

47,1947 A J.F.P. Ry

DOMINION OF CANADA

In the Supreme Court of Canada

(OTTAWA)

On appeal from a Judgment of the Court of King's Bench, in appeal.

Angus William Robertson,

(Defendant in the Superior Court and Appellant in the Court of King's Bench, in appeal),

APPELLANT.

— and —

Ethel Quinlan, & vir, & al,

(Plaintiff's in the Superior Court and Respondents in the Court of King's Bench, in appeal),

RESPONDENTS.

— and —

Capital Trust Corporation Limited,

(Defendant in the Superior Court),

— and —

Dame Catherine Ryan, & al,

MIS-EN-CAUSE.

THE CASE

VOL. VI. — EXHIBITS (continued)

BEAULIEU, GOUIN, MERCIER & TELLIER,
Attorneys for Appellant.

AUGUSTE LEMIEUX, K.C.,
Ottawa Agent.

TANNER & DESAULNIERS,
Attorneys for Respondents.

INDEX

VOLUME I

Vol. I

Inscription en appel 21 Février 1931.. 2

PART 1st. — PLEADINGS, &c.

Amended Declaration 28th Feb. 1930... 3

Amended Writ 26th Feb. 1930... 15

Defence of Capital Trust Corporation Limited, Defendant 13th Nov. 1928... 17

Plea of the Defendant Angus W. Robertson 17th Nov. 1928... 26

Plaintiffs' motion to strike out paragraphs from plea of Defendant. — A. W. Robertson — and affidavit..... 27th Nov. 1928... 34

Judgment of the Superior Court. dismissing motion with costs 7th Jan. 1929... 36

Plaintiffs' motion for Particulars affidavit 8th Jan. 1929... 41

Judgment of the Superior Court to furnish Particulars 6th March 1929.. 45

Plaintiffs' motion for Particulars affidavit 8th Jan. 1929... 47

Judgment of the Superior Court granting Plaintiffs' motion in part, etc.....	8th March 1929..	50
Exception to interlocutory Judgment	8th Jan. 1929..	52
Particulars furnished by Defendant Ca- pital Trust Corporation, Limited.....	27th March 1929..	52
Particulars furnished by Defendant A. W. Robertson	9th April 1929....	55
Plaintiffs' answer to plea of Capital Trust Corporation, Limited	11th April 1929..	58
Replication of Capital Trust Corporation, Limited, Defendant	17th April 1929..	64
Plaintiffs' reply to replication of Capital Trust Corporation Limited	19th April 1929..	66
Plaintiffs' motion to amend.....	7th Jan. 1931..	67
New Amended Declaration	10th Jan. 1931..	73
Amended Plea of the Defendant A. W. Robertson, to the Amended Declara- tion of the Plaintiffs	14th Jan. 1931....	86
Answer to Amended Plea of Defendant A. W. Robertson	15th Jan. 1931....	94
Reply to the Plaintiffs' answer to the Amended Plea of Defendant A. W. Robertson	16th Jan. 1931....	101
Plaintiffs' reply to Defendant Robertson's reply	17th Jan. 1931....	101
Exception à Jugement	9 Déc. 1930.....	102

VOLUME VIII

Vol. VIII

Requête pour permission d'aller à la Cour Suprême	11 Janvier 1933..	832
Judgment on petition of the Appellant for leave to appeal to the Supreme Court of Canada	16th Jany 1933..	835
Bail Bond	19 Janvier 1933..	836
Consentement des parties pour constituer le Dossier devant servir devant la Cour Suprême du Canada.....	23 Janvier 1933..	838
Certificate as to Case	15th May 1933....	839
Certificate of Clerk of appeals as to settle- ment of Case, as to Security and as to reasons of judgment	May 1933.....	840

VOLUME I (CONTINUED)

PART II. — WITNESSES

PLAINTIFF'S EVIDENCE ON DISCOVERY

Vol. I

Deposition of Angus W. Robertson,—		
Examination in Chief	21st Oct. 1929.....	103
Deposition of Angus W. Robertson,—		
Examination in Chief	22nd Oct. 1929....	129
Examination in Chief	25th Oct. 1929....	185

VOLUME II

Vol. II

PLAINTIFF'S EVIDENCE ON DISCOVERY (*continued*).

Examination in Chief	29th Oct. 1929	214
Examination in Chief	30th Oct. 1929	237
Examination in Chief	12th Nov. 1929	292
Examination in Chief	22nd Nov. 1929	324
Examination in Chief	26th Nov. 1929	347
Examination in Chief	11th Dec. 1929	363
Examination in Chief	18th Dec. 1929	369

Deposition of Emmanuel Ludger Parent,—

Examination in Chief	5th Feb. 1930	393
Examination in Chief	19th Feb. 1930	431
Examination in Chief	14th May 1930	444
Examination in Chief	25th June 1930	450

VOLUME III

PLAINTIFF'S EVIDENCE

Vol. III

Deposition of Emmanuel L. Parent,—

Examination in Chief	17th Sept. 1930	456
----------------------------	-----------------	-----

Deposition of Clifford J. Malone,—	
Examination in Chief	17th Sept. 1930.. 458
Deposition of Alban Janin,—	
Examination in Chief	17th Sept. 1930.. 460
Deposition of Thomas F. Spellane,—	
Examination in Chief	17th Sept. 1930.. 464
Deposition of Archibald J. M. Petrie,—	
Examination in Chief	17th Sept. 1930.. 465
Deposition of Charles A. Shannon,—	
Examination in Chief	17th Sept. 1930.. 466
Deposition of William A. Quinlan,—	
Examination in Chief	17th Sept. 1930.. 468
Deposition of Angus W. Robertson,—	
Examination in Chief	17th Sept. 1930.. 469
Deposition of Andrew M. Harnwell,—	
Examination in Chief	17th Sept. 1930.. 474
Deposition of Frederick W. Cooper,—	
Examination in Chief	27th Oct. 1930.... 481
Cross-examination for Capital Trust Coy.	487

Deposition of Thomas F. Spellane,—

Examination in Chief27th Oct. 1930.... 488

Cross-examination for Capital
Trust Coy. 497

Deposition of Charles A. Shannon,—

Examination in Chief27th Oct. 1930.... 498

Cross-examination for Capital
Trust Coy. 501

Deposition of Archibald J. M. Petrie,—

Examination in Chief 27th Oct. 1930.... 502

Deposition of Clifford J. Malone,—

Examination in Chief28th Oct. 1930.... 503

Deposition of Louis N. Leamy,—

Examination in Chief28th Oct. 1930.... 511

Deposition of Emmanuel L. Parent,—

Examination in Chief28th Oct. 1930.... 512

Deposition of Julien Perrault,—

Examination in Chief27th Nov. 1930.... 517

Cross-examination for Capital
Trust Coy. 531

Deposition of Thomas F. Spellane,—

Examination in Chief1st Dec. 1930... 532

Deposition of Emmanuel L. Parent,—

Examination in Chief1st Dec. 1930... 536

Cross-examination for Defendants
Robertson and Capital Trust
Co. 541

Re-examination 542

Deposition of Charles A. Shannon,—

Examination in Chief1st Dec. 1930... 544

Cross-examination for Defendant
Capital Trust Co. 546

Deposition of Albert Janin,—

Examination in Chief1st Dec. 1930... 547

Deposition of Maurice Janin,—

Examination in Chief1st Dec. 1930... 548

Deposition of Clifford J. Malone (recalled),—

Examination in Chief1st Dec. 1930... 549

Examination in Chief2nd Dec. 1930... 550

Cross-examination for Defendant
Robertson 553

— VIII —

Vol. III

Deposition of Jean McArthur,—

Examination in Chief 2nd Dec. 1930.. . 554

Cross-examination for Defendant
Robertson 559

Deposition of Vernie Louise Kerr,—

Examination in Chief 2nd Dec. 1930.. . 560

Deposition of Jean McArthur (recalled),—

Examination in Chief 2nd Dec. 1930.. . 570

Deposition of Clifford J. Malone (recalled),—

Examination in Chief 2nd Dec. 1930.. . 573

Deposition of Margaret Quinlan,—

Examination in Chief 2nd Dec. 1930.. . 574

Cross-examination for Defendant
Robertson 580

Deposition of Anne Quinlan,—

Examination in Chief 2nd Dec. 1930.. . 581

Deposition of Katherine Clark,—

Examination in Chief 2nd Dec. 1930.. . 582

Deposition of William A. Quinlan,—

Examination in Chief 2nd Dec. 1930.. . 584

Cross-examination for Defendants
Robertson and Capital Trust
Co. 588

Deposition of Emmanuel L. Parent (recalled),—	
Examination in Chief	2nd Dec. 1930.. 589
Cross-examination for Defendant Capital Trust Co.	596
Deposition of Clifford J. Malone (recalled),—	
Examination in Chief	2nd Dec. 1930.. 598
Deposition of Bernard Gervase Connolly,—	
Examination in Chief	2nd Dec. 1930.. 604
Cross-examination	606
Deposition of Robert Schurman (recalled),—	
Examination in Chief	3rd Dec. 1930..... 607
Cross-examination for Defendant Capital Trust	615
Deposition of Clifford J. Malone (recalled),—	
Examination in Chief	3rd Dec. 1930.. 628
Deposition of Emmanuel L. Parent (recalled),—	
Examination in Chief	3rd Dec. 1930.. 632
Cross-examination for Defendant Capital Trust	638
Deposition of John I. McDonald,—	
Examination in Chief	3rd Dec. 1930.. 640

