

HODGINS, J.A., reading the judgment of the Court, said that the town was under local option, and so the hotel was not one "in respect of which a tavern license has been granted:" Assessment Act, R.S.O. 1914 ch. 195, sec. 10 (1) (j).

An unlicensed hotel-keeper carries on a business for profit, as business is defined in *Rideau Club v. City of Ottawa* (1907), 15 O.L.R. 118; in fact, the license affects only one out of many items of the traveller's joy. Apart from any other words which may sufficiently describe an unlicensed hotel business, it may well be treated as comprehended in the words "any business not before in this section . . . specially mentioned" (sec. 10 (1) (j)). These are general words, used "for the purpose of including any business which is not expressly mentioned," and are to be construed as including any such business (sec. 10 (11)); and so come within the opening words of sec. 10 as if the business were mentioned and described in the section.

Appeal dismissed with costs.

FIRST DIVISIONAL COURT.

JANUARY 12TH, 1917.

*DIEBEL v. STRATFORD IMPROVEMENT CO.

Company—Powers of — Contract — Guaranty — "Advances"— Ontario Companies Act, R.S.O. 1914 ch. 178, sec. 23 (1) (d), (k) —Amending Act, 6 Geo. V. ch. 35, sec. 6—Extension of Corporate Powers—Work under Contract not Completed— Substantial Compliance with Contract—Deduction from Amount of Contract in Favour of Guarantor.

Appeal by the defendant company from an order of BOYD, C., 37 O.L.R. 492, 10 O.W.N. 406.

The appeal was heard by MEREDITH, C.J.O., MACLAREN, MAGEE, and HODGINS, J.J.A.

Glyn Osler, for the appellants.

R. S. Robertson, for the plaintiff, respondent.

R. T. Harding, for the defendant Johnston.

HODGINS, J.A., reading the judgment of the Court, said that the appeal was upon two grounds: (1) that the guaranty was not within the company's powers; (2) that the plaintiff, not having finished the factory, could not recover.