

Business East.

ONTARIO.

Mrs. H. Smith, hotel, Port Rowan, has sold out.
 Jas. Walton, furniture, Elmvalle, has sold out.
 Mrs. Young, grocery, Godorich, has sold out.
 C. J. Morris, groceries, etc., Sarnia, has sold out.
 F. Krous, hotel, Listowel, is giving up business.
 Halsey Park, watches, Hamilton, has assigned.
 Campbell Bros., general store, Embro, have assigned.
 Saml. Wertelsky, general store, Perth, has assigned.
 A. W. Butler, undertaker, Thorold, has compromised.
 James O'Heir, gents' furnishings, Hamilton, has closed.
 R. W. Mead, saloon, Simcoe, removes to Port Dover.
 Jennings & Rowden, general store, Drayton, has sold out.
 Jno. Fairgrieve, wood and coal, London, has sold out.
 A. McMillan & Co., biscuits, St. Thomas, have assigned.
 Petty & McLeod, restaurant, etc., Wiarton, have dissolved.
 R. Chrysler & Bros., general store, Delhi, have dissolved.
 McElroy & Co., tailors, Toronto, have gone out of business.
 S. W. Day, groceries, Kingston, has called a meeting of creditors.
 The W. J. McGolpin Manufacturing Co., Toronto, have assigned.
 Alex. L. Ballentine, grocery and liquor, Hamilton, has sold out.
 Benj. Haslett, groceries and liquors, London, has gone out of business.
 Jas. Murray & Co., printers and publishers, Toronto, have dissolved.
 Christie, Kerr & Co., wholesale lumber, Toronto, have assigned.
 E. J. Thompson & Co., wholesale jewellers, Hamilton, have assigned.
 J. Leckie, ship chandler, Toronto, has been damaged by fire—insured.
 J. G. Anderson, general store, Flesherton, will sell stock by auction 9th inst.
 Charles A. Ahrens & Co., manufacturers of slippers, etc., Berlin, have dissolved.
 S. Lennard, Sons & Bickford, hosiery manufacturers, Dundas—H. Bickford is dead.

QUEBEC.

Willis & Co., pianos, Montreal—R. Willis is dead.
 R. Duckett & Co., dry goods, Sorel, have assigned.
 Chas. Guimond, trader, Cap St. Ignace, has assigned.
 V. Routhier, hotel, St. Anne de Bellevue, has sold out.
 Annie Gilchrist, general store, Vinton, has assigned.
 Laurier & Malo, builders, Montreal, have dissolved.
 Crevier & Co., confectionery, Montreal, have dissolved.
 G. T. Linde, dry goods, Montreal; demand of assignment.
 J. N. Renaud, general store, St. Janvicir, has assigned.
 Misses Fitzgerald, fancy goods, etc., Montreal, are retiring from business and advertise stock for sale by auction.

Arsene Gaudreault, trader, Les Ebcoulements, has assigned.
 Roussin & Masson, second hand store, Montreal, have dissolved.
 Martel Bros., painters and show cards, Montreal, have dissolved.
 Damien Cardinal, hotel, St. Stanislas de Kostka, has sold out.
 J. A. Tranquille, general store, St. Louis de Gouzagno, has assigned.
 Albert J. Evans, groceries and dry goods, Montreal, has assigned.
 Jodoin & Frere, farmers, St. Leonard de Pt. Maurice, have dissolved.
 J. L. Provan, groceries, Montreal, advertises stock for sale by auction.
 Harris & Coutu, real estate agents, etc., Montreal, have dissolved.
 J. Blackstock & Co., financial agents, Montreal—Richard James has ceased doing business under this style.
 G. W. Moss & Co. conn. threads, etc., Montreal, have dissolved—Geo. W. Moss continues under same style.

NOVA SCOTIA.

Geo. E. Davis, hotel, Amherst, is dead.
 Tenor & O'Brien, carpenters, Halifax, have dissolved.
 Board-Landing Wooden Manufacturing Co., Parrsboro, have sold out.
 D. H. Smith & Co., stationery and fancy goods, Truro, have dissolved.
 J. S. Maclean & Co., wholesale grocery, etc., Halifax. John S. Maclean is dead.

