

may be passed by the councils of counties . . . (1) for licensing, regulating and governing hawkers, pedlars and petty chapmen . . . who go from place to place or to other men's houses to take orders for coal oil or other oil which is to be delivered afterwards from a tank car moved on a railway line or who go from place to place or to a particular place to make sales or deliveries of coal oil or other oil from such tank car."

The applications were heard at London on the 16th October, 1915.

G. S. Gibbons, for the applicants, contended that they merely took orders for coal oil, which orders their masters were not bound to fill or accept, and without an acceptance there could be no sale.

R. McKay, K.C., for the complainant.

MEREDITH, C.J.C.P., said that a careful consideration of the whole evidence had made it quite plain that the oil was sold—that completed binding contracts of sale were duly entered into. There was, in each case, a sale, plainly evidenced in writing over the signatures of the buyer and the seller's salesman. These salesmen were hawkers, although they did not cry their wares nor carry their packs, for so the Legislature had declared; and it was nowhere said there must be a delivery, as well as a sale, to constitute an offence against this legislation; on the contrary, it is said that merely offering for sale is an offence: see *Spanish Fork City v. Mortenson* (1890), 7 Utah 33; *City of New Castle v. Cutler* (1901), 15 Penn. Super. Ct. 612.

The learned Judge referred also to *Rex v. St. Pierre* (1902), 4 O.L.R. 76; *Rex v. Borrer* (1915), 9 O.W.N. 64; *Rex v. Pember* (1912), 3 O.W.N. 1216.

The applications should be dismissed with costs, if the respondent asked for costs.

BRITTON, J.

OCTOBER 26TH, 1915.

\*RE FAULKNER LIMITED.

\*CITY OF OTTAWA'S CLAIM.

*Company—Winding-up—Claim of City Corporation for Business Tax—Preferential Claim on Assets of Company in Hands of Liquidator—Failure of Corporation to Distrain before Winding-up Order—Winding-up Act, R.S.C. 1906 ch. 144, secs. 20, 23, 84.*