Deposition of Vernie L. Kerr (recalled),—

Examination in Chief	3rd Dec. 1930..	641
Cross-examination for Defendant Robertson		643

Deposition of Angus W. Robertson (recalled),—

Examination in Chief	3rd Dec. 1930..	647
Cross-examination for Defendant Robertson		649

Deposition of Louis N. Leamy,—

Examination in Chief	3rd Dec. 1930..	651
Cross-examination for Defendant Robertson		652

Deposition of Anatole Lazure,—

Examination in Chief	3rd Dec. 1930..	653
Cross-examination		655

Deposition of Harry E. Andison,—

Examination in Chief	4th Dec. 1930..	656
----------------------------	-----------------	-----

VOLUME IV

DEFENDANT'S EVIDENCE

Deposition of Doctor Francis J. Hackett (for Defendant
Robertson),—

Examination in Chief	3rd Dec. 1930..	658
----------------------------	-----------------	-----

Deposition of Louis N. Leamy (for Defendant Robertson),—	
Examination in Chief	3rd Dec. 1930.. . 662
Deposition of Helen King (for Defendant Robertson),—	
Examination in Chief	3rd Dec. 1930.. . 664
Deposition of Helen King (for Defendant Robertson),—	
Examination in Chief	4th Dec. 1930.. . 668
Cross-examination	669
Deposition of George S. McCord (for Defendant Robertson),—	
Examination in Chief	4th Dec. 1930.. . 670
Cross-examination	675
Deposition of George William Rayner (for Defendant Robertson),—	
Examination in Chief	4th Dec. 1930.. . 678
Cross-examination	680
Deposition of William E. Tummon (for Defendant Robertson),—	
Examination in Chief	4th Dec. 1930.. . 682
Cross-examination	689
Deposition of Archibald J. M. Petrie (for Defendant Robertson),—	
Examination in Chief	4th Dec. 1930.. . 690
Cross-examination	699

Deposition of Maréchal Nantel,—

Examination in Chief4th Dec. 1930.. .. 707

Deposition of Charles A. Shannon (for Defendant Robertson),—

Examination in Chief4th Dec. 1930.. .. 708

Deposition of Alfred S. Clerke,—

Examination in Chief4th Dec. 1930.. .. 717

Cross-examination 718

Deposition of Alban Janin (for Defendant Robertson),—

Examination in Chief4th Dec. 1930.. .. 720

Examination in Chief5th Dec. 1930.. .. 729

Cross-examination 735

Deposition of Charles A. Shannon (recalled for Defendant Robertson),—

Examination in Chief5th Dec. 1930.. .. 749

Deposition of Daryl G. Peters (for Defendant Capital Trust),—

Examination in Chief 5th Dec. 1930.. .. 752

Cross-examination 753

Deposition of Walter Miller (for Defendant Robertson),—

Examination in Chief5th Dec. 1930.. .. 754

Cross-examination 756

Deposition of Louis N. Leamy (for Defendant Robertson),—	
Examination in Chief	5th Dec. 1930.. 757
Deposition of Charles R. Hazen (for Defendant Robertson),—	
Examination in Chief	5th Dec. 1930.. 762
Cross-examination	766
Deposition of Emmanuel L. Parent (recalled for Defendant Capital Trust),—	
Examination in Chief	5th Dec. 1930.. 771
Cross-examination	779
Deposition of Dr. Bernard Gervase Connolly (for Defendant Capital Trust),—	
Examination in Chief	5th Dec. 1930.. 784
Cross-examination	789
Deposition of A. W. Robertson,—	
Examination in Chief	9th Dec. 1930.. 792
Deposition of Louis N. Leamy,—	
Examination in Chief	9th Dec. 1930.. 793
Cross-examination	799
Deposition of A. B. Collins,—	
Examination in Chief	9th Dec. 1930.. 800
Cross-examination	805

Deposition of James F. M. Stewart,—

Examination in Chief	9th Dec. 1930..	809
Cross-examination		810

Deposition of Alban Janin,—

Examination in Chief	9th Dec. 1930..	813
Cross-examination		814

Deposition of Emmanuel Parent,—

Examination in Chief	9th Dec. 1930..	815
----------------------------	-----------------	-----

Deposition of Helen King,—

Examination in Chief	9th Dec. 1930..	817
----------------------------	-----------------	-----

Deposition of A. W. Robertson,—

Examination in Chief	9th Dec. 1930..	818
Cross-examination		829
Re-examination		831

Deposition of E. L. Parent,—

Examination in Chief	9th Dec. 1930..	832
----------------------------	-----------------	-----

Deposition of Fraser Aylesworth,—

Examination in Chief	29th Dec. 1930..	833
----------------------------	------------------	-----

Deposition of William E. Tummon,—

Examination in Chief	29th Dec. 1930	836
Cross-examination		837

Deposition of A. B. Collins (recalled),—

Cross-examination	29th Dec. 1930	840
-------------------------	----------------	-----

Admission of Parties		841
----------------------------	--	-----

VOLUMES V - VI - VII - VIII

PART III. — EXHIBITS

(Volume V, folio 1 a 220).

Volume VI, folio 221 à 405).

(Volume VII, folio 406 à 623.).

(Volume VIII, folio 624 à 840).

**PLAINTIFF'S EXHIBITS FILED WITH DEPOSITION
OF A. W. ROBERTSON ON DISCOVERY.**

Vols. V, VI, VII, VIII

P-1.—Financial statement of P. C. Shannon Son & Co., for year ending.....	31st Dec. 1928	700
P-2.—Letter from Ethel Kelly to Angus Wm. Robertson	16th Aug. 1928	659
P-3.—Last Will and testament of Hugh Quinlan, before Perodeau & Pero- deau	13th June 1909	2

PLAINTIFF'S EXHIBITS FILED WITH DEPOSITION
OF CAPITAL TRUST ON DISCOVERY.

Vols. V, VI, VII, VIII

P.C.-5.—Capital Trust File—Re : Quebec Succession Duty	27th August 1927 to 19th June 1929	471
P.C.-6.—Letter from Capital Trust to J. A. Lazure	31st Dec. 1927	551
P.C.-7.—Financial Statement of P. C. Shannon Son & Co., for year end- ing	31st Dec. 1928	700
P.C.-10.—Financial Statement of the Com- pany Quinlan, Robertson & Ja- nin Limited from 1922 to 1927.....		15
P.C.-11.—Letter from A. W. Robertson to Capital Trust	21st Feb. 1929	719
P.C.-14.—Capital Trust Correspondence with heirs	24th July 1928 to 20th Sept. 1928	641
P.C.-15.—Correspondence Re: Quinlan & Robertson & Janin Ltd.	22nd July 1927 to 23rd Oct. 1929	373
P.C.-16.—Correspondence Re: Peter Lyall & Sons, Ltd.	2nd July 1925 to 29th April 1929	239
P.C.-17.—Letter from A. W. Robertson to Capital Trust regarding sug- gested resignation	29th Nov. 1928	698
P.C.-18.—Correspondence Re: Amiesite Asphalt Ltd.	4th Oct. 1927 to 13th April 1929	525
P.C.-20.—Correspondence between Hon. J. L. Perron and Capital Trust Re : Amiesite Asphalt Ltd.	31st Oct. 1928 to 1st Nov. 1928	685
P.C.-21.—Correspondence between Hon. J. L. Perron and Capital Trust Re: Peter Lyall & Sons, Limited	25th April 1928 to 30th April 1929	591

— XVII —

Vols. V, VI, VII, VIII

- P.C.-22.—Correspondence between Hon. J.
L. Perron & Capital Trust, Re: 4th Jan. 1928 to
Quebec Succession Duty 20th July 1929... 561
- P.C.-24.—Correspondence between Hon. J.
L. Perron & Capital Trust Re: 1st August to
Complains of heirs..... 22nd Sept. 1928.. 648
- P.C.-25.—Correspondence between Hon. J.
L. Perron & Capital Trust Re: 20th Aug. to 22nd
Fuller Gravel Limited Aug. 1927..... 462
- P.C.-26.—Capital Trust Correspondence 21st July 1927 to
Re: Fuller Gravel Ltd. 7th Dec. 1928... 315
- P.C.-27.—Financial Statement of A. W.
Robertson Ltd. 31st Dec. 1922... 33
- P.C.-28.—Financial Statement of A. W.
Robertson Ltd. 31st Dec. 1923... 40
- P.C.-29.—Financial Statement of A. W.
Robertson Ltd. 31st Dec. 1924... 142
- P.C.-30.—Financial Statement of A. W.
Robertson Ltd. 31st Dec. 1925... 178
- P.C.-31.—Financial Statement of A. W.
Robertson Ltd. 31st Dec. 1926... 254
- P.C.-32.—Financial Statement of A. W.
Robertson Ltd. 31st Dec. 1927... 552
- P.C.-33.—Letter from B. G. Connolly to
A. W. Robertson 6th Dec. 1928... 699
- P.C.-34.—Capital Trust file No. 23 being
correspondence Re: A. W. Ro- 19th May 1924 to
bertson Ltd., stock 15th Oct. 1928... 65
- P.C.-35.—Capital Trust file No. 23-1 being
correspondence Re: A. W. Ro- 1st June to 22nd
bertson Ltd., stock Nov. 1927... 283

P.C.-37.—Capital Trust file No. 23a re- garding A. W. Robertson Ltd., 19th June to 19th Crookston Quarries	Sept. 1928.....	630
P.C.-45.—Capital Trust file No. 408 Re: Audit 1927	22nd Aug. 1928..	660
P.C.-47.—Capital Trust file No. 407. Re: 17th Jan. to 21st Income Tax	May 1928.....	564
P.C.-48.—Capital Trust file No. 501 and 6th Aug. to 7th 508 Re: Bequests	Sept. 1928.....	652

PLAINTIFFS' EXHIBITS WITH DECLARATION.

