

Leading Wholesale Trade of Montreal.

PILLOW, HERSEY & CO.,
Montreal,
MANUFACTURERS OF**RHODE ISLAND HORSE SHOES,**

AND EVERY DESCRIPTION OF

CUT NAILS.**Railway and Ship Spikes,***Iron, Steel, Zinc & Copper Shoe Nails.***AND SHOE TACKS,**

Extra Swedes Iron Tacks, Upholsterers' Tacks, B.B.B. Iron Tacks, Large Head and Leathered Carpet Tacks, Gimp, Brush, Loco, Zinc and Copper Tacks, Hungarian, Zinc Shank, Hub and Channel Nails, Patent and Common Brads, Trunk, Clout, Cigar Box, Hame, Chair and Finishing Nails, Pressed and Clinch Nails, Slatting, Common and Best Barrel Nails, Copper and Brass Nails, Glaziers' Points, Brass Shoe Rivets, Galvanized Nails. Also, Tinned Nails and Tacks of all kinds.

Carriage, Tire and other Bolts, Conch Screws, Hot Pressed and Forged Nuts, Felloe Plates, Lining and Saddle Nails, Tufting Buttons, &c.

OFFICE AND WAREHOUSE:

Caverhill's Buildings, 91 St. Peter Street.

Tees, Costigan & Wilson,

(Successors to James Jack & Co.)

IMPORTERS OF TEAS

AND GENERAL GROCERIES

66 ST. PETER STREET, MONTREAL

SIMARD & FOERSTER,

MANUFACTURERS OF

Gilt and Imitation Mouldings,

Looking Glass and

PICTURE FRAMES,

DEALERS IN

Steel Engravings, Painting & Fine Chromos,

WHOLESALE AND RETAIL.

658 & 660 CRAIG STREET, MONTREAL.

Re-Gilding Done Promptly.

saloon, Toronto, bailiff in possession; P. McSweyn, tailor, Woodville, offering 50 cents in the dollar. *New Brunswick*.—L. W. Sherman, commission merchant, Fredericton, offering 33½ cent in the dollar; O. O. Troop & Co., vinegar factory, St. John, assigned in trust. *Manitoba*.—Baker & Co., general store, Rat Portage, assigned. A. McKay, saw mill, Morris, sheriff in possession; E. C. Prince, dry goods and grocery, Lorette, sheriff in possession; D. Ripstein & Bro., grocery and liquors, Winnipeg & Calgary, offering 25 cents in the dollar; Wm. McAlister, general store, Wolsely, offering 60 cents in the dollar.

THE SOAP-GREASE QUESTION.—Several soap manufacturers, and one or two wholesale oil dealers, in this city have within a few days given the Department of Customs a nut to crack. The grease and grease scrap, which are admitted free of duty when imported for the manufacture of soap only, are necessarily subjected to a certain amount of pressure for the purpose of rendering them, it is claimed, more

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CHRISTMAS

AND THE

HOLIDAYS.**—TRADE NOTICE.—****To Druggists & Fancy Goods Dealers.**

ON HAND, a very fine assortment of TOILET CASES, BRUSH AND COMB BOXES, Oiler Cases, &c., &c., in PLUSH, GLASS and OILMOU, Morocco and Velvet; Fancy Toilet and Perfume Bottles; the newest styles in Cut, Tinted and Pressed Glass, "Articles de Paris," &c., &c., from the leading French and German Houses.

CHEAP! ELEGANT!

Call and examine our stock before purchasing elsewhere.

LYMAN, SONS & CO.,
384 ST. PAUL STREET.

THOURET,
FITZGIBBON & CO.,

15 Lemoine St., Montreal,

AND

41 Luetzow Street, Berlin, Germany.

IMPORTERS OF

*French Woollens,**Tailors' Trimmings,**Swiss Embroideries,**German Hosiery and Gloves.***ANILINES**

In full stock and guaranteed pure.

The Morse Soap and Chemical Company
TORONTO.

Sole Agents for READ, HOLLIDAY & SONS

PATENT ACID MAGENTA.**THOMAS DOHERTY & CO.,****TEA IMPORTERS,**

33 St. Sacrament St., Montreal

AGENTS FOR

CHASE & SANBORN,

BOSTON, MASS.,

STANDARD JAVA COFFEE,

Best in the world. Put up in hermetically sealed Tins.

serviceable in the preparation of hard soaps. It is known that the degree of hardness in hard soap depends considerably upon the amount of stearic and palmitic acids contained in the fat which is employed; the combination of these acids with bases being firmer in consistency than the corresponding oleates. By means of this pressure there is produced a considerable quantity of lard-oil, which thus enters the market duty free, while lard oil of direct importation pays 20 per cent *ad valorem*. The Government officers, with that zeal which distinguishes them under the tariff of 1879, fancied they discovered indications of a step farther—that the grease and grease-scrap were being brought in for the purpose of manufacturing lard oil therefrom, and with the view of selling the residue to the soap makers. It is maintained by the latter that the Minister had been made acquainted with this characteristic in grease and

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JAMES GUEST,
COMMISSION MERCHANT

—AND—

GENERAL AGENT,**No. 21 ST. JOHN ST., MONTREAL.**

AGENT FOR

Jules Duret & Co., Cognac. [Vine Growers Co.]

Jules Bellerie, Cognac.

W. & J. Graham & Co., Oporto Ports.

R. C. Ivison, Jerez de la Frontera Sherries.

Jules Regnier, Dijon, Burgundies and Chablis.

L. M. Canneaux et Fils, Château de Dizy, près Epernay, Champagnes.

Renaudin Bollinger & Co., Ay, Champagnes.

Selgert & Sons, Trinidad, Genuine Angostura Bitters

Wheeler & Co., Belfast Ginger Ales, &c. (Export Bottlers.)

Guinness' Stout, Bass' and Allsopp's Ale, &c.

Roig, Ponseti & Co., Barcelona and Tarragona Spanish Ports.

Eschennauer & Co., Bordeaux, Clarets and Sauternes.

H. Sichel & Sons, Mayence Rhine Wines.

George Roe & Co., Dublin, Celebrated Old Irish Whiskies.

James Watson & Co., Dundee, Fine Old Scotch Whiskies.

BATTY'S NABOB PICKLES,**C. H. BINKS & CO.,**
MONTREAL.**Queen City Oil Co.**
MACHINE OILS.
FOR SALE EVERYWHERE.**CHICORY**
BEST QUALITY
GRANULATED

in casks and cases of

8-14 lb. TINS.

JOHNSON, RUSSEL & CO.,**77 ST. JAMES STREET,****MONTREAL.**

scrap, and point to the word "only" in the tariff as proof of their position. Perhaps the better solution of the difficulty may be found in the direction of a duty on the raw material, with a drawback in favor of what is employed in the manufacture of soap only, as indicated by the tariff. The question is now before the department, but any further action is not looked for against those who must be pronounced innocent importers of lard oil in a very raw state indeed, especially in view of the opinions held by the Collector of Customs of this port, who was himself present in Parliament when a deputation of the soap manufacturers waited upon the Minister in relation to this subject.