

1895, an amendment of the Tariff Act came into force, removing sugar from the free list, and imposing a duty of one half a cent a pound. The "Cynthiana" reached her wharf at Montreal between five and six in the afternoon on May 4, 1895. On May 14, the Collector of Customs cancelled the free entry, claiming that the goods were liable to duty. As the importers declined to pay duty, claiming that the importation took place when the "Cynthiana" came within the limits of Port Sydney, or at latest on May 2, when they made entry, and their entry was accepted at Montreal. The Attorney-General of Canada commenced an action in the Exchequer Court to recover the duty which amounted to \$39,937. A decree of the Exchequer Court, dated September 14, 1896, in favour of the sugar company, was reversed by the Supreme Court, which adjudged that Her Majesty was entitled to recover the duty, and this the house of Lords has now confirmed. 1898, App. Cas. 735.

EFFECT OF AN UNPAID GAS BILL.—A petition, involving the question, must a gas company supply gas to a person for use in one house, when he refuses to pay a bill in arrear for gas supplied to him in another building, was recently brought before the House of Lords by the Montreal Gas Company, asking that they be allowed to appeal from a decision in favour of a consumer by the Supreme Court of Canada. The company submitted that the question raised was one of such general importance to all gas consumers that it should be passed upon by the highest Court. On the other hand, the consumer submitted that it was a question of more interest to the gas companies than to the gas consumers, and that, having succeeded in the Courts of Canada, he ought not to be put to further costs of litigation in reference to so small a sum as \$21.34, the amount of the unpaid bill. The Court said, under the circumstances, that they would advise her Majesty to give the gas company leave to appeal, upon the condition of their submitting to pay to the consumer his costs of the appeal in any event, if the Court should so direct on the determination of the appeal. 1898, App. Cas. 718.

MONTREAL CITY AND CONTRACTS.

Referring to our article on another page dealing with the retrograde step decided upon by the City Council in agreeing to make a contract for the city scavenging for a term of five years, it seems a sad pity that the aldermen do not more studiously read the present charter, and thus save the invaluable time wasted in discussing the doing of that which is illegal. The Charter distinctly prevents the making of this or any contract for a period exceeding one year, as the aldermen cannot commit the city of Montreal to any expenditure for which no appropriation has yet been made. Therefore, the discussion of the five years contract idea for scavenging is useless,

A CORRECTION.

Mr. J. Jenkins is the Vice-President of the Insurance Hockey Association. In our last issue, this honour was, according to THE CHRONICLE, borne by Mr. Bourne.

Notes and Items.

(AT HOME AND ABROAD.)

GOOD, IF TRUE.—It is stated that the profits of marine underwriters under the extra premiums for war risks during the recent war with Spain will aggregate three-quarters of a million.

HON. JOHN A. MCCALL, President of the New York Life Insurance Company, is a man who gets there. Some time ago he undertook to overcome the opposition to American companies by the Prussian Government, and we congratulate him upon his success in accomplishing his purpose in Prussia, and also in Switzerland.

A FUNNY STORY OF REBATING.—A former agent of the Equitable Life insured a man for \$25,000, upon which the first premium would be about \$750.00, agreeing that \$150.00 in cash should cover the first year's premium, being a rebate of about \$600.00. The agent's contract having terminated, he was unable to procure the policy for delivery, and the company declined to surrender it unless the entire premium was paid. The insured brought suit against the Equitable for the amount he had paid, but the judge decided that, as he had been a party to violating the law, he could not recover. This is a most excellent financial reason to those who would attempt to profit by violation of the law.

PERSONALS.

MR. D. WATERS, Inspector of the Bank of Nova Scotia, is at present in Montreal on his official duties.

WE ARE pleased to learn that Mr. J. H. Routh (representing the Western and Quebec Fire Insurance Company in this City), who has been spending some months at Lake Savanac, for the benefit of his health, is much better, and will be well enough to resume business shortly.

MR. B. F. PEARSON, of Halifax, the energetic promoter of some of the best known industries in Nova Scotia, has been visiting Montreal.

Mr. Pearson was in New York during the recent great storm, and says the confusion caused to traffic by such an unusual visitation was indescribable.

WE REGRET to learn that Mr. Matson, General Manager for Canada, of the Provident Savings' Life Assurance Society, met with an accident, some five weeks ago, which confined him to his house. We are, however, glad to know that he has almost entirely recovered from its effects, and expects to resume his official duties in a few days.