P-1.—Authentic copy of last Will and Testament of Hugh Quinlan	14th April 1926..	229
P-2.—Inventory of date of death of Hugh Quinlan	26th June 1927..	309
P-3.—Financial statements for Period from June 26th 1927		296a
P-4.—Financial statements for Period from June 20th 1927, with cor- rections		297

PLAINTIFFS' EXHIBITS AT ENQUETE

P-2.—Ontario Amiesite certificate # 26 for 200 shares, with back of certifi- cate, Hugh Quinlan. — Photo.....	23rd Dec. 1926..	253
P-3.—Ontario Amiesite certificate No. 31 for 199 shares, with back of certi- ficate, A. W. Robertson	16th Nov. 1927....	546
P-4.—Ontario Amiesite certificate No. 32 for 1 share with back of certificate, C. J. Malone	16th Nov. 1927....	548

P-5.—Ontario Amiesite statement, 1925. (Photo)	147
P-6.—Ontario Amiesite statements .....1925 to 1928.....	186
P-7.—Amiesite Asphalt Ltd., Page 1 of stock book, account Hugh Quinlan (Photo)	3rd Sept. 1923. . . 38
P-8.—Amiesite Asphalt Ltd., copy of transfer No. 3 for 50 shares from Hugh Quinlan to A. W. Robertson ..	22nd June 1927.. 292
P-9.—Amiesite Asphalt Ltd., certificate No. 1 for one share in name of Hugh Quinlan	3rd Sept. 1923. . . 37
P-10.—Amiesite Asphalt Ltd., Certificate No. 3 for 49 shares in name of Hugh Quinlan	23rd May 1924.... 127
P-11.—Amiesite Asphalt Ltd., certificate No. 9 for 200 shares in name of J. H. Dunlop	23rd May 1924.... 128
P-12.—Amiesite Asphalt Ltd. — Copy of page 2 of transfer book Transfer by J. H. Dunlop to A. W. Robert- son of 200 shares	22nd Dec. 1927.... 293
P-13.—Minutes. — Amiesite Asphalt Ltd.....	5th May 1927. . . 279
P-14.—Amiesite Asphalt Ltd., Copy of stock account of A. W. Robertson.....	3rd Sept. 1923. . . 39
P-15.—Amiesite Asphalt Ltd., Minutes.....	22nd May 1924 . . 120
P-16.—Minutes of Directors Amiesite As- phalt Ltd.	2nd Feb. to 30th August 1928. . . 571
P-17.—Amiesite Asphalt Ltd., statement ending	31st Aug. 1928.... 661

P-18.—Macurban Asphalt Limited. Meeting of Directors	21st June 1927...	290
P-19.—Macurban Asphalt Ltd. — Statement ending	31st Aug. 1928...	666
P-20.—Fuller Gravel Ltd. — Statement for year ending	31st Dec. 1927...	557
P-22.—A. W. Robertson Ltd. — Statement for year ending	31st Dec. 1928...	709
P-22.—Statement Re: division of assets in A. W. Robertson Ltd., in the form of 4 minutes of meeting from 9th Jan. to 2nd Aug. 1930		755
P-23.—Statement, Robertson & Janin Ltd	31st March 1928..	580
P-24.—Change of name of Quinlan, Robertson & Janin Ltd., to Robertson & Janin Ltd., Statement declaration to Registry office of Companies. This is in Court.....	23rd Feb. 1928 ..	575
P-25.—Minutes, Quinlan, Robertson & Janin, Ltd.	2nd May and 22nd June 1927..	277
P-26.—Quinlan, Robertson & Janin Ltd., — Certificate No. 8 for 1,150 shares in name of Hugh Quinlan with back of certificate	11th May 1925 ..	164
P-27.—Quinlan, Robertson & Janin, Ltd., No. 4 for 1 share in name of Hugh Quinlan, with back of certificate.....	11th May 1925 ..	165
P-28.—Quinlan, Robertson & Janin, Ltd., Dividends since	26th June 1927 to 30th Oct. 1930...	773
P-29.—Quinlan, Robertson & Janin Ltd., Dividends back dividends declared prior to June 26, 1927.....	30th Oct. 1930..	774

P-30.—Quinlan, Robertson & Janin, Ltd., Minutes Re: Acquisition by Quinlan, Robertson & Janin, Ltd., or Robertson & Janin, Ltd., of sub- sidiary Companies	21st March and 19th April 1928	575
P-31.—Financial statements for 1929 of Robertson & Janin Paving, Ro- bertson & Janin Bldg., and Mont- real Construction Supply and Equipment Ltd.	31st March 1929	722
P-32.—A. W. Robertson Ltd., Minutes	29th May 1924 to Oct. 1929	52
P-33.—Quinlan, Robertson & Janin, Ltd., and A. W. Robertson, Ltd., pages of ledger, Capital Trust, which have been modified regarding these two companies		294
P-34.—National Sand extract Minute	2nd Feb. 1929	714
P-35.—Letter E. W. Wright to J. E. Russell	11th Feb. 1929	718
P-36.—Cheque on Canadian Bank of Com- merce for \$732,083.33 to order of T. J. Dillon, Trustee, signed by Standard Paving and materials, Ltd.	2nd Feb. 1929	716
P-37.—Certified copy of letter A. W. Ro- bertson to J. F. M. Stewart Re : Fuller Gravel	8th May 1928	599
P-38.—Letter A. W. Robertson to J. F. M. Stewart Re : Fuller Gravel	9th May 1928	600
P-39.—Letter J. F. M. Stewart to A. W. Robertson	May 1928	601
P-40.—Extract of Minutes, Consolidated Sand Re : Fuller Gravel	14th May 1928	602

P-41.—Letter E. W. Wright to J. F. M. Stewart	14th May 1928 ..	603
P-42.—Letter J. F. M. Stewart to A. W. Robertson	14th May 1928 ..	604
P-43.—Letter A. W. Robertson to J. F. M. Stewart	15th May 1928 ..	604
P-44.—Guarantee agreement signed by A. W. Robertson and Consolidated Sand	22nd May 1928 ..	625
P-45.—Cheque to the order of A. W. Robertson for \$180,000, signed by Consolidated Sand	22nd May 1928 ..	627
P-46.—Consolidated Sand Ltd.	23rd May 1928 ..	627
P-47.—Statement of account between Fuller Gravel and A. W. Robertson	25th Oct. 1928 ..	683
P-48.—Letter to Messrs. Tanner & Désaulniers from A. M. Harnwell covering other exhibits filed	5th Sept. 1930 ..	771
P-49.—Fuller Gravel.—Stock accounts of A. W. Robertson, Tummon and Consolidated Sand, preferred and common	1926-28	213
P-50.—Fuller Gravel.—Share certificates common No. 17 to 22	30th Aug. 1927 ..	494
P-51.—Fuller Gravel. — Shares certificates Preferred No. 04 to 10	30th Aug. 1927 ..	507
P-52.—Ten minutes Fuller Gravel Ltd., from 8th August 1927		443
P-53.—Statement of dividend declared and paid since June 1929 in Macurban Asphalt Ltd.	5th Dec. 1930 ..	779

P-54.—Statement of dividends declared and paid since June 28th 1927 in Amiesite Asphalt Ltd.	5th Dec. 1930..	780
P-55.—Financial statement of Amiesite Asphalt Ltd., as of March 31st 1927		266
P-56.—Financial statement of Amiesite Asphalt Ltd., as at March 31st 1926.....		221
P-57.—Financial statement of Amiesite Asphalt Ltd.	1925	148
P-58.—Copy of stock account of J. J. Per-rault in Amiesite Asphalt Ltd.	1928	574
P-59.—Copy of stock account of J. J. Per-rault in Macurban Asphalt Ltd.	1928	574
P-60.—Inventory of plant A. W. Robert-son Ltd., with values	26th June 1927..	295
P-61.—Advertisements Re; Dredging Plant A. W. Robertson Ltd.	19th May 1928..	605
P-62.—Statement of interest Re : Ville Lasalle from 1922.....		32
P-63.—Robertson & Janin Ltd., Financial Statement as at March 31st 1929.....		739
P-65.—Minutes Quinlan, Robertson & Ja-nin Ltd.; Re: Dividends Declared 24th Dec. 1925....		173
P-66.—Note in W. A. Quinlan's hand-writing		282
P-67.—Copy of statement Succession H. Quinlan from 13th Aug. 1927.....		487
P-68.—Statements R. Shurman, Re: Quin-lan, Robertson & Janin Ltd., and Amiesite Asphalt, Limited from 1927		275

