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ed upon application.**E. C. Stanwood & Co'y**121 Devonshire Street,
BOSTON, Mass., U.S.A.**DECISIONS IN COMMERCIAL LAW.**

HAUDNER V. MARTIN.—An action brought against Martin for the price of goods sold to him through his agent Silberstein. The decision is by the Supreme Court of Canada, all the Courts below having held that Silberstein was an agent. Martin denied the agency and set up that the goods were never delivered to him, in answer to which Haudner relied upon the following letter from Martin as constituting a memorandum in writing sufficient to satisfy the statute of fraud. "Toronto, 13th September, 1894. L. D. Haudner, Esq., 521 West 45th Street, New York. Dear Sir,—In reply to yours of the 5th inst., I have to say that Mr. Silberstein only had limited instructions to buy certain goods, and to a certain amount only. Your draft has not been presented, and cannot be accepted, as I do not want the goods purchased by Silberstein, and they are of no use to me. I am advised that the goods are here but have not interfered with them, and they are subject to your order so far as I am concerned. The goods shown by your invoice are not what I wanted, and the amount is far in excess of the value of the goods I did want. Yours truly, John M. Martin." Martin claimed that as this letter repudiated the sale it could not be relied on as satisfying the statute, even though it contained all the necessary terms of a memo in writing under it. The Court held that the invoice referred to could be produced in evidence, and as that gave all the necessary information coupled with the letter to satisfy the requirements of the Statute of Frauds, Martin was bound by it, even though the letter repudiated the sale, and gave judgment against him for the amount. It was further decided that it is now finally settled that the true consideration of both the 4th and 17th sections of the Statute of Frauds does not render the contract void, still less illegal, but makes the kind of evidence required indispensable when it is sought to enforce the contract.

SUGAR WINS.

An important decision has been given in the Exchequer Court, in the case of the Canada Sugar Refining Co. vs. the Queen. In 1895 the tariff in regard to sugar was changed so that a class of sugar which was admitted free of duty became dutiable. Between the time that the sugar in question was free and the date the duty was imposed, a cargo was on its way to the Canada Sugar Refining Co. in Montreal. When the vessel reported at Sydney, Cape Breton, to take on coal, there was no duty, but before it reached Montreal the duty rate was fixed. The Dominion authorities held that the sugar was dutiable, and the Canada Sugar Refining Co. held otherwise, the port of entry being Sydney, where they exhibited their manifest. The case coming before Justice Burbridge, he has decided in favor of the company and against the Government. There is, therefore, a loss to the Government of about \$43,000.

—The continuous flow of silver into India in spite of the closing of the mints appears to have been interrupted in June, according to the Indian trade returns for that month. This statement does not, however, mean that no silver was imported, but merely that the exports of the metal exceeded the imports, the net exportation being 821,236 ounces, valued at 201,400 rupees. The exports, it is stated, consisted to a noteworthy extent of the new British dollars, shipped to Hong Kong and the Straits Settlements. During the same month there was a net importation of 31,027 ounces of gold, valued at 240,900 rupees.

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CANADA PAPER CO.**BROOM CORN CROP**

Several large dealers in broom corn—speaking of the reported damage in the crop—said the reports of the injury by recent storms were exaggerated. It is true, however, that the yield will be only 50 per cent. of last year on account of the decrease in acreage. The second crop, about 25 per cent. of the whole, will not be harvested until the latter part of September, and it is impossible to tell how it will turn out.

The crop, though small, will be of excellent quality.

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\$20,000 4 p.c. Sewers Debentures—\$1000 each.
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Sealed tenders will be received for the above \$38,500 debentures by the undersigned up to 6 o'clock p.m. Wednesday, the 30th day of September 1896, said debentures to be payable in thirty years from date of final passing of by-laws, viz., August 7th, 1896. Tenders to state price if interest paid yearly or half-yearly, payable at the Bank of Montreal, Goderich.

The lowest or any tender not necessarily accepted.
WM. MITCHELL,
Town Clerk, Goderich, Ont.