

Business East. ONTARIO.

Geo. Lumby, hotelkeeper, London, is away.
W. H. Saunders, butcher, Watford, has sold out.

H. C. Lierch, tailor, Hespeler, has assigned in trust.

A. J. Jex, carriages, Brantford, has assigned in trust.

Wm. Durand, shoe dealer, London, is out of business.

W. H. Beatty, green grocer, Ottawa, has sold out.

Wallace & Butler, grocers, St. Thomas, have sold out.

Jas. Imrie, books, Goderich, has sold out to G. W. Berry.

L. McTaggart, grocer, Madoc, is succeeded by R. Beaton.

R. McGill & Co., grocers, Dutton, have assigned in trust.

H. J. Rattray, tobaccos, etc., Galt, has assigned in trust.

I. C. Grant, hotelkeeper, Perth, has sold out to R. C. Willis.

Geo. Gordon, dry goods, etc., Merriton, has assigned in trust.

J. Cohen, general storekeeper, Lunenburg, has assigned in trust.

W. H. Mitchell, carriages, Monro Road, has assigned in trust.

Mrs. Lendrum, fancy goods, Gananoque, has assigned in trust.

J. Caverley, grocer, Madoc, has sold out to Chambers & Moore.

P. F. Fick, hardware, Port Rowan, has sold out to E. H. Jeeves.

Estate of A. S. Bristol, physician, Napanee, has assigned in trust.

A. Weatherall & Co., dry goods, Hamilton, have assigned in trust.

Geo. Tindall, grocer, etc., Auburn, has sold out to William Downs.

J. H. Joseph, druggist, Toronto, has sold out to McDonald & Pickering.

A. M. Aubin, general storekeeper, Stony Point, is moving to Comber.

A. McDonnell, hotelkeeper, Dundalk, has sold out to Henry Johnston.

Adam Duffis, general storekeeper, Widder, is dead and his business sold.

E. Townsend, general storekeeper, Green Valley, has assigned in trust.

John McCutcheon, hotelkeeper, Dundalk, has sold out to Hanna & Proctor.

John Lawrie & Son, flour and feed, St. Catharines, have assigned in trust.

D. Hayes, general storekeeper, Marysville, has sold out to Geo. Anderson.

R. Stenson & Son, shoe dealers, Peterboro, are succeeded by Stenson Bros.

J. H. Clark & Sons, grocers, Toronto, have dissolved; style now Clark Bros.

Jas. Kavanagh, general storekeeper, McIntosh's Mills, has assigned in trust.

Fellows Bros., brewers, Belleville, have dissolved; Walter Fellows continues.

G. U. Pringle, general storekeeper, etc., Cornwall, is offering to compromise.

Wm. McBride, general storekeeper, Roscomount, has sold out to W. T. Hunter.

Isaac Smith & Son, clothing, Chatham—business now in name of Smith & Richardson.

W. Millichamp & Co., manufacturers of show cases, Toronto, have admitted Wallace H. and Jos. C. Millichamp, and style now Millichamp, Sons & Co.

Pratt & Watkins and A. S. Vail & Co., dry goods and clothing, Hamilton, have dissolved, T. H. Pratt and Fred W. Watkins continue, under style Pratt & Watkins.

QUEBEC.

Britton & Brunet, plumbers, Montreal, have dissolved.

Garbutt & Pharaoh, butchers, Montreal, have dissolved.

Wm. Long, hats, etc., Montreal—bailiff's sale advertised.

Louis Weinstein, peddler, Montreal, has assigned in trust.

C. Ducharme & Co., tailors, Montreal, have assigned in trust.

Pepin & Boire, contractors, Montreal, have assigned in trust.

Scott, Wilkinson & Co., bakers, etc., Montreal, have dissolved.

Smaill & Aird, manufacturers' agents, Montreal, have dissolved.

L. Lahaie, general storekeeper, Batiscan, is offering to compromise.

Archie C. Murchison & Co., fish dealers, Montreal, have dissolved.

L. V. N. Duquette, general storekeeper, St. Remi, is asking an extension.

Dunbar Beaudry, sash and door factory, Montreal, has assigned in trust.

Samuel Riddell, confectioner, Montreal—stock advertised for sale by trustees.

