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## DECISIONS IN COMMERCIAL LAW

IN RE THE BELL TELEPHONE COMPANY AND THE CITY OF HAMILTON.—In assessing, for purpose of taxation, the poles, wires, conduits and cables of the telephone company, the cost of construction, or the value as part of the concern, is not the test; they must be valued, in the assessment division in which they happen to be, just as materials, which, if sold or taken in payment of a just debt from a solvent debtor, would have to be removed and taken away by the purchaser or creditor.

WILSON V. LYMAN.—The plaintiffs sold sheets of paper, saturated with fly poison, under the name of "Wilson's Fly Poison Pad." These words were registered by them as a trade mark, and were printed on each sheet. The defendants also manufactured and sold fly paper poison in the form of pads, but printed upon them the words, "Lyman Bros. & Co., Lightning Fly Paper Poison," and upon the packages containing them the additional words, "6 pads in a package," or "3 pads in a package." The evidence showed that sheets of fly paper poison had become known to the trade as "pads," but failed to show that it was so identified with the plaintiffs' goods, as to deceive the public into the belief that in purchasing pads they were getting the plaintiffs' goods. The Court held, that the word "pads" had become so far publici juris, that the defendants, as manufacturers and vendors of fly poison, were entitled to describe as "pads" sheets of paper prepared by them, the general appearance of the sheets being different, and the defendant's name appearing prominently on them.

THOMPSON V. THE BRANTFORD ELECTRIC AND OPERATING COMPANY, LTD.—The defendants, by resolution of the board of directors, authorized their manager to purchase from the plaintiff, on certain terms of credit, a machine necessary for the carrying on of the defendants' business. The defendants' manager bought the machine, but on different terms, the plaintiff having no knowledge of the board's resolution; and the defendants received and used the machine. It was held, that the purchase was within the scope of the manager's authority, and that the defendants were liable for the price of the machine.

THE embarrassment of New Brunswick traders are reported as follows: Hugh Smith, general dealer, Flat Lands, is offering his creditors 15 per cent. cash, or 20 on time. He has been working under a bill of sale ever since he started, six or seven years ago, and has previously made a settlement, at 50 cents. At present he owes about \$4,000, of which \$2,800 is secured.—E. N. Reynolds, general dealer, Lower Haynesville, asks an extension of eighteen months, quarterly. The business was started by himself and a brother, both having been farmers several years ago, but a dissolution took place in 1895. He has been found slow pay for some time back. Liabilities are put at \$3,300, with apparent assets of \$5,900.

## JOHN MACKAY

Public Accountant, Auditor, Receiver and Trustee

Bank of Commerce Bldg., Toronto  
Cable Address: CAPITAL. Tel. No. 2732.

THE INSOLVENCY AND LIQUID ON  
DEPARTMENT OF THE

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IS OPERATED BY

W. Barclay Stephens

Manager of the Company.

Under the laws of the Province of Quebec the Company cannot be appointed directly to trusts, such as assignees, etc. Therefore, Mr. Stephens will act on behalf of the Company in all such cases, the Company assuming all responsibility and reliability in regard to any trusts which may be placed in his hands.

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