The evidence shewed the testator did not own the south-west quarter of the lot, but did own the south-east quarter; that he and the devisee had lived on it for many years, and that he did not own any other part of the lot except the fifty acres of the south-east quarter.

Held, that evidence was admissible to explain the error and cause the will to operate on the south-east quarter.

You may reject the erroneous part of the description in a will if you have enough left to identify the subject matter devised.

Summer v. *Summers*, 18 C. L. J. 442, distinguished.

Quære, whether an order made by the referee of titles barring the claims of an infant heir-at-law, would have the effect of divesting the estate of the infant.

Sanderson, for the petitioner.

Boyd, C.] [April 9.

THE BRITISH CANADIAN LUMBER AND TIMBER CO.

45 *Vict. c. 23 (D)—Insolvent Co.—Winding up.*

Upon a petition by B., a creditor to wind up a trading company incorporated in Scotland, and carrying on business both in Ontario and Quebec under licenses issued under the General Acts in both those Provinces, it was alleged that the company had become insolvent within the meaning of 45 Vict. c. 23, D. 1. "By exhibiting a statement shewing its inability to meet its liabilities," *s.* 9, *s.-s. c*; 2. "By otherwise acknowledging its insolvency," *s.-s. d.*, and 3. (By amendment to petition) "By procuring its money, goods, chattels, lands or property to be seized, levied on or taken under, or by any process of execution, with intent to defraud, defeat or delay its creditors," *s.-s. f.*

The petition alleged that the company had arranged to get a loan of $150,000, and that after upwards two-thirds of this loan had been advanced, their manager and solicitor, in an interview with the officials of a bank who had advanced one-third of the loan, had said that they could not carry the company on without a further advance of $35,000.

That, at a subsequent meeting between the same parties, a valuation lately made of some of the company's timber limits was discussed, and which valuation shewed the timber limits to be of a great deal less value than the company had believed them to be, and that in that interview the officers of the company had said that it would be a very bad thing for the shareholders.

The petitioner also alleged the solicitor for the respondent company had procured a judgment to be entered against it at the suit of another company whose agent he was, and that under the execution issued on that judgment the office furniture of the respondent company had been seized and sold.

That any remarks made by the managers as to the position of the company were based upon the assumption that the low valuation of the timber limits received was correct, but that they did not then, and do not now, believe that the same was correct. And they deny that any judgment obtained against the company was procured with intent to defraud, defeat or delay its creditors.

The question of the jurisdiction of the Court to wind up a company incorporated and having its head office and part of its assets, and transacting part of its business in a foreign country was argued at length by counsel for the petitioner and the company, as well as for a large body of creditors in the foreign country, but was not considered in the judgment.

Held, that in order to bring the company within *s.-s. c.* some written statement of a formal character, shewing a deliberate and intended representation of insolvency, should be made, and that none such is shewn here.

That the second statement (the report of the valuator as to the timber limits) does not appear, by the evidence, ever to have been adopted by the company or in any manner recognized or put forth as an accurate statement of values or results.

That to bring the company within *s.-s. d*, the manner of such acknowledgment, should as a matter of pleading be specifically stated.

That the calling of a meeting to consider the question of voluntary liquidation is not at all tantamount to such an acknowledgment.

That there is no evidence to shew what the resources of the company are in the way of uncalled capital, that, even if the company could not go on in Ontario without the $35,000 loan and failed to get it, does not involve as a