5. "When these directions have been complied with, the persons who signed the declaration shall thereby become, and they, their associates and successors, shall thenceforward be a body corporate and politic, and shall have the powers, rights and immunities vested by law in such bodies."—R.S.O., 1877, c. 167, s. 2.

With the exception of companies organized for the purposes of trade or business (for which incorporation must be sought under R.S.O., 157), or the fifteen kinds of companies expressly referred to in the schedule of R S.O., 172, there is no provision whatever for incorporation in the laws either of this Province or the Dominion except by special Act, it being the intention that all other kinds of companies, or, more properly speaking, all companies for other objects than those mentioned, should use this Act. It provides a cheap, sure and expeditious way to incorporate, and the effect of the Judge's certificate is, as above, that "the persons who signed the declaration shall thereby become, and they, their associates and successors, shall thenceforward be a body corporate and politic, and shall have the powers, rights and immunities vested by law in such bodies. I need only refer to the Independent Order of Foresters and the Provincial Provident Institution, two of the largest Mutual Life Insurance Companies doing business in this Dominion, whose operations extend from Nova Scotia to British Columbia, and even through many parts of the States, and which are both incorporated under the same Act that we are, to show how untrue, uncalled-for and malicious is this young man's reference to a "one-horse affair." Insurance, pure and simple, being under the jurisdiction of the Federal Parliament, the I.O.F. obtained a special Act of Incorporation from that body, fearing that a question might arise at some time; but the P. P. I. being saisfied that the Act was sufficient, relied solely upon that, and its validity was upheld by the highest Court of Appeal in On-This young man can find that decision in volume No. 17 of the Reports of the Court of Appeal for Ontario, at p. 66. So far for objection (a).

As far as objection (b) is concerned, all I have to say is, that there is nothing either in the Act itself under which the Society is incorporated or the declaration of incorporation itself which does or can, by any stretch of a healthy imagination, possibly, directly or indirectly, be construed to limit the Society to a purely local affair. True, its head-office is in St. Thomas, but it must be in SOME place, and so as well here as any place, seeing that at the general meeting—which is, of course, held at the head-office -nothing can be done except what is authorized at the meeting of the members, which can be held at ANY place. Every Society must, of necessity, have a head-office. The Bank of Montreal's head-office is in Montreal, so is the C.P.R.'s, yet the former has branches in London (Eng.), New York, Chicago, and all the cities and most of the towns of Canada, and the latter has property in all parts of the Dominion and States; yet who ever heard anyone say they were local because their head-offices were in Montreal? Forsooth! The only way evidently in our criticizer's opinion to escape being merely local is to be in the position of the C.P.R., without head, tail or body-a being that can be found in any place, and which is,

"Like the wandering dove that found No repose in earth around,"

but unlike it in so far as it
"Cannot to its ark repair,
And enjoy it ever there,"

because it has no ark and no abiding place, but is like the Wandering Jew and itinerates from place to place without home, shelter or friend, scorned and rejected of men, 'a thing of sorrow and acquainted with grief; forsaken by its friends, like the Joseph of old, it has fallen among enemies in the guise of friends, and its decimated ranks are now anxious to recruit its membership at the expense of others.— Like a drowning man, it grasps at straws, and the exchange superintendent and general controller, boss, financier, secretary and governor combined, thinks he can, by such articles as the one we refer to, vilify his opponents and glorify himself. It needs but exposure to prove their anreliability.

As to objection (c), there is not one word either in the Act under which we are incorporated or the articles of incorporation which enacts that the officers must reside in Ontario. As a matter of fact, they do not, as our criticiser will see if he looks at page 69 of the January number of THE CANADIAN PHILATELIST. Why does the editor of the Dominion Philatelist make such, absolutely untrue statements? Can it be for any other reason than to decry our Society and prejudice people against it? I may state further, for the information of our wise legal friend and criticiser, Mr. Ketcheson, editor of the *Dominion Philatelist*, exchange superintendent of the C.P.A., the most extensive dealer in stamps and advertiser of pills and patent medicines (vide Dominion Philatelist), who has "carefully read our declaration of incorporation," and is greatly disap-pointed because the officers of the P. S. of C. (in his own opinion) must be residents of Ontario," that I have now in my possession a letter from the Department of the Attorney-General (perhaps Mr. Ketcheson has heard of Mr. Mowat and his reputation as a constitutional lawyer), in which it is stated that the Assistant Attorney-General is "instructed by the Attorney-General to state that he sees no reason why a company composed wholly of American citizens cannot be incorporated under Ontario statutes,' which was written in respect of a company I was incorporating under the same statute, but, of course, for business reasons I withhold the company's name; however, he can see the original if he likes to come to my office. I trust my readers will find no difficulty in deciding which opinion is entitled to the most value-Mr. Mowat's or Mr. Ketcheson's.

As to objection (d), this is positively untrue, as any lawyer or justice of the peace will tell any reader. The vague generality of the "etc." I cannot deal with, but, as Shakespeare says, can give the "lie direct" in regard to agricultural societies are incorporated under R.S.O., chap. 162, and are expressly exempted, in the schedule to R.S.O., 172, from the operation of that Act. School sections are a portion or section of the municipal government wholly different from any society or company, and expressly provided for in R.S.O., 225, and are formed by township, city, village and town municipal councils, and the trustees elected by the ratepayers.

I regret to have taken up so much space, but I must admit I have rarely met such stupendous ignorance displayed by any one who attempted to criticise as the editor of the Dominion Philax list has displayed in his unjust attack on the P.S. of C., and will, in conclusion, give him the advice of the English statesman who advised a young writer "to get a slight knowledge at least of his subject before he wrote, or leave it alone."

Yours truly, J. S. ROBERTSON, Ex. Supt.