P-69.—Malone : Seven minutes Quinlan, Robertson & Janin, Ltd., Re: di- vidends from 31st March 1925	155
P-70.—Details (Malone) Re : \$4,386.67 (Macurban)	3rd Dec. 1930. 777
P-71.—Declaration Re : \$6,750.00. Ville Lasalle	15th June 1929. 747
P-72.—Agreement Peter Lyall	20th Nov. 1925. 173
P-73.—Memorandum Hugh Quinlan and A. W. Robertson	2nd July 1926. 239
P-74.—Letter to Mr. Lyall.....	24th Feb. 1926. 218
P-75.—Letter to Mr. W. Lyall.....	8th March 1926. 219
P-76.—Page 4 of ledger Re : 1st original declaration. Photo	15th Aug. 1927. 457
P-77.—Letter J. L. Perron, K.C., to E. Beaulieu, K.C.	2nd Nov. 1928
P-78.—Extracts from file 2-79 of Per- ron's offices, from 13th Nov. 1928.	686

DEFENDANT'S EXHIBITS

**DEFENDANT'S EXHIBITS CAPITAL TRUST
CORPORATION, WITH PLEA.**

C-1.—Copy of certificate from assistant manager, Bank of Toronto, ad- dressed to Capital Trust Corpora- tion	9th July 1927. 302
C-2.—Statement of securities, etc., in safety deposit box in bank of Toronto	9th July 1927. 303
C-3.—Copy of letter from A. W. Robert- son to Hugh Quinlan	20th June 1927. 289
C-4.—Original Agreement	11th June 1925. 167

DEFENDANT'S EXHIBITS CAPITAL TRUST
CORPORATION AT ENQUETE.

Vols. V, VI, VII, VIII

DC-1.—Advertise copy for sale published in the Montreal "Star"	30th Nov. 1929....	751
DC-2.—Stock account H. Quinlan from 1925		166
DC-6.—Letter to Capital Trust Corpora- tion Ltd., from Hon. J. L. Perron, K.C.	17th April 1930..	770
DC-7.—Letter to Hon. J. L. Perron, K.C., from Capital Trust Corporation Ltd.	12th March 1930..	769
DC-8.—Four copies of declaration to the Revenue & Statements of assets from 18th July 1927.....		406
DC-8a.—Copy of statement Succession H. Quinlan from 13th Aug. 1927.....		487
DC-9.—Transfer Tummon	26th March 1928..	578
DC-10.—General Indemnity agreement	6th Aug. 1925..	170a
DC-11.—Indentures between A. W. Ro- bertson & Janin & Fidelity Ins. Co. of Canada.....	23rd Oct. 1928..	681
DC-12.—Amount of Bond from Aug. 1925.....		171

DEFENDANT'S EXHIBITS AT ENQUETE
OF A. W. ROBERTSON.

DR-1.—Letter from W. A. Robertson to Mr. H. Quinlan	20th June 1927....	286
DR-2.—Copy of letter	20th June 1927..	287

DR-3.—Original of Agreement between H. Quinlan, A. R. Robertson & A. Janin	11th June 1925..	167
DR-4.—Correspondence between Hon. J. L. Perron & A. W. Robertson from 22nd Aug. 1927.....		464
DR-5.—Cheque to A. W. Robertson signed by S. McCord & Co., Ltd.	27th Sept. 1927..	524
DR-6.—Letter and cheque	25th May 1928..	628
DR-7.—Letter to MM. S. McCord & Co., Ltd., from G. M. Barnes, manager Royal Bank, Toronto.....	1st Dec. 1930..	777
DR-8.—Cheque to A. W. Robertson, signed by Geo. Rayner.....	7th Sept. 1927..	523
DR-9.—Slip of deposit.....	26th May 1928..	630
DR-10.—Slip of deposit	14th Nov. 1928..	698
DR-11.—All cheques given to Robertson by Tummon from 5th Sept. 1927.....		521
DR-12.—Letters Tummon and Robertson from 20th May 1928		624
DR-13.—Copy of deposit Savings account from Bank book Tummon.....	5th Dec. 1930..	778
DR-14.—Resolutions. — Ontario Amiesite Ltd., from 16th May 1927.....		280
DR-15.—Summary of Financial Statements Ontario Amiesite, Ltd.	31st March 1927	272
DR-16.—Summary of financial Statements — Amiesite Asphalt Ltd.	31st March 1927	273
DR-17.—Summary of financial Statements, Quinlan, Robertson & Janin Ltd.	31st March 1927	274

— XXVII —

Vols. V, VI, VII, VIII

DR-18.—Statement of guarantee.....	26th Sept. 1928..	677
DR-19.—Same as exhibit P-20 at Enquete Fuller, Gravel Ltd. — Statement for year ending.....	31st Dec. 1927....	557
DR-21.—Statement of dividends paid by A. W. Robertson from 8th Feb. 1926		217
DR-22.—Statement of dividends from 9th Jan. 1930		753
DR-23.—Copy of letter M. J. O'Brien.....	17th Nov. 1925....	172
DR-24.—Statements showing payments to Mr. J. O'Brien Ltd., from 20th July 1926		252
DR-25.—Details of dividends from 8th Feb. 1926		216
DR-26.—Two receipts 22nd June & July 1926		237
DR-27.—Letter signed H. Quinlan to the manager of Bank of Toronto.....	22nd June 1926..	238
DR-28.—List of Bonds with correspond- ence from 5th Feb. 1924.....		42
DR-29.—Letters (Potter) from 27th Sept. 1928		679
DR-30.—Letter G. M. Kennedy to Petrie, Raymond & Co.	28th March 1929	721
DR-31.—Copy of release	28th Nov. 1930....	776
DR-32.—Copy of Guarantee.....	Jan. 1927.....	262
DR-33.—Copy of Draft for \$125,000.00.....	29th Dec. 1927....	550
DR-34.—Copy of Draft for \$125,000.00.....	28th Jan. 1928....	571

— XXVIII —

Vols. V, VI, VII, VIII

DR-35.—Four signatures of V. Kerr. Photo	570a
DR-36.—Letter to A. W. Robertson signed Capital Trust Corporation.....	25th Sept. 1928. 676
DR-37.—Meeting of shareholders A. W. Robertson Ltd.	4th Nov. 1919. 10
DR-38.—Minutes	3rd Aug. 1925. 169
DR-39.—Meeting of Directors A. W. Robertson Ltd.	11th March 1929 720
DR-40.—Letter Dillon	4th Feb. 1929. 717
DR-41.—Correspondence Collins & Ro- bertson from 30th Oct. 1924	129
DR-42.—Sketch of Property.....	140a
DR-44.—Sketch of Crookston's Property.....	140b
DR-45.—Correspondence Stewart and Ro- bertson from 27th April 1928.....	593
DR-46.—Seven letters of Capital Trust and Robertson from 23rd Aug. 1927	466
DR-47.—Six letters Capital Trust and Ro- bertson from 19th Sept. 1928.....	671
DR-48.—Six letters from Capital Trust and A. W. Robertson from 16th Aug. 1927	458
DR-49.—Cheque	20th June 1927. 288
DR-50.—Cheque	20th June 1927. 289
DR-51.—Four letters Ontario Amiesite Ltd., from 12th Oct. 1927.....	544
DR-52.—Letter addressed to Roy Miller....	19th Sept. 1927. 523

VOLUME VIII

PART IV. — JUDGMENTS & NOTES

Vol. VIII

Jugement de la Cour Supérieure rendu par l'Hon. juge Martineau, le 6ième jour de février 1931.....	781
Notes du Juge.....	787
Jugement de la Cour du Banc du Roi (en appel) 30 Déc. 1932.....	807
Notes of the Honourable justice Howard.....	816
Notes de l'honorable juge St-Germain.....	820

DOMINION OF CANADA

In the Supreme Court of Canada
(OTTAWA)

On appeal from a Judgment of the Court of King's Bench, in appeal.

10

Angus William Robertson,

(Defendant in the Superior Court and Appellant
in the Court of King's Bench, in appeal),

APPELLANT.

20

— and —

Ethel Quinlan, & vir, & al,

(Plaintiff's in the Superior Court and Respondents
in the Court of King's Bench, in appeal),

RESPONDENTS.

30

— and —

Capital Trust Corporation Limited,

(Defendant in the Superior Court),

— and —

40

Dame Catherine Ryan, & al,

MIS-EN-CAUSE.

THE CASE

VOL. VI. — EXHIBITS (continued)

PLAINTIFF'S EXHIBIT P-56 AT ENQUETE

*Financial statement of Amiesite Asphalt Limited, as at
March 31, 1926*

10 Petrie, Raymond & Co.
Accountants & Auditors.

Transportation Building
120 St. James Street

To
The Shareholders,
Amiesite Asphalt, Limited,
Montreal, Que.

