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DECISIONS IN COMMERCIAL LAW.

DENISON V. SLATER.—Slander is all too common in trade circles. Vague rumors of traders being in trouble are often passed freely around the street to the injury of firms whose credit is perfectly good. An instance of this kind found its way into a Leeds court last month. The defendant, speaking to two customers of the plaintiff, a woolen manufacturer, said, "Have you heard the rumor?" and when he was asked what the rumor was, he replied, "Edward Denison is down." The natural meaning of this statement was that Denison was bankrupt. In court the defendant admitted having uttered the words, and his only plea was that he had heard the rumor in the ordinary course of conversation and had given it out in the same way. The jury gave a verdict for the plaintiff with damages at £45.

ABELL V. CRAIG.—The Court of Queen's Bench, Manitoba, gave a decision on a case, by way of appeal, involving a condition precedent in a contract for the sale of goods. Defendant gave plaintiffs a written order for a second-hand horse power plant and threshing machine. It was stipulated that "the same was to be put in good running order . . . by putting in a set of cylinder spikes." The order was accepted, and the machine delivered; then a set of spikes was put in and the plaintiff's agent made several unsuccessful attempts to put the machine in order. The defendant claimed the condition was broken, and sent the machine back. The court held that the condition of sale had not been satisfied by putting in the new spikes, but that it was necessary to put the machine in good running order before the defendant was to be considered bound.

IN RE CANADA LIFE ASSURANCE COMPANY AND CITY OF HAMILTON.—The net interest and dividends received by the Canada Life from investments of their reserve fund form part of their taxable income. The plea had been made that to the extent of ninety per cent. thereof these funds were, pursuant to the terms of the company's special Act, divisible as profits among participating policy-holders and not subject to the control or disposition of the company.

THE International Mining Congress is to hold its next session at Milwaukee, Wisconsin, in September, 1899. The Rossland Miner opportunely advances the claims of Rossland as the next meeting-place for the Congress. By 1900, says that journal, the development of the mineral resources of Kootenay will have advanced to such an extent that the district will then very probably rank as the premier mining region of the world.

"Time is precious," remarked the minister.

"It is, indeed," replied the man of business, "and I've wasted lots of it."

"By indulging in foolish pleasures, I suppose," said the good man.

"No," replied the other; "I lost it by being punctual in keeping my appointments with others."—Chicago News.

JOHN MACKAY

Public Accountant, Auditor, Receiver and Trustee

Bank of Commerce Bldg., Toronto
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