

sarily—see *Dellebough v. Frederick*, 12 O. W. R. 1121—and should therefore have been named in the statement of claim. But the defendant seems to have waived this.

The statement of claim, however, in the more important respect, was clearly invalid. It does not appear if defendant or his solicitors were aware of the assignment of 6th July, before delivering the statement of defence. When that is ascertained, I will dispose of the costs of the motion. If they had this knowledge, these costs will be in the cause.

LATCHFORD, J.

JANUARY 22ND, 1909.

WEEKLY COURT.

RE NIPISSING PLANING MILLS LIMITED.

RANKIN'S CASE.

*Company—Shares—Subscription—Necessity for Allotment—
Evidence as to Allotment—Winding-up—Contributory.*

Appeal by the liquidator of a company in course of winding-up from an order or report of the local Master at North Bay, refusing to settle R. Rankin on the list of contributories of the company.

J. A. Macintosh, for the liquidator.

C. A. Masten, K.C., for R. Rankin.

LATCHFORD, J.:—The company was incorporated by letters patent under the Ontario Companies Act, R. S. O. 1897 ch. 191, on 4th April, 1907, before the Companies Act of 1907 came into force.

Rankin was not one of the applicants for incorporation, and did not sign the memorandum of agreement executed in duplicate, which, by sub-sec. 2 of sec. 10 of ch. 191, is required to accompany the application for incorporation. In this his case differs from *Re Provincial Grocers Limited*, *Calderwood's Case*, 10 O. L. R. 705, 6 O. W. R. 744. The memorandum which was filed with the Provincial Secretary appears upon its face to have been signed and sealed on 28th March, 1907, and is in the form prescribed in schedule A. to the Act.