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DECISIONS IN COMMERCIAL LAW

FINNIE V. THE CITY OF MONTREAL.

A decision was recently given in this case by the Superior Court in the province of Quebec. The plaintiff sued the city for \$15,000 as the transferee of John Coates, who had deposited that amount with the City Treasurer in connection with his tender to obtain a contract for the lighting of the houses and streets by gas. It was alleged that John Coates had not tendered personally, but that he had done so for John Coates & Co. The city had confiscated the money because the contract had not been fulfilled, and the city pleaded, among other things, that, in order to obtain the supply of gas necessary for the streets, etc., it had to make a contract with the old gas company at prices higher than those which John Coates & Co. had accepted by their contract. The city pleaded further that the abandonment of the contract by John Coates & Co. caused the city damages to a greater extent than would compensate the sum of \$15,000 claimed. The court held that the first plea was well founded; that it was for John Coates & Co. that John Coates made the deposit, and that John Coates & Co., having obtained the contract, and not having fulfilled it or taken any steps to fulfil it, and the city being obliged to have recourse to the old company, and obtain gas at a higher price, the defendant was entitled to confiscate the deposit as it had done. The action of the plaintiff was dismissed.

—Here is something which should attract the attention of those who frequent wheat pits and other places where rapid deals are made. At a meeting of the directors of the Board of Trade of Chicago, the following resolution was adopted: "Whereas, trading in so-called 'puts' and 'calls' is in violation of the 130th section of the Criminal Code of the State of Maine,—Resolved, that the members of the Board of Trade of the City of Chicago are hereby cautioned against such trading, which is absolutely prohibited in the Board of Trade building.

The customs receipts at Halifax last month were \$57,907, where in January 1898 they were \$83,715.

IN Eastern Ontario the following minor failures are reported for the week. J. Fennell, of Carp, who has been doing a small tailoring business for ten years, has finally been obliged to assign to an Ottawa accountant.—The Lally Bread Co., of Cornwall, of which concern Mrs. P. J. Lally is the registered owner, is in the hands of an assignee. Mr. Lally failed in 1896 as one of the firm of Lally & Cavanagh.—Mrs. J. T. Betts, of Renfrew, who has been doing millinery since 1888, is reported insolvent.—A week or so ago, Shea & Co., dry goods, Pembroke, were reported as preparing a statement, and now they are offering 40 cents on liabilities of \$5,568. Mr. Michael Shea is quite an old resident, but has for some years done business in the name of his wife.

JOHN MACKAY
Public Accountant, Auditor, Receiver
and Trustee
Bank of Commerce Bldg., Toronto
Cable Address: CAPITAL. Tel. No. 2732.

THE INSOLVENCY AND LIQUIDATION
DEPARTMENT OF THE

Western Loan and Trust Company, Limited,
IS OPERATED BY

W. Barclay Stephens

Manager of the Company.

Under the laws of the Province of Quebec the Company cannot be appointed directly to trusts, such as assignees, etc. Therefore, Mr. Stephens will act on behalf of the Company in all such cases, the Company assuming all responsibility and reliability in regard to any trusts which may be placed in his hands.

Address communications to

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