

its non-delivery was a sufficient answer to a suit against the collector for failure to collect the taxes.

*Held*, also, that such delivery was necessary in the case of the roll for municipal taxes provided for in the previous sections, as well as to that for provincial taxes.

Appeal dismissed with costs.

*Marsh*, Q.C., and *Delaney* for the appellant.

*Abbott* for respondent *Dyer*.

*Clute*, Q.C., and *O'Rourke* for other respondents.

Quebec.]

[May 6.

DIONNE v. THE QUEEN.

*Pension—Commutation—Transfer or cession—R.S.P.Q., Arts. 690, 693.*

D., a retired employee of the Government of Quebec, surrendered his pension to the Government for a lump sum, and afterwards he and his wife brought an action to have it revived and the surrender cancelled. By Art. 690 of R.S.P.Q. "the pension or half pension is neither transferable nor subject to seizure," and by Art. 683 the widow of D. would have been entitled to an allowance equal to one-half of his pension.

*Held*, reversing the decision of the Court of Review, *STRONG*, C.J., and *SEDEWICK*, J., dissenting, that D., after his retirement, was not a permanent official of the Government of Quebec, and the transaction was not, therefore, a resignation by him of office and a return by the Government, under Art. 688, of the amount contributed by him to the pension fund; that the policy of Arts 685 and 690 is to make the right of a retired official to his pension inalienable even to the Government; that D.'s wife had a vested interest jointly with him during his life in the pension, and could maintain proceedings to conserve it; and, therefore, that the surrender of the pension should be cancelled.

Appeal allowed with costs.

*Burroughs* for the appellants.

*Cannon*, Q.C., for the respondent.

Quebec.]

[May 6.

N. A. GLASS CO. v. BARSALOU.

*Contract—Construction of—Agreement to discontinue business—Determination of agreement.*

B., a manufacturer of glassware, entered into a contract with two companies in the same trade by which, in consideration of certain quarterly payments, he agreed to discontinue his business for five years. The contract provided that if at any time during the five years any furnace should be started by other parties for the manufacture of glassware, either of the said companies could, if it wished, by written notice to B., terminate the agreement "as on the first day on which glass has been made by the said furnace," and the payments to B. should then cease, unless he could show "that said furnace or furnaces, at the time said notice was given, could not have a production of more than one hundred dollars per day."