provisions of a federal Act there should be, as far as possible, uniformity throughout Canada.

The learned Judge, however, did not feel bound by the Colonial Investment case, and did not agree with the decision of the majority of the Court of Appeal for Manitoba therein. In his judgment, the mere fact that a provincial company is in process of voluntary winding-up does not of itself make the company insolvent under the Dominion Act. The only basis for federal interference with the constitution of a provincial corporation is its bankruptcy or insolvency. The decision in the Manitoba case does not purport to justify itself upon any other ground than that the voluntary winding-up constituted a species of insolvency.

If the parties desire it, the learned Judge will direct notice to be given to the Attorneys-General for Canada and Ontario under sec. 33 of the Ontario Judicature Act. He was of opinion, however, assuming that he had power to make an order, that, in the exercise of his discretion, an order ought not to be made; and, therefore, it would serve no useful purpose to have a re-argument before him. If there should be an appeal from his order, notice under sec. 33 might be necessary.

The petitioners objected to the liquidator entering into a contract for the cutting and sale of a quantity of lumber. Creditors to the extent of over \$14,000 appeared to be willing that the liquidator in the voluntary winding-up proceedings should be given an opportunity to realise the assets to the best advantage, and were opposed to a compulsory winding-up. In these circumstances, the learned Judge thought that he ought not, at the instance of a creditor for less than \$600, to make a winding-up order. Default in payment of the petitioners' claim within the time fixed by the Winding-up Act may make the company technically insolvent, or the company may commit an act of bankruptcy under the Bankruptcy Act. In either of these events, the petitioners' position will be different; but at present the learned Judge did not consider it "just and equitable" that the company should be wound up under the Dominion Act.

Petition dismissed with costs.

ORDE, J., IN CHAMBERS.

SEPTEMBER 2ND, 1920.

## \*REX v. COLLINA.

Ontario Temperance Act—Magistrate's Conviction for Offence against sec. 40—Keeping Intoxicating Liquor for Sale—Evidence to Support Conviction—Presumption—Secs. 67, 88—Improper Admission of Evidence—Relevant Evidence—Hearsay Evidence—Effect of—No Substantial Wrong—Sec. 102a. (8 Geo. V. ch. 40, sec. 19)—Reduction of Sentence.