

### Business East. ONTARIO.

E. A. Knott, printer, Alvinston, was burned out.

J. M. Hamilton, pump maker, Alvinston, was burned out.

E. A. Derenzy, general storekeeper, Aylmer, has assigned in trust.

Crompton & Ryan, dry goods dealers, Barrie, will dissolve January '86; new firm will be formed under style of E. B. Crompton & Co.

Thos. Cundle of the Barrie Saw Mills, Barrie, is giving up business.

John Watson, dry goods dealer, Barrie, is giving up business.

W. H. Cottier, tailor, Rayfield, is moving to Clinton.

Beaton & Poucher, grocers, Bringham, have dissolved; D. R. Beaton continues.

Isaac Huber, bookseller, Berlin; stock advertised for sale by trustee.

Jno. Stephenson, carriage maker, Caledon East, has assigned in trust.

Thos. Seaman, tailor, Dundas, has assigned.

John Huxley, shoe maker, Edmonton, has assigned in trust.

Smith & Abraham, grain and stock brokers, Hamilton, have dissolved; Charles Abraham continues.

Hamilton House Furnishing Co., Hamilton; about to dissolve partnership.

James A. Skinner & Co., dealers in wholesale crockery, Hamilton, about to dissolve; J. A. and R. Skinner will continue.

Elliott & Lloyd, butchers, Ingersoll, have sold out to McGee & Branchflower.

Moore & O'Connor, shoe makers, Kingston, have assigned.

J. T. Peltey, jeweler, Lindsay; stock sold by sheriff.

Hodgins Bros., hotelkeepers, London, have sold out.

P. Lambert, druggist, Penetanguishene, assigned in trust.

D. Dennie, hotelkeeper, Seaforth, has sold out to O. D. White.

Farley & Co., dealers in dry goods, Toronto, have assigned in trust.

Thos. Kavanagh, fish dealer, Toronto; baliff in possession.

The "Morse Soap" Co., Toronto, were burned out.

W. A. Hawkins, general storekeeper, Whitby, has assigned in trust.

Samuel Stover, cigar maker, Windsor, has sold out.

### QUEBEC.

Vezina & Guyon, general storekeepers, Vercheres, have assigned.

Henry Lavallee, jeweler, Montreal, has assigned.

Elzear Langlois, general storekeeper, Rimouski, has assigned in trust.

Geo. Galarneau, dry goods dealer, Vaudreuil, has assigned.

Eusebe Martel, general storekeeper, West Farnham, has assigned in trust.

### NOVA SCOTIA.

Thos. B. Smith, publisher, Windsor, has sold out to G. B. Dakin.

Jno. A. Stewart & Co., dealers in tinware, Halifax; baliff's sale advertised.

### NEW BRUNSWICK.

Miles Sullivan, dry goods dealer, Moncton, has assigned.

Jno. Young, undertaker, Toronto, is dead.

### Recent Legal Decisions.

**TAXATION—RAILROAD LAND GRANTS.**—Taxes cannot be levied on lands granted to railroad companies where the costs of survey have not been paid by the company to the government, according to the decision of the Supreme Court of the United States in the case of the Northern Pacific Railroad Company vs. Rockne, decided on the 7th inst. This was a suit brought by the Railroad company against the defendant as treasurer of Traill county, Dakota, to enjoin him from enforcing the collection of taxes assessed on the lands of the company in that county. The defendant got judgement in the state courts, but their decision was reversed by the Supreme Court, which remanded the case, with directions to cause a decree to be entered perpetually enjoining the defendant from any further proceedings to collect the taxes. The reason at the basis of the Supreme Court's decision is the necessity of maintaining the lien of the United States on lands granted to railway companies upon which the costs of survey have not been paid. An act of Congress prohibits the conveyance of such lands until these costs have been paid. Until such payment the government retains the title as security—a security which would be neutralized if the lands could be sold for taxes. The court said: "We are aware of the use being made of this principle by the companies who, having earned the lands, neglect to pay these costs in order to prevent taxation. The remedy lies with Congress, and is of easy application. If that body will take steps to enforce its lien for these costs of survey by sale of the lands or by forfeiture of title, the Treasury of the United States would soon be reimbursed for its expenses in making these surveys, and the states and territories in which these lands lay be remitted to their appropriate rights of taxation."

