loiners of other men's Labours," have quite an ancestry.

The other work is "The Elements of Euclid, edited by Robert Simson, M.D., Emeritus, professor of Mathematics in the University of Glasgow." The work is dedicated "To the King," who was George III., the date of publication being 1781.

Needless to say we are exceedingly proud to have works so interesting from their age and so intrinsically valuable added to THE CHRONICLE Library, which also contains a number of very rare historical works on insurance and cognate subjects.

Mr. W. M. Ramsay has our heartiest thanks for these handsome gifts.

LARRATT W. SMITH, K.C., D.C.L.

On the 18th inst., there passed away Larratt W. Smith, K.C., D.C.L., who for many years had been one of the most prominent and most highly respect-ed citizens of Toronto. "Larratt Smith" was a synonym of everything honourable in the intellectual, moral, professional and social spheres. He was a son of the late Larratt Smith, chief commissary of the Field Train Department, and paymaster to the Royal Artillery in Canada, during the War of 1812, was born at Stonehouse, Devon, England, on November 20, 1820. He was educated at Upper Canada College and at King's College, Toronto, obtaining the degrees B.C.L. and D.C.L. in 1848 and 1858, respectively. Called to the Bar in 1843 he practiced for many years, being head of the former well-known firm of Messrs. Smith, Rae & Greer. He served for some years as Clerk of the Court of Appeals, and was subsequently appointed a Q.C. by the Ontario Government. In 1876 he acted as chairman of a Royal Commission appointed to inquire into the affairs of the Northern Railway. He was elected a Senator of Toronto University, and was twice vice-chancellor of that institution. He was a trustee of Upper Canada College, a director of the North American Life Insurance Company, a director of the Hand-in-Hand Insurance Company, president of the Ontario Accident Insurance Company, a director of the London & Canada Loan & Agency Company, formerly vice-president of the Muskoka & Georgian Bay Navigation Company, a former president of the Building & Loan Association, a former president of the Superior Mining & Loan Company, and president of the Consumers' Gas Company.

For a time he was president of the Toronto Astronomical and Physical Society, and of the local branch of the Imperial Federation League He served as a lieutenant in the North York militia during the rebellion of 1837, and was senior major of the reserve militia.

THE SOVEREIGN BANK OF CANADA, has opened a branch at 167 Church Street, Toronto, in the Labour Temple, Mr. A. W. Clark, for the past three years accountant at the main office, in the Manning Arcade, has been appointed manager.

QUERIES' COLUMN.

In order to furnish our renders with informatical we propose to devote this column to replies to correspondents. Letters should be addressed to "THE CHRONICLE, Enquiry Department, Montreal."

Answers will only be given to such communications as bear the writer's name, not for publication, but as evidence of good faith, and only to questions referring to matters of general interest in regard to which the Editor of Queries' Column will exercise his own discretion.

1480.—A. C. B., Quebec.—(1) Baltimore and Ohio Railway common pays 4 p.c. per annum, in half-yearly payments of 2 p.c. (2) We know only one company of the name you mention and the only information we have regarding it is, that its stock is worthless.

1481.—A. F. I. T., Montreal.—The lowes: for Canadian Pacific this year was 13034 on 25th January. It first sold at par in February, 1900.

ACKNOWLEDGMENTS.

WISCONSIN INSURANCE REPORT, 1904.—The first part of this report comprises a copy of a number of acts passed this year by the State Legislature relating to insurance. The most important of these provides for an investigation into the origin of fires from an unknown cause, or of a suspicious nature. The report says: "In the opinion of the Commissioner this Bill would have aided materially in reducing the average premium rate on fire insurance in the State." The risks written by foreign fire companies last year were \$104,741,684, the gross premiums received, \$1,741,026 and losses incurred, \$572,091, which equals 32.85 per cent. of the premium. Ten companies out of 25 had losses with a lower ratio.

THE SURVEYOR INSURANCE DIRECTORY, 1905.— This useful publication gives the names and address of insurance companies and officials, of brokers, of underwriters associations and information as to population, etc., of each city in the States of New York and New Jersey. Published by A. G. Hall, 56 Pine St., New York.

MARINE INSURANCE LAWS, 1905.—This contains the insurance laws and laws related thereto of the State of Maine including Acts of the Legislative Session of 1905. One Act, Section 46, reads: "When property is destroyed or damaged by fire the municipal officers in cities and towns shall immediately notify the insurance commissioner of the same, and shall investigate the cause, circumstances and origin of the fire and especially examine whether it was the result of carelessness or design. The investigation to commence within three days