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## DECISIONS IN COMMERCIAL LAW

An important judgment was given in Montreal last week, in the case of Lambes qual. v. H. Austin, et. al. This was an action by the collector of provincial revenue for the recovery of a fine of \$160 on the ground that defendants had failed during two years to take out their business license, as required by law. The defendants pleaded that being merely warehousemen, and having no stock of their own, they were exempted from taking out any license, and consequently not subject to a fine on that ground. The Court held that under the terms of the statute, warehousemen and agents are obliged to pay the license fee. Moreover, in cases where the right of exemption exists, under the terms of the statute, such exemption is dependent upon the condition that a declaration be filed with the collector, and that condition was in no way complied with in the present case. Judgment must go in favor of plaintiff for the amount claimed.

WHAT strikes us as being about the most expensive and artistic insurance company's calendar received this season is the one issued by The New England Mutual Life Ins. Co. That of the Manchester Fire Assurance Company is a beauty, and Mr. Boomer is justly proud of it.

THERE are four gold mines, said to be very promising ones, in the Boundary Country of British Columbia, the Idaho, the Brooklyn, the Rawhide, and the Stewindler, the last-named of which adjoins the famous Knob Hill mine. Messrs. Wm. Mackenzie and Dan. Mann obtained control of these holdings some time since, and on Saturday last Hon. Geo. A. Cox, Mr. Robt. Jaffray and two other Toronto gentlemen, purchased one-third interest in them, from parties who had previously been part proprietors.

ESSEX county is determined to find a market for her home-grown tobacco leaf. It is learned, through Mr. C. C. James, of the Ontario Department of Agriculture, that Mr. J. W. Wible, of Ruthven, has been appointed by the Essex Tobacco Growers' Association, representative to go to England, and endeavor to find a market for their tobacco. Last year Essex had 5,086 acres, and Kent 2,140 acres in tobacco, the two counties producing over 10,000,000 pounds of leaf. The figures quoted by Mr. Hackett, in his letter to this journal, last week, make an interesting addition to those given above.

ACCORDING to the Railroad Gazette, all the contracting locomotive shops in the United States (that is, those outside of the railroad shops), built in 1898, 1,875 locomotives, against 1,251 in 1897, an increase of 624, or nearly 50 per cent. In fact, the increase comes within 71 of representing the total output in 1894, and is greater by 218 than the increase of 1895 over 1894, which increase was the largest since 1887. The total includes 12 electric and three compressed air locomotives. The building of locomotives for export continues to steadily grow, and the construction of railway cars in 1898 exceeded in volume any twelve months since the year 1890.

## JOHN MACKAY

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