**RAILROAD COMPANIES—CONSOLIDATION—CONTROL.**—The United States Supreme Court has just decided a suit brought by Pullman's Palace Car Company to enjoin the Missouri Pacific Railroad Company and the St. Louis, Iron Mountain & Southern Railway Company from discontinuing the use of the drawing-room cars and sleeping cars of the former company on the line of the St. Louis, Iron Mountain & Southern Company, from refusing to haul said cars on passenger trains running on such lines, and from contracting with any other person for supplying like cars for that use. The chief questions involved in the case were whether the contracts made between the Missouri Pacific and the Pullman companies, before the consolidation of the Missouri Pacific and St. Louis, Iron Mountain & Southern Railroad Company, bound the consolidated company to haul the Pullman cars over the road of the St. Louis, Iron Mountain & Southern Company if that road was controlled by the consolidated company within the meaning of the contract, and whether it was so controlled by the consolidated company. The court in its opinion took the

view that the present Missouri Pacific Company is a different company from that which contracted with the Pullman Company, and that the railroad of the St. Louis, Iron Mountain & Southern Company is not controlled by the present Missouri Pacific Company in such a way as to require that company to haul the Pullman cars. According to the view of the court, the Missouri Pacific Company has bought the stock of the St. Louis, Iron Mountain & Southern Company, and has effected a satisfactory election of directors, but that is all. It has all the advantages of a control over the road, but that is not in law the control itself. The directors now control the road through their own agents and executive officers, and these agents and officers are in no way under the direction of the Missouri Pacific Company. If they or the directors act contrary to the wishes of the Missouri Pacific Company that company has no power to prevent it except by the election at the proper time of directors or some judicial proceeding for the protection of its interest as a shareholder. Its rights and its powers are those of a stockholder only.

**DISTINCTION BETWEEN BROKER AND COMMISSION MERCHANT.**—A produce commission merchant is not taxable as a "merchandise broker," according to the decision of the Pennsylvania Common Pleas, in Hunter's Appeal, noted in the Albany Law Journal. The court said: The admitted facts of the case are that the business of the appellant for which he has been thus assessed is of the following nature: He receives fruit, butter, eggs, poultry, and various other kinds of country produce, which are consigned to him from distant points for sale, takes the same into his exclusive possession, has the exclusive care, custody and control thereof, holding himself responsible therefor to his consignor, disposes of the same by sale and delivery in his own name, and upon accounting with his consignor receives for his compensation a certain percentage of the proceeds. It is apparent from this statement of the character of the business carried on by the appellant that he is not a broker but a factor, the difference between which pursuits is well defined by the law, as well as in the common understanding of the people. A factor and a broker are both agents. A factor is employed either by a foreign or home merchant, or other person, and is entrusted with the possession and apparent ownership of the goods to be sold by him for his principal. A broker has not the custody of the goods of his principal. He is merely empowered to effect the contract of sale, and when he has effected such sale he is *functus officio*. A factor is distinguished from a broker by being entrusted by others with the possession and disposal of goods. A broker is employed merely in the negotiation of mercantile contracts. He is not intrusted with the possession of goods, and does not act in his own name. A merchandise broker if a commercial agent who makes sales or purchases for others. His business is to make contracts to be executed by other people. He receives no consignments, has no custody of the goods, no property in them, no lien upon them, and as a general rule never sees them. The appellant's business is altogether a different business from this. He is what is called in common parlance a produce commission merchant. That is, he is a factor employed to sell products which are sent to him for sale, with which he deals as if he were the owner, in which he has a special property, and for which he may maintain *replevin* or *trover*, or if sold, an action for the price."