Montreal, April 9, 1926.

Auditors' Report

20 Dear Sirs:

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1926, and we have compiled therefrom the following Financial Statements which we submit herewith:

- 30 (a) Contract Accounts
(b) Stone Dust Account
(c) Trading Account
(d) Accounts Payable
(e) Profit and Loss Statement
(f) Profit and Loss Account General
(g) Balance Sheet

All disbursements have been supported by vouchers to our satisfaction, and the bookkeeping has been neatly and accurately recorded.

40 We hereby certify that we have obtained all the information and explanations required by us, and the Balance Sheet, referred to in this Report, is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs, according to the best of our information and the explanations given to us, and as shown by the books of the Company.

Yours truly,

Petrie, Raymond & Co., C.P.A.
Auditors.

MOUNT ROYAL CEMETERY CONTRACT

1926			1926		
Mar. 31	To Materials, Wages, and		Mar. 31	By Estimates	2,914.80
	Overhead	1,531.39			
	Profit	1,383.41			
		<u> </u>			<u> </u>
		\$ 2,914.80			\$ 2,914.80
		<u> </u>			<u> </u>

BEATTY STREET CONTRACT

1926			1926		
Mar. 31	To Materials, Wages, and		Mar. 31	By Estimates	5,893.16
	Overhead	4,096.42			
	Profit	1,796.74			
		<u> </u>			<u> </u>
		\$ 5,893.16			\$ 5,893.16
		<u> </u>			<u> </u>

DESMARCHAIS BOULEVARD CONTRACT

1926			1926		
Mar. 31	To Materials, Wages, and		Mar. 31	By Estimates	6,984.64
	Overhead	4,893.98			
	Profit	2,090.66			
		<u> </u>			<u> </u>
		\$ 6,984.64			\$ 6,984.64
		<u> </u>			<u> </u>

JOSEPH STREET CONTRACT

1926			1926		
Mar. 31	To Materials, Wages, and		Mar. 31	By Estimates	14,188.10
	Overhead	7,835.42			
	Profit	6,352.68			
		<u> </u>			<u> </u>
		\$14,188.10			\$14,188.10
		<u> </u>			<u> </u>

KING EDWARD HIGHWAY No. 1 CONTRACT

1926			1926		
Mar. 31	To Materials, Wages, and		Mar. 31	By Estimates	99,843.22
	Overhead	79,657.99			
	Profit	20,185.23			
		<u> </u>			<u> </u>
		\$99,843.22			\$99,843.22
		<u> </u>			<u> </u>

AMIESITE ASPHALT, LIMITED

MONTREAL

STONE DUST ACCOUNT

1926		1926			
Mar. 31	To Wages, etc.....	3,731.93	Mar. 31	By Sales	8,012.86
	Profit.....	4,280.93			
		<u> </u>			<u> </u>
		\$ 8,012.86			\$ 8,012.86
		<u> </u>			<u> </u>

AMIESITE ASPHALT, LIMITED

MONTREAL

TRADING ACCOUNT

1926		1926			
Mar. 31	To Asphalt	38,550.78	Mar. 31	By Sales.....	251,473.48
	Lime	1,856.83		Freight and Hauling	697.55
	Liquifier	10,559.40		Sales Tax	346.93
	Stone	82,245.96			
	Sand	1,424.16			
	Plant Operating.....	34,028.52			
	Royalty	22,609.50			
	Overhead	29,370.92			
	Profit	31,871.89			
		<u> </u>			<u> </u>
		\$252,517.96			\$252,517.96
		<u> </u>			<u> </u>

AMIESITE ASPHALT, LIMITED.

MONTREAL

ACCOUNTS PAYABLE AS AT MARCH 31, 1926

O. Alland	44.45
Morrison Quarry Company	2,765.11
MacDonald and Meacoe	9.50
	<u> </u>
	\$2,819.06
	<u> </u>

AMIESITE ASPHALT, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1926

1926		1926		
Mar. 31 To	Loss Cornwall Contract 1924.....	75.71	Mar. 31 By Profit Victoria Bridge Contract.....	27.75
	Loss Laval de Montreal Contract 1924.....	9.00	Profit Chambly Contract	566.71
	Loss City of Outremont Contract 1924.....	16.25	Profit Gifford Contract	6,736.53
	Loss Quebec Contract 1923	1,314.47	Profit Harbour Berri Street Crossing	
	Loss Villa Maria Contract 1924	928.54	Contract	943.22
	Loss Harbour Sheds Flooring Contract.....	2,209.26	Profit Mount Royal Cemetery Contract..	1,383.41
	Small Tools	368.52	Profit Beatty Street Contract	1,796.74
	16-2/3% Reserved for Depreciation on		Profit Desmarchais Boulevard Contract	2,090.66
	Plant	7,492.43	Profit Joseph Street Contract	6,352.68
	10% Reserved for Depreciation on Office		Profit King Edward Highway No. 1	
	Furniture	12.00	Contract	20,185.23
	25% Reserved for Depreciation on Cars	125.00	Profit King Edward Highway No. 2	
			Contract	14,864.25
	Reserves for Maintenance to Cover		Profit King Edward Highway Laeolle	
	Guarantees 1925 Work		Contract	22,521.84
			Profit Kind Edward Highway St.	
	Desmarchais Boulevard Contracts	537.28	Philippe Contract	15,607.43
	Joseph Street Contract	952.97	Profit Stone Dust Account	4,280.93
	Beatty Street Contract	453.32	Profit Trading Account	31,871.89
	Harbour Berri Street Contract	80.10	Dividends Canadian Amiesite, Limited..	999.90
	Mount Royal Cemetery Contract.....	182.17		
	Chambly Contract	100.10	Reserves for Maintenance to Cover	
	Laprairie Contract	88.90	Guarantees Expired	
	King Edward Highway Contract No. 1	5,580.27	Gifford Contract	877.50
	King Edward Highway Contract No. 2	2,878.20	Laval de Montreal Contract.....	4,219.50
	King Edward Highway St. Philippe		St. Augustin Contract	1,497.40
	Contract	3,870.04	Elmhurst Dairy Contract	102.90
	King Edward Highway Laeolle Contract	4,405.80	Villa Maria Convent Contract.....	283.10
		19,129.15	Mount Royal Cemetery Contract.....	136.00
	Reserved for Income Tax 1926.....	12,251.19	St. Urbain Academy Contract.....	30.70
	Net Profit	93,444.75		7,147.10
		<u>\$137,376.27</u>		<u>\$137,376.27</u>

AMIESITE ASPHALT, LIMITED

MONTREAL

PROFIT AND LOSS ACCOUNT GENERAL

1925			1925		
Apr. 1	To Reserve for Depreciation on Plant Year 1925 6-2/3%	1,589.97	Apr. 1	By Balance.....	57,067.64
July 15	Dividend	20,000.00		Adjustment 1925 Income Tax Reserve..	376.95
Nov. 2	Dividend	40,000.00			
1926			1926		
Feb. 27	Dividend	25,000.00	Mar. 31	Net Profit	93,444.75
Mar. 31	Balance	64,299.37			
		<hr/>			<hr/>
		\$150,889.34			\$150,869.34
		<hr/>			<hr/>
			1926		
			Apr. 1	By Balance	\$64,299.37

AMIESITE ASPHALT, LIMITED

MONTREAL

BALANCE SHEET AS AT MARCH 31, 1926

ASSETS		LIABILITIES	
Current Assets		Capital Stock	
Cash in Bank	21,172.28	Authorized 1,000 Shares at \$100.00 Each Issued and Fully Paid	
Madden and Murphy, Limited.....	239.11	1,000 Shares at \$100.00 Each.....	100,000.00
Cash in Hands of Employees.....	579.83	Current Liabilities	
Amiesite Asphalt Company of America..	327.18	Accounts Payable (per list).....	2,819.06
International Amiesite, Limited	2,249.24	Accrued Wages	52.30
Dominion Gresham and Casualty Company	4.32	H. Quinlan Directors Fees.....	1,690.34
Canadian Amiesite, Limited	3,893.12	A. W. Robertson Directors Fees	1,690.33
Ontario Amiesite, Limited	22,552.81	A. Janin Directors Fees	1,690.33
Jaffe Machinery Exchange	189.25	Receiver General of Canada Income Tax 1925	8,693.23
	<u>30,034.86</u>	Unclaimed Wages	148.15
Drawbacks		Reserve for Maintenance to Cover Guarantees	31,644.14
City of Longueuil due 1929	174.14	Reserve for Income Tax 1926	12,251.19
Province of Quebec due 1926.....	32,263.93	Reserves for Depreciation	
	<u>32,438.07</u>	Plant	11,467.36
Canadian Amiesite, Limited		Office Furniture	24.00
9,999 Shares Common Stock and Amiesite Asphalt Company of America 1,000 Shares Common Stock	7,500.00	Automobiles	250.00
	<u>91,145.21</u>	Profit and Loss Account	64,299.37
Fixed Assets			
Plant	44,954.59		
Office Furniture	120.00		
Automobiles	500.00		
	<u>45,574.59</u>		
Patents and Processes	100,000.00		
	<u>236,719.80</u>		
			<u>\$236,719.80</u>

Signed on behalf of the Board

(
(
(
) DIRECTORS
(
(
(

We hereby certify that we have audited the accounts of Amiesite Asphalt, Limited, Montreal, for year ending March 31, 1926, and have reported to the Shareholders thereon under this date.

