

Quebec Savings and Trust Company

Head Office, MONTREAL

J. N. GREENSHIELDS, K.C., President.
J. W. PYKE, Vice-President.
F. W. TOFIELD, Manager.

This Company Specializes in the Joint Administration of Municipal Sinking Funds

Full Particulars Upon Application.

206 TRANSPORTATION BUILDING,
Corner St. Francois Xavier and St. James Streets.

MUNICIPAL OFFICIALS

WHEN YOU

NEED A BOND

APPLY TO

The Dominion of Canada Guarantee and Accident Insurance Company

Head Office, TORONTO

"THE SECURITY OF A BOND"

GUARANTEED BY THE "DOMINION."
A STRONG CANADIAN COMPANY
WITH LARGE RESERVE FUNDS IS
SAFER, SANER AND MORE SATIS-
FACTORY IN EVERY WAY THAN
TRUSTING TO THE VARIABLE FOR-
TUNES OF PRIVATE BONDSMEN.

BRANCH OFFICES:

MONTREAL. HALIFAX. ST. JOHN. OTTAWA.
WINNIPEG. CALGARY. REGINA.
VANCOUVER.

FIRE PROTECTION—(Continued).

proved by the Board of Commissioners. There shall be for each district one sweep, and the said sweep and his employees shall be licensed.

"(b) Before sweeping the chimney of any building whatsoever, the said sweeps shall previously give to the occupant of such building at least two days' notice in writing. Such notice, which shall also contain the name of the sweep, his address, the number of his telephone and the number of the district.

"(c) The Board of Commissioners may also have the chimney sweeping done by civic employees in one or more districts or may have such work performed by contract. The persons entrusted with such work in virtue of this paragraph shall comply with the provisions of this by-law.

"(d) Every sweep license shall consist of a certificate issued and signed by the Superintendent of Buildings. Such certificate shall indicate the name, address and age of the licensee and the name of the district for which he is appointed. Such license may be revoked and annulled at any time by the Board of Commissioners on a report from the Superintendent of Buildings and shall be issued only for one year from May to May. In the event of a license being issued after the 1st of May, the same shall be valid only up to the 1st of May following.

"(e) The following fees shall be paid by the occupant of any house or building for the sweeping of chimneys: For each flue in a house, there shall be paid for each story 5 cents.

"(f) If the house is heated by the proprietor, the said proprietor shall pay for the sweeping.

"(g) When any sweep is especially called upon outside of his ordinary rounds to sweep any chimney, the charge in that case shall be 50 cents for each flue.

"(h) Such fees shall be payable immediately by the occupant of the house or building wherein the chimneys have been swept or by the proprietor in the case of paragraph (f).

"(i) Any person who shall refuse or neglect to pay such fees, or shall prevent any sweep from entering any house or building, or shall in any way obstruct or molest him in the discharge of his duties, shall be liable to the penalty hereinafter provided.

"(j) It shall be the duty of the owners of any building or house to provide suitable means of communication so that the sweeps may have access to the roofs and to the tops of the chimneys.

"(k) By 'chimney-sweeping' is meant the cleaning of the inner sides of the chimneys or flues. The sweeps shall not be held to remove the soot or other rubbish resulting from sweepings; the soot and other materials and rubbish shall be removed by the occupants as soon as the sweeping is completed.

"(l) Every sweep shall keep a book in which the sweepings done by him shall be entered daily, and the said book may be examined at any time by the Superintendent of Buildings. If the sweeping of chimneys is done by contract, the contractor shall keep a similar book for each district assigned to him."

The penalty is a fine not exceeding \$40 and costs or two months in jail.

THE DUTIES OF ACCOUNTANTS.

(Continued from Page 58.)

said, to perform merely a mechanical duty. There was nothing in the case, however, to show that Mr. Grant was employed merely for such a purpose. It was with reluctance that he (the learned Judge) found against Mr. Grant. He was young at the time, and he went on believing that the people were honest in a perfectly natural way; but he took a risk, and the duty which he undertook did not entitle him to take that risk. The evidence of the accountants called as witnesses showed clearly that when a pass book had not been examined the client was told that the balance-sheet had not been checked.

The learned Judge then dealt with the actual amount of damages suffered. He gave judgment for the plaintiffs for the damages to be ascertained after the balance-sheet of December, 1912 (which would have revealed the fraud of Cranston if the proper examination of the pass book had been made. Unless counsel could agree on the amount, the matter would be referred to an Official Referee. There would be a stay of execution for a fortnight to allow of consideration of an appeal.