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DECISIONS IN COMMERCIAL LAW

CADIEUX V. MONTREAL GAS COMPANY.

—The Privy Council has recently reversed a decision of the Canadian Supreme Court, given in this appeal case. Cadieux was a merchant in Montreal, who became insolvent. He owed the Gas Company \$14 on his shop, but kept up his payments on the gas bills at his house. The company notified Cadieux that the gas in his house would be shut off unless he paid the gas bill due upon his other property. After twenty-four hours the gas was shut off. Cadieux secured a mandamus, ordering the gas company to supply him with gas. This was carried to the Supreme Court, and judgment was given against the company. Judge Taschereau dissenting. The Privy Council has now reversed the judgment of the Supreme Court. The costs in the action will be about \$3,000.

This week an interesting decision was given at Osgoode Hall in reference to the Succession Duties Act. Some time ago G. R. Renfrew, the well-known furrier, died at Quebec, leaving an estate worth \$300,000. Of this estate \$89,000 was in Ontario, and was probated in the Surrogate Court at Toronto. The Ontario Government claimed succession duties on the ground that the total estate aggregated over the \$100,000 named in the act. The heirs, of course contested the claim on the ground that there was not enough of the estate in Ontario to make the act applicable. The case was first argued before Judge McDougall, who held that the province of Ontario could not collect. The Government appealed the case to the Divisional Court, Mr. Aylesworth appearing for the Crown, and D. F. Symonds for the estate. Judgment sustains the previous decision, and dismisses the appeal of the Attorney-General. Their Lordships hold the act does not apply in this case.

WHAT CONSTITUTES A BILL OF EXCHANGE.

In answer to an enquirer to state briefly what constitutes a bill of exchange, we would say that according to the Ontario Act it is "an unconditional order in writing, addressed by one person to another, signed by the person giving it, requiring the person to whom it is addressed to pay on demand or at a fixed or determinable future time, a sum certain in money, to or to the order of a specified person, or to bearer." This clause is taken without change from the Imperial Act on the subject of bills of exchange, since the passing of "The Bills of Exchange Act, 1891," the province of Quebec has adopted this definition. Prior to 1890, a bill of exchange in Quebec was, by article 2,279, "a written order by one person to another for the payment of money absolutely, and at all events."

ANDRE CARRIERE, a small storekeeper and peddler, of St. Eugene de Prescott, Ont., has got into trouble, and is arranging a compromise at 30 cents, cash, on liabilities of \$1,100.—Mrs. Conway, who moved her millinery business from Kingston to Brockville, Ont., two years ago, has been obliged to assign.

JOHN MACKAY

Public Accountant, Auditor, Receiver and Trustee

Bank of Commerce Bldg., Toronto
Cable Address: CAPITAL. Tel. No. 2732.

THE INSOLVENCY AND LIQUIDATION
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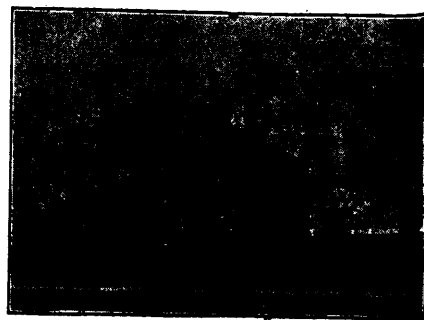
Manager of the Company.

Under the laws of the Province of Quebec the Company cannot be appointed directly to trusts, such as assignees, etc. Therefore, Mr. Stephens will act on behalf of the Company in all such cases, the Company assuming all responsibility and reliability in regard to any trusts which may be placed in his hands.

Address communications to

W. BARCLAY STEPHENS,

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