Petrie, Raymond & Co.

C. P. A.

Montreal. April 9. 1926.

PLAINTIFF'S EXHIBIT P-1 WITH DECLARATION

Authentic copy of last Will and Testament of Hugh Quinlan

10 In the year one thousand nine hundred and twenty-six, on this fourteenth day of the month of April.

Before Me Edouard Biron, residing in the City of Westmount, and Me Eugene Poirier, residing in the City of Montreal, both Notaries for the Province of Quebec, practising in the City of Montreal, undersigned.

Personally came and appeared:—

20 Hugh Quinlan, Esquire, General Contractor, residing in the City of Westmount, Civic number 357 Kensington Avenue.

Who, being of sound mind, hath declared, unto the said Edouard Biron, in the presence of his said colleague, the following to be his last will and testament:

ARTICLE FIRST:—

30 I recommend my soul to Almighty God and I desire that all my just debts, funeral and testamentary expenses be paid by my Executors and Trustees hereinafter named as soon as possible after my death. I leave to my dear wife Dame Catherine Ryan, and at her default to my said Executors and Trustees the care of my funeral and the number of masses to be said or celebrated for the repose of my soul.

ARTICLE SECOND:—

40 I give and bequeath in full ownership to my said wife, Dame Catherine Ryan, my wearing apparel and all the household furniture, moveable effects, painting, musical instruments and all and any articles and effects composing the household furniture of our common residence at the time of my death, including all private or family automobiles and all provisions to be found in my residence and its dependencies.

ARTICLE THIRD:—

10 I give and bequeath unto my said wife the use and usufruct of our said residence without her being bound to give any security nor to have a statement made of said residence and with the understanding that the insurance premiums, all taxes, assessments and rates general and special and all repairs of any kind, either large or small, in regards with the immoveable property composing said residence shall, at all times, be paid by my said Executors and Trustees, out of the income or revenue of my estate.

ARTICLE FOURTH:—

20 I give and bequeath the residue or balance of my estate, without any exception, in trust jointly to my friend and partner, Angus William Robertson, Esquire general contractor, presently residing in the City of Westmount, civic number 480 Roslyn Avenue, and Capital Trust Corporation Limited, a corporation duly constituted having its Head Office at the City of Ottawa, in the Province of Ontario, appointing them jointly, my Trustees and Testamentary-Executors, with the seizin and possession of all the said residue or balance of the property composing my Estate, moveable and immoveable immediately after my decease.

30 I extend the duration of their authority and seizin as such executors and Trustees beyond the year and day limited by law, and I constitute them administrators of my succession and declare that they and their successors in office shall be and remain from the date of my decease seized and vested with the whole of my said property and estate for the purpose of carrying into effect the provisions of this, my present will, with the following powers in addition to all the powers conferred upon them by law:

40 a).—Power to collect all property assets and rights belonging to my Estate: power to sell and convert into money all such portions of my property and Estate, moveable and immoveable, as are not herein specially bequeathed, and that they may deem inadvisable to retain as investments as and when they think best, for such prices and on such terms and conditions as they may see fit: to receive the consideration prices and give acquittances therefore; to invest the proceeds and all sums belonging to my succession in such securities as they may deem best but in ac-

cordance with Article 981° of the Civil Code of the Province of Quebec, and to alter and vary such investments from time to time.

10 b).—To compromise, settle and adjust or waive any and every claim and demand belonging to or against my succession.

20 c).—To sell, exchange, convey, assign, borrow money, mortgage, hypothecate, pledge, or otherwise alienate or deal with the whole or any part of the property or assets at any time forming part of my succession, either moveable or immoveable, bank or other stocks or bonds and to execute all necessary deeds of sale, mortgage, hypothec and pledge, acquittances and discharges and other documents, in connection herewith, and thus “de gré à gré”, without judicial formalities and with the express understanding that any third party dealing with my Executors and Trustees shall never be compelled to attend or to control the investment or re-investment (emploi ou remploi) of the monies.

d).—To continue, discontinue or wind up any business contract or transaction pending at the time of my death;

30 e).—To act for and represent my Estate as a shareholder in any joint stock Company or Corporation in which my Estate may hold stock in the way of applying for authority to increase or reduce the capital stock of such Company or Corporation or of obtaining increased powers to subscribe for any new or additional stock proposed to be issued by any Company or Corporation in which my Estate may hold stock and to agree to any proposed amalgamation or reorganization of any such company or corporation and generally to deal with any and all shares of stock and bonds belonging to my Estate in the fullest and most unrestricted manner, without any personal responsibility, on the part of my Executors and Trustees other than the responsibility imposed by law to administer with the care of a prudent administrator.

40 f).—To apportion my Estate and said trust property and the revenue thereof, and to give to each legatee or beneficiary his or her share therein, in accordance with the dispositions hereinafter of this my present will.

g).—To decide what payments shall be charged to and what receipts credited to capital and revenue account.

h).—To represent my Estate in any deed of division or partition of any property or right in which my Estate may have a share or interest.

i).—Generally to administer the property assets and affairs of my Estate and succession.

10 j).—To employ, as agent, accountant and manager of my Estate, said Capital Trust Corporation Limited, with power to do and execute the detail work in connection with the administration of my Estate, to keep the books of account, to make collections and execute minor acts of administration and for the above purposes said Capital Trust Corporation Limited shall be entitled to its usual commission.

20 To pay to my other Executor and Trustee, Mr. Angus William Robertson, the sum of One Thousand Dollars (\$1000.00) yearly, the same to be paid to each of his successors in office.

I do hereby give to my friend and partner Angus William Robertson, as well as to each of his successors in office, (if any) the right to appoint, himself, by notarial act, or in virtue of his last will his successor in office, and it shall be only in the event of neglect to appoint a successor, thus that such successor shall be named in accordance with the dispositions of Article 924 of the Civil Code of the Province of Quebec and in all cases such successor as well as each of his own successors shall be vested
30 with the same powers, rights and privileges as those conferred upon my said Executors and Trustees under my present will.

Notwithstanding the Article 911 of the Civil Code of the Province of Quebec, I do hereby authorize any of my said Executors and Trustees to renounce the office of my Executors and Trustees, even after having accepted said office, I maintain even for this particular case the right and the power hereinabove granted to Mr. Angus William Robertson or any of each of his successors in office (if any) to appoint himself his successor to
40 said office.

ARTICLE FIFTH:—

My Executors and Trustees shall:

a).—Pay and hand over to my said wife, Dame Catherine Ryan, her lifetime, an annuity of twenty-four thousand dollars (\$24,000.00) payable by monthly and consecutive instalments of two thousand dollars (\$2000.) each.

10 b).—Pay to each of those of my children, at the first degree, issued of my marriage with the said Dame Catherine Ryan, who will not remain with my said wife and from the moment that he will cease to remain with her, an annual sum not less than one thousand dollars (\$1000.00) and not over two thousand dollars (\$2000.) payable by monthly instalments in advance, as will deem fit to my Executors and Trustees and thus until such child or children will not remain with his or their mother.

This annuity may be payable, also as it may deem fit to my Executors and Trustees to the legitimate children of any of my children at the first degree, who may have predeceased me or who may die after me, but before the final division or partage of my Estate, as hereafter provided.

20 The same annuity may be payable, also as it may deem fit to my said Executors and Trustees, to the widow of any of my said sons, as long as she does not remarry and provided, however, that such son shall not have ordered under will that no such annuity or any part of such annuity be paid to his widow.

c).—Until the death of my said wife, Dame Catherine Ryan, to capitalize all exceeding revenue or income of my Estate.

30 d).—After the death of my said wife, to distribute and divide all the net income or revenue of my Estate equally between my children issued of my marriage with the said Dame Catherine Ryan "*par tête*" or the legitimate issue "*par souche*" and thus until the death of the last survivor of my said children at the first degree, it being my wish and desire that should any of my said children die without issue, his share in the revenues of my Estate shall be added to the share of his survivor brothers and sisters *per capita* "*par tête*" and nephews and nieces "*par sou-*
40 *che*"

e).—After the death of all my said children at the first degree to divide the capital and property of my whole Estate, with all accrued interests and revenues equally *per capita* "*par tête*" between my grand children and great grand children issued of legitimate marriages and then living.

ARTICLE SIXTH:—

10 It is my desire that no inventory be made before Notary and that the inventory of my Estate shall be made in the form of commercial inventories, notwithstanding any provisions of the law to the contrary and that no inventory whatsoever of the household furnitures, pictures and personal effects of my Estate be made.

ARTICLE SEVENTH:—

20 I desire that my Executors and Trustees divide as they may deem fit, my jewelleries and personal clothing between the members of my family.

ARTICLE EIGHTH:—

Any taxes or duties on my Estate shall be paid by my testamentary Executors and Trustees out of the general proceeds of my Estate.

