Chambers, 506 Smythe Street. Sey. 3011.

Continental Paper Products, Ltd., Ottawa, Ont.—Smith, Davidson & Wright. Sey. 8565.

Geo. McRae. — Waxed Paper and Counter Sales Books. 1060 Hamilton Street. Sey. 3112.

International Business Machines Co. Ltd., Toronto.—Local office, 605 Seymour St. Sey. 282.

J. C. Wilson, Ltd., Lachute, Que.—Local office, 1060 Homer St. Sey. 781. W. T. Rae, Manager.

SPORTING GOODS.

Prosser, T. H. & Sons Ltd., London Eng.—Associated Agencies. Sey. 181.

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