omission to make known the existence of such building where the diagram was made by the agent from a personal inspection, there was no such personal inspection here.

Bethune, Q.C., and *Dixon*, for the plaintiff.

McCarthy, Q.C., and *A. C. Galt*, for the defendants.

IN RE NORTH OF SCOTLAND MORTGAGE CO., AND THE CITY OF TORONTO.

Assessment and taxes—British Co.—Personal property—Liability to assessment—43 Vict., ch. 27, sec. 3 (O.)—*Ultra vires.*

The plaintiffs were a company incorporated under the Imperial Company's Acts of 1862 and 1867, for the purpose of lending money on real estate or on public securities, &c., the registered office of which was in the city of Aberdeen, Scotland, but having an agency in the city of Toronto, the only agency in Canada. All the income or profits of the company arising from the business in Ontario, after deducting expenses of management, were remitted by the General Manager at Toronto to the said registered office at Aberdeen, where all dividends were declared and paid, and where they were liable to assessment, and were actually assessed under the laws of Great Britain. The corporation of the city of Toronto, acting under the 43 Vict., ch. 27, sec. 3, O., which provides that all personal property within the Province, the owner of which is not resident therein, shall be assessable like the personal property of residents, assessed the plaintiffs for a large amount of personal property.

Held, that the statute was not *ultra vires* of the Provincial Legislature, and that the plaintiffs came within its provisions.

The assessment was therefore held to be valid.

Bethune, Q. C., and *Falconbridge*, for the plaintiffs.

Robinson, Q. C., and *McWilliams*, for the defendants.

LEVICK V. CLAFLIN.

Married woman—Separate trading—Evidence.

On an interpleader issued to try the title to certain goods claimed by the plaintiff, a married woman, as acquired by her in carrying on a trade separate from her husband, in the City of Hamilton, within the meaning of the Married Woman's Property Act, R. S. O., ch. 125, or otherwise, as against the defendants, execution creditors of her husband.

Held, upon the evidence set out in the case, that the plaintiff's title had failed; not only did it appear that the goods with which the business was opened up, which were brought from Cincinnati, Ohio, where the plaintiff and her husband formerly resided, were, according to the law thereof, though claimed by the wife as her's, the goods of the husband, but that the business, though carried on in the name of the wife, was in fact the husband's.

Bruce, (of Hamilton) for the plaintiff.

E. Martin, Q. C., for the defendant.

ABELL V. MCLAREN.

Pleading—Embarrassing pleas—C. L. P. Act.

In this case it was urged that the power to strike out a plea as embarrassing under the C. L. P. Act, R. S. O., ch. 50, was merely confined to the case where the pleading is in its terms embarrassing, *e. g.*, where it is confused, unintelligible, complicated, or involved in statement or otherwise, so as to be difficult to understand, but that it does not extend to cases where, though containing an intelligible defence, the same or a similar defence has already been set up by other pleas on the record, or where it contains unnecessary verbiage or statements of fact, or combines several defences.

Held, that this was too restricted a construction to give to the statute.

Riordan, for the plaintiff.

Ferguson, Q. C., for the defendant.

CLARK V. FARRELL.

Stat. Anne, ch. 14, sec. 1—Claimant of goods seized—Non-removal from demised premises.

In this case, on appeal to the full court, the judgment of CAMERON J., note *ante* p. 86, was affirmed with costs.

Crickmore, for the claimant.

McCarthy, Q. C., and *J. B. Clarke*, for landlord.

Bethune, Q. C., for Sheriff.