ARTICLE NINTH:—

30 I stipulate that all my property, real and personal, moveable and immoveable, of any nature whatsoever, is hereby bequeathed as alimentary support and maintenance of my legatees or beneficiaries and that the same shall not be liable to seizure or attachment for any debts of my said legatees and beneficiaries and thus as regards both the capital and revenue of my Estate as may remain in the hands and in the possession of my Testamentary Executors and Trustees and that such “insaisissabilité” shall continue until the seizin of my Testamentary-Executors and Trustees ceases and no longer exists.

40

I further stipulate that none of my legatees or beneficiaries shall have the right to cede, sell, pledge or transfer his respective share or right, title or interest in my Estate, in whole or in part, until after the final division “partage”, of the Estate has taken place and then only as to such portion as has been remitted to him under the terms of this my present last will and testament.

ARTICLE TENTH:—

10 I further declare that all property composing my Estate are bequeathed as personal to each of my legatees and beneficiaries and shall therefore be considered as a “propre”, and as regards the bequests or advantages accruing to any female legatees or beneficiaries, I desire that the same shall be for their own separate use absolutely free from the control of any husband and shall not enter into any community of property or exclusion of community of property which may subsist between such female legatees or beneficiaries and her husband and shall not be liable for such husband’s debts. I moreover direct that the share of any female legatee or beneficiary in my Estate shall be paid to her personally upon her own separate receipt without the intervention or authorization of her husband or any judicial authorization being necessary.

ARTICLE ELEVENTH:—

30 I do hereby expressly dispense each of my said children to return to the general mass of my Estate all that he may have received or that he may in the future receive from me by gift *inter vivos* directly or indirectly, hereby declaring that all such gifts have been made and shall be considered as having been made by preference and beyond his share, or with any exemption from return.

ARTICLE TWELFTH:—

40 In order that all the stipulations of this, my present will, may be respected by all and each of my legatees and beneficiaries, I hereby formerly declare that should any of them contest any stipulation of this, my present will and testament, they shall *ipso facto* lose their rights and titles of legatees or beneficiaries in this, my present will.

ARTICLE THIRTEENTH:—

I expressly declare that no other parties or persons may have the right to endeavor, control, manage and divide the property of my Estate, but my said Testamentary Executors and Trustees and their successors in office and thus, without any intervention

of any third party, tutors, curators and so on and so on and that the powers and authority hereinabove given to my testamentary Executors and Trustees shall be interpreted as covering all deeds, documents and proceedings without any special judicial formalities being required and thus notwithstanding any provisions of the law to the contrary.

10

ARTICLE FOURTEENTH:—

I wish and desire that the Honourable J. L. Perron be and should continue to be the legal Adviser and Advocate of my Estate.

20

ARTICLE FIFTEENTH:—

This present will is made in taking into consideration that all the property, real and personal, composing the legal community of property which exists presently between my said wife, Dame Catherine Ryan, and myself, be comprised and included in my Estate, otherwise the figures above given should have been altered and modified and in order to give practicable effect to this my present will and testament, I wish and desire that all property, real and personal, moveable and immoveable that will form part, at the time of my death of the legal community of property existing between me and my said wife should belong and revert in totality to my Estate and therefore that my said wife should renounce to all her rights in such community or property in order to accept in "lieu" thereof the legacies and advantages which I confer upon her under this, my present will, and in doing so, I verily believe that she would act in the interest and advantage of our children and would thereby facilitate the carrying out of my wishes and intentions, which I trust will meet her approval. I further declare that should my wife fail to comply with this my wish and desire, I regret to order that the above bequests and advantages granted in her favour shall be null and void, the same having been made taken into consideration that my said wife would comply with my said wish and desire.

30

40

ARTICLE SIXTEENTH:—

I revoke all wills, testaments and codicils I may have heretofore made.

WHEREOF ACT:—

10 Done and Passed in the City of Westmount, in the district of Montreal, on the date firstly above mentioned, under the number Thirteen Thousand Eight Hundred and Twelve of the original deeds of the said Me Edouard Biron, one of the undersigned Notaries.

And, after due reading hereof, by the said Me Edouard Biron, unto, the testator, in the presence of his colleague, the testator and the said Notaries have signed in the presence of one another.

20 (Signed) Hugh Quinlan,
(“) Eugène Poirier, notaire,
(“) Edouard Biron, notaire.

True Copy of the original remaining in my office.

Edouard Biron, Notaire.

DEFENDANT'S EXHIBIT D-R-26 AT ENQUETE

30 *2 receipts*

THE BANK OF TORONTO
Montreal, Que.

June 22nd, 1926.

Received from Messrs, Robertson and Leamy, for account of Mr. Hugh Quinlan, the following Dominion of Canada Victory Loan Bonds:—

40 \$205,200., 5½%, 1933.
\$105,800., 5 %, 1937.
\$260,000., 5½%, 1937.
\$ 20,000., 5 %, 1943.
and \$ 13,000., Town of Montreal North, 6%, 1954.

\$604,000.

D. C.
Asst, Manager.

THE BANK OF TORONTO
Montreal, Que.

July 26th., 1926.

10 Received from Mr. Hugh Quinlan, for Safe-keeping, Dominion of Canada War Loan Bonds, Nos. 293049 — 293053 Inc., and 293035 — 293038 Inc., (9 x \$1000.) Nine thousand dollars, (\$9,000.00), due November 1st, 1933.

G. G.
Accountant

D. C.
Assistant Manager.

20

DEFENDANT'S EXHIBIT D-R-27 AT ENQUETE

Letter signed H. Quinlan to the Manager of Bank of Toronto.

Montreal, Que.
June 22nd, 1926.

The Manager,
The Bank of Toronto,
Montreal, Que.

30

Dear Sir:

This will be your authority to allow Mr. A. W. Robertson and Mr. N. M. Leamy, jointly, to have access to my Safety Deposit Box No. 158. This authority to cover one visit only.

Yours very truly,

Hugh Quinlan.

40

Certified a true copy of original held by the Bank of Toronto, Montreal.

For the Bank of Toronto,
Michele F.
Manager, Montreal Branch.

Dec. 5/30.

PLAINTIFF'S EXHIBIT P-73 AT ENQUETE

Memorandum Hugh Quinlan and A. W. Robertson

10 This memorandum of agreement made this second day of July 1926.

We, the undersigned, Hugh Quinlan and A. W. Robertson, hereby agree to equally divide between our two selves the seventy five thousand (\$75,000 00) dollars balance which P. Lyall & Sons, Limited, owe A. W. Robertson on account of Steel Gates Contract, Stock sale. Should either of us die before the expiry of the date on which the final or any other payment of the aforementioned money is due, the payments then due will be changed from 50-50 to two-thirds to the survivor and one-third to the
20 Estate of the deceased.

Hugh Quinlan,

Witness:

L. N. Leamy,

A. W. Robertson.

PLAINTIFF'S EXHIBIT P-C-16 ON DISCOVERY

Correspondence Re: Peter Lyall & Sons, Ltd.,

30 This memorandum of agreement made this second day of July 1926.

We, the undersigned, Hugh Quinlan and A. W. Robertson hereby agree to equally divide between our two selves the seventy five thousand (\$75,000.00) dollars balance which P. Lyall & Sons, Limited owe A. W. Robertson on account of Steel Gates Contract, Stock sale. Should either of us die before the expiry of the date on which the final or any other payment of the aforementioned money is due, the payments then due will be changed
40 from 50-50 to two-thirds to the survivor and one-third to the Estate of the deceased.

(Signed): Hugh Quinlan,

(Signed): A. W. Robertson,

Witness:

(Signed): L. N. Leamy.

Certified a true copy:

M. A. R. Kehoe,

F. J. O. Meara.

A. W. Robertson Limited
Engineers & Contractors.
Montreal, Canada.

July 21st, 1927.

10 Capital Trust Corporation,
10 Metcalf St.
Ottawa, Ont.

Es Estate H. Quinlan

Dear Sirs:—

Confirming my phone of this morning to your Mr. Pennefather, I should esteem it a favor if you would mail Mrs. Quinlan a cheque for two thousand dollars for her first months allowance under her late husband's Will. If you cannot do this, advise me, and I shall issue my private cheque.

20 The twenty five thousand dollar Lyall note I referred to in my conversation with Mr. Pennefather, is a transaction with which your Dr. Connolly is familiar. That is Dr. Connolly knows of the transaction because of a document I showed him, but he does not know I accepted a note instead of cash. However, that is all I could get at the time.

Yours truly,

(sgd.) A. W. Robertson,

30 AWR/
Typed: MAN.

Certified Copy.
M. A. Niding,
T. Cloutier.

April 18th 1928.

40 Hon. J. L. Perron, K.C.,
Themis Building,
Montreal, Que.

Re. H. Quinlan Estate and
Steel Gates Stock

The Capital Trust Corporation, of Ottawa, is pursuing me to collect the H. Quinlan Estate share of the twenty five thousand dollars that has been due A. W. Robertson, from P. Lyall & Sons,

Limited since the 8th of last month. The Lyall people have the contract agreement, and therefore know the obligation is due and I have written them regarding the matter; but received no reply. The Capital Trust Corporation state that the Quinlan Estate has lost six weeks interest on the amount in question, and that if I cannot collect they will endeavor to do so. What should I do?

Yours truly,

“L. N. Leamy”

LNL.