NOVA SCOTIA.

John W. Fraser, tailor, Halifax, is dead.

J. Stapleton & Sons, general storekeepers, Port Hawkesbury, have dissolved.

PRINCE EDWARD ISLAND.

Wm. E. Hickey, upholsterer, Charlottetown, is dead.

McLure Bros., general store and mills, Murray Harbor, have assigned.

Canada's Inland Revenue.

According to the returns and statistics of the Inland Revenue of the Dominion for the year the accrued revenue amounted to \$6,396,331, against \$6,917,635 in 1885. The falling off was in Excise, \$5,883,580, as compared with \$6,438,588 in 1885. The total decrease is \$521,304. The revenue from spirits reached \$3,214,075, and in 1885 \$4,381,027; tobacco, \$629,604, in 1886 and \$1,270,933 in 1885; cigars, \$560,351 in 1886 and \$318,357 in 1885. The spirits manufactured during the year reached 4,355,735 gallons, of which 2,478,098 gallons were taken for consumption, 7,704 gallons exported, 277,539 gallons used in bond, and 2,832,473 gallons warehoused at the end of the period. In 1885 3,579,322 gallons were manufactured 4,274,722 taken for consumption, 7,448 gallons exported, 253,429 used in bonded factories, and 1,242,197 in warehouse at the end of the period. The quantity of malt manufactured during the fiscal year fell off from 49,517,902 lbs. to 48,212,692 lbs. and the consumption to 37,604,708, as against an average consumption of 41,259,087 for the four preceding years. The export trade

in malt has also perceptibly fallen off, having declined from 11,868,299 in 1884-85 to 9,793,202 lbs. in 1885-86. The duties accruing upon malt and malt liquor entered for consumption, including brewers' and maltmakers' license fees, amounted to \$387,761, as against \$483,528 for 1884-85. Nearly 2,500,000 lbs. less tobacco was entered for consumption during the year 1885-86 than was withdrawn for the same purpose during the preceding year, while that was largely in excess of the three years preceding it. The entire Excise revenue deprived from tobaccos and cigars now reaches close upon two and a quarter million of dollars.

Dutch Shoes.

The Dutch wear heavy shoes, which render their gait laborious and ungraceful. A number of Dutch belles of the lower classes drag these heavy shoes along with them. The children seem to be able to manage wooden shoes much easier than grown people. When a dozen or more little urchins indulge in a romp in the street they set up a clatter which can be heard for blocks. The mother who wishes to find her naughty child who has left its task for street play does not at first use her eyes in search for the juvenile delinquent. She quietly sticks one of her ears out of the window, and when she hears a loud clatter which suggests the tearing down of houses in the neighborhood she rushes toward the sound, guided by her ears. When, at length, breathing forth threatenings and slaughter, she leads home her shrieking offspring, the cries of the latter are drowned by the music of his companions' footfalls. The great advantage of the wooden shoe is its staying powers. Every one does not require a new pair of wooden shoes in his or her lifetime. When the honest citizen is informed by the blooming daughter that she would like to have a new pair of wooden shoes, he frowns and says: "My child, what is the matter with that pretty pair which your grandmother received as her wedding gift? They are still neat, although not gandy. You must remember that times are hard, and that family expenses must be kept down." The common people seem to understand how to live cheaply. Many of the laboring men earn but two shillings a day, and manage to support families, and lay up enough money to give a decent burial to those members of their families who find themselves unable to keep up the task of trying to live.—*Scottish Leather Trade.*

DUNCAN MACARTHUR, Wm. McGregor, T. C. Scoble, Chester Glass, E. P. Leacock, G. F. Carruthers, R. J. Whitla have been elected directors of the Manitoba Central railway for the ensuing year. The officers elected were: Duncan MacArthur, president; T. C. Scoble, managing director; C. N. Bell, secretary; Hartley Cooper, treasurer.

THE St. John, N.B., cotton mill now owned by Wm. Parks & Son, Limited, after remaining idle about two years has been put in operation, and about two-thirds of the machinery with which the mill is fitted, is at present employed. Samples of grey cotton were shown in the market and orders it is said are already booked from Toronto, Montreal, Halifax and St. John, which will keep busy all the machinery in the mill for a period of several weeks.