

**STREET RAILWAYS.**

*Lord's Day Act—R. S. O. ch. 203, sec. 1—Conveying Travellers.*—See SUNDAY.

**SUCCESSION DUTY ACT, 1892.**

*Present and Future Interests—Annuity.*—See REVENUE.

**SUNDAY.**

*Street Railways—Lord's Day Act, R. S. O. ch. 203, sec. 1—Construction—Exception.*—The words "or other person whatsoever" in sec. 1 of the Lord's Day Act, R. S. O. ch. 203, are to be construed as referring to persons *ejusdem generis* as the persons named, "merchant, tradesman," etc.; and an incorporated company of person operating street cars on Sunday is not within the prohibition of the enactment.

*Sandiman v. Breach*, 7 B. & C. 96; *Regina v. Budway*, 8 C. L. T. Occ. N. 269; and *Regina v. Somers*, 24 O. R. 244, followed.

*Semble*, also, that the defendants, if the enactment applied, were within the exception as to "conveying travellers."

*Regina v. Daggett*, 1 O. R. 537, followed.

*Regina v. Thinning*, 11 U. C. R. 636, not followed. *The Attorney-General for Ontario v. The Hamilton Street R. W. Co.*, 49.

**TAXES.**

*Municipal Elections—Disqualification—Exemption—56 Vict. ch. 35, sec. 4 (O.).*—See MUNICIPAL CORPORATIONS, 6.

*Succession Duty—Present and Future Interests.*—See REVENUE.

**TENANT FOR LIFE AND REMAINDERMAN**

*Rent—Apportionment.*—A tenant for life who had leased the premises of which she was life tenant, died a few days after a half year's rent, which was payable in advance, became due. On the day of her death part of the rent was remitted to her and was received by her executor, to whom the balance was paid on the representation that he was entitled to it:—

*Held*, that the rent was received by the executor for the use of those entitled to it, and was therefore apportionable between the executor and the remainderman, who had confirmed the possession of the tenant, and that the executor was entitled to an order for repayment by persons, third parties, claiming under the will to whom he had paid it. *Dennis v. Hoover*, 376.

*Marriage Settlement—Mortgage Investments—Loss on Realization—Apportionment.*—See TRUSTS.

**TORONTO GAS COMPANY.**

*Reserve Fund—Plant Renewal Fund—Necessity for Establishment and Maintenance of—Investment of Surplus—Reduction in Price of Gas—50 Vict. ch. 85 (O.).—Construction of Parties—Attorney-General.*—The defendants, an incorporated company, carrying on business in the city of Toronto as manufacturer and suppliers of gas, in 1887 obtained an Act, 50 Vict. ch. 85 (O.), whereby they were empowered to increase