Lake Superior Region.

Wm. Rutledge, baker, Fort William, has sold out.
 All the staterooms in the C. P. R. Lake Superior steamers are this year lighted with electricity.
 Capt. Ward is building a 20 ton steam yacht at Fort William West, which will be completed within two or three weeks.
 John Foote and J. K. Ellis, dealers and exporters of fish, Fort William and Port Arthur, have formed a partnership.
 Sault Ste. Marie is to have a daily mail service on the C. P. R. to and from Sudbury, connecting with the through expresses on the main line east and west.
 The large saw and grist mill of Geo. Marks and Co., of Port Arthur, at Bruce Mines, was destroyed by fire on Wednesday evening last. The loss is said to be very heavy.

W. A. Hastings is removing from Port Arthur to Winnipeg. This is taken to mean that the proposed mill will not be erected this year, and probably not in Port Arthur in any event.

G. M. Francis, the assessor, says the Port Arthur *Sentinel*, has completed his work for the year. The result of Mr. Francis' work shows that the total assessment has been considerably increased over last year. When the roll was returned a year ago, it showed an assessment of \$1,593,424. The Court of Revision reduced this amount about \$20,000. This year the roll, as returned, shows an assessment of \$1,750,524, showing an increase of \$121,100 over last year. The roll is made up by resident assessment of \$737,200 for Ward 1, \$367,473 for Ward 2, \$386,978 for Ward 3, with non-resident assessment amounting in all to \$255,873. Last year

the personal assessment amounted to \$171,040 as compared with \$166,660 this season; the 1888 income assessment was \$36,500, for 1889, \$29,200; the realty for 1888 was \$1,900,884 and for 1889 \$1,560,664. By this it is seen that a decrease has taken place in both the income and personal assessment, this year the increase being entirely on the realty, which shows an advance over last year of \$169,680. The complete absurdity of the income assessment of the town as now made is shown by the foregoing figures. The roll shows that the town has 117 horses, 140 cows and 1,100 dogs. Of the correctness of the number of the first named it would be difficult to pass an opinion, but if one is to judge of the number of the two latter classes by what are seen on the streets, the roll is certainly sadly deficient. There must be a heap of dogs in town without owners, especially when the assessor is making his rounds.

British Columbia.

The Queen's Hotel, Westminster, was opened on 1st May.
 F. Zimmer, butcher, Victoria, advertises his business for sale.
 J. N. Carroll, of Rogers Pass, will open a general store at Beaver.
 Praslas & Cummings, hotelkeepers, Windermero, have dissolved partnership.
 Russell, McDonald & Co., general storekeepers, Victoria, Vancouver and Nanaimo, have also opened a branch at Comox.
 Westminster is to have improvements to its insane asylum costing \$40,000. Next year a new court house will be built, costing \$20,000.
 The City Tea Store, Vancouver, conducted by George Melliush, has been taken over by John J. Cowderoy, who will carry a stock of groceries.

The chief of police at Rat Portage is charged with stealing \$1,500 worth of furs from the Hudson's Bay Co.'s warehouse at that place. The furs were sent to Winnipeg and sold to F. Ossenbrugg, who again offered them to the Company here, when they were recognized as the missing goods. An amusing incident is that the chief was enlisted to endeavor to catch the thief. Finally suspicion pointed to the chief himself, who was arrested, but has since escaped. The furs taken were very valuable skins, consisting of silver and black fox, otter, and fisher.

The customs collections for the month of April at Winnipeg amounted to \$40,403 92.

INLAND REVENUE COLLECTIONS.

The Inland revenue receipts at Winnipeg for April, were as follows:—

Spirits.....	\$7,382 64
Tobacco.....	7,595 94
Cigars.....	411 00
Malt.....	1,947 70
Petroleum inspection.....	31 10
Seizures.....	530 00
Other receipts.....	100 00

Total..... \$17,898 39

GOVERNMENT SAVINGS BANK.

The transactions at the Dominion Government Savings Bank, Winnipeg, for the month ending 30th April, were as follows:—

Deposits.....	\$19,690 00
Withdrawals.....	\$34,460 46
Withdrawals in excess of deposits.....	\$14,770 46