True copy of copy.
Paul Mackay,
V. M. Flynn.

20

April 20th, 1928.

A. W. Robertson, Ltd.,
1680 St. Patrick St.,
Montreal, P. Q.

ATTENTION MR. LEAMY
Re — Hugh Quinlan Estate.

Dear Sir:—

30

We beg to acknowledge receipt of yours of the 18th, instant enclosing copy of letter which you wrote in regard to \$25,000.00 which you are endeavouring to collect.

If we understand the contents of your letter this item referred to when collected will be one of the assets of the A. W. Robertson, Ltd. If we are not correct in this kindly rectify us.

Yours very truly,

40

Capital Trust Corporation,
per: E. L. Parent, L. A.
Estates Manager.

ELP/AMR.

True Copy.
Paul Mackay,
V. M. Flynn.

April 21st, 1928.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

10 Re Estate Hugh Quinlan

Dear Sir:—

Replying to yours of the 20th inst., regarding the \$25,000.00 this amount is not an asset of A. W. Robertson, Limited; but is an amount in which the Quinlan Estate have a certain interest along with Mr. Robertson, but forms no part of A. W. Robertson, Limited.

20 Yours truly,

A W. Robertson, Limited,

LNL.

True Copy.
Paul Mackay,
V. M. Flynn.

30 EXTRACT FROM LETTER A. W. ROBERTSON
LIMITED

May 11th, 1928.

Capital Trust Corporation, Ltd.,
10 Metcalfe St.,
Ottawa, Ont.

Re: Estate Hugh Quinlan

40 P. Lyall & Sons offer a four months note dated March 8th, 1928 in settlement of their account. You will require to approve of my acceptance of this by writing to me.

Yours very truly,

AWR/
True copy of extract
Paul Mackay,
V. M. Flynn.

A. W. Robertson.

May 15th, 1928.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan
P. Lyall & Sons note

10 Dear Sirs:—

I discounted the P. Lyall & Sons, Limited, \$25,000.00 four months note today, and I enclose 1/3 of the proceeds. I shall make interest adjustments later.

Yours truly,

A. W. Robertson,
"L. N. Leamy"

20 True Copy.
Paul Mackay,
V. M. Flynn.

CAPITAL TRUST CORPORATION LIMITED
Executors and Trustees
10 Metcalf Street,

Ottawa, May 16th, 1928.

30 To—The Bank of Toronto,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE

Gentlemen:

We enclose herewith Cheque No. of the Bank of Toronto for the sum of \$8,333.34 to be deposited to the credit of the Estate of Hugh Quinlan in Account.

Kindly acknowledge receipt in the usual way, and oblige.

40

Yours very truly,

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

Enclosures.

True Copy.
Paul Mackay.
V. M. Flynn.

Capital Trust Corporation
Ottawa, Canada.

A. W. ROBERTSON, Ltd.,
1680 St. Patrick, St.,
Montreal, P. Q.

10

Attention Mr. Leamy.

CAPITAL TRUST CORPORATION
10 Metcalfe Street

Ottawa, May 16th, 1928.

Re — Hugh Quinlan Estate — 45.

20 Dear Sir,

We acknowledge the receipt of the sum of cheque for \$8,333.34 which we have placed to credit of Hugh Quinlan Estate, being cheque of A. W. Robertson, for 1/3 of note of \$25,000.00 of Peter Lyall discounted, re Steel Gates stock.

Yours truly,

Capital Trust Corporation
Per "ELP"

30

True Copy.
Paul Mackay,
V. M. Flynn.

November 6, 1928.

Messrs. A. W. Robertson, Ltd.,
1680 St. Patrick St.,
Montreal, Que.

40

re Hugh Quinlan Estate
Peter Lyall & Sons note
Steel Gate — file 45

On May 15, 1928 you sent us a cheque for \$8,333.34, stating this was 1/3 of the \$25,000.00 note of the above firm, which you had discounted, and was made in favour of A. W. Robertson & Hugh Quinlan Estate.

We have not any information as to when the balance of the amount due is to be paid, but we presume you will keep us informed.

10 We understand the Hugh Quinlan is entitled to half of the \$25,000.00 note referred in previous correspondence. If we are not correct, kindly let us know.

Yours very truly,

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

ELP/PEM.

20 True copy.
Paul Mackay,
V. M. Flynn.

Nov. 7th 1928.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

30 Re Estate H. Quinlan and
Peter Lyall & Sons note

Replying to yours of the 6th inst I shall say that in a written contract dated July 2nd 1926, the late Hugh Quinlan and myself agreed to divide the monies in question so that the survivor would receive two-thirds. I shall show Dr. Connolly and Mr. Parent this signed agreement today, and they may take it after handing me a duplicate.

40 Your truly,

“A. W. Robertson”

AWR/L.

True Copy.
Paul Mackay,
V. M. Flynn.

November 9, 1928.

Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

10

re Hugh Quinlan Estate
Peter Lyall & Sons Note
Steel Gate — File 45

Yours of the 7th instant has been duly received enclosing original of agreement between Mr. Quinlan and yourself, dated July 2, 1926, with regard to the Peter Lyall & Sons' note, for which we thank you.

20

We enclose herewith copy of this agreement for your office.
Yours very truly,

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

ELP/PEM.
Encl.

30

True Copy.
Paul Mackay,
V. M. Flynn.

November 26th, 1928.

Angus W. Robertson, Esq.,
Room 1005 Keefer Building,
St. Catherine Street,
Montreal, Que.
Can.

40

re — Peter Lyall & Sons Note
Steel Gates Fyle 45

Dear Sir:—

According to agreement that you sent us in your letter of the 7th November, the Quinlan Estate is entitled, if we understand right by the agreement, to 1/3 of \$75,000. namely; viz,

\$25,000. We have received on May 16th 1928, \$8,333.34 as 1/3 of the amount that the Estate is entitled to receive. Is there any agreement when the balance namely; \$16,666.66 is to be paid? to the Estate.

10

Yours very truly,

Capital Trust Corporation Limited.
E. L. Parent, L.A.
Estates Manager.

ELP/VMF.

20

True Copy.
Paul Mackay,
V. M. Flynn.

Nov. 27th, 1928.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

re Lyall Payments

30

Dear Sirs:—

There is one payment yet due. As Lyall always pays by note, and overlooks some or all of the interest, we receive a few dollars less than we should. On the payment of May 20th 1927 Mr. Quinlan's deposit slips show this. Ask Mr. Leamy to show you it when you are next in Montreal.

40

Yours truly,

“A. W. Robertson”

AWR/L.

True Copy.
Paul Mackay,
V. M. Flynn.

A. W. Robertson, Ltd.,
Room 1005, Keefer Bldg.,
1440 St. Catherine St., W.,
Montreal, P.Q.

Feby. 25th, 1929.

10 Re: — Lyall Payments — Hugh Quinlan Estate.
File No. 45.

Dear Sir:—

On the 27th of November, 1928, you advised us that there was still one payment due. Have you any idea when this payment, which you state is still due will be made by Lyall.

Yours very truly,

20

ELP/LS.

True Copy.
Paul Mackay,
V. M. Flynn.

Capital Trust Corporation, Ltd.
per:—E. L. Parent, L.A.
Estates Manager.

30

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

1005 Keefer Bldg.,
1440 St. Catherine St., W.,

Feb. 26th, 1929.

Re Quinlan Estate and
Lyall payment.

Dear Sirs:—

40 Lyall has never paid on due date, but last payment is not due for more than a month. When due date arrives I shall pursue Lyall and send you one-third of the proceeds of note I receive.

Yours truly,

“A. W. Robertson.”

AWR/L.
MAK

True Copy.
Paul Mackay,
V. M. Flynn.

1005 Keefer Bldg.,
1440 St. Catherine St., W.,
April 20th, 1929.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Dear Sirs:—

Enclosed please find my cheque for Eight thousand three hundred and thirty three dollars and thirty four cents (\$8,333.34) in favor of the Estate H. Quinlan. This cheque represents the final payment due the Estate on the Steel Gates Stock transaction. Should Lyalls three month note, which I have discounted today, be not paid on maturity, you will return the amount of the cheque herein enclosed together with interest at six per cent.

Yours truly,

“A. W. Robertson”

AWR/L.

True Copy.
Paul Mackay,
V. M. Flynn.

April 22, 1929.

Mr. A. W. Robertson,
Room 1005, Keefer Building,
Montreal, Que.

re Hugh Quinlan Estate
P. Lyall & Son Ltd. — 45.

Dear Sir:

We beg to acknowledge receipt of your letter of the 20th instant enclosing cheque for \$8333.34, which you state represents final payment due the estate on the Steel Gate Stock transaction, and asking us to return you this cheque in the event of the non payment of the Peter Lyall's note, which you discounted, together with 6% interest thereon.

We could not very well undertake to do this, as the bank pays the estate only 2% on the daily balance. If you desire us to deposit that cheque in a special savings account, here, on which we pay 4%, kindly let us know. We are holding the cheque for further instructions.

10 We are sorry to state we do not quite understand this transaction. According to previous correspondence, there was still due, at time of Mr. Quinlan's death, \$25,000. We have already received a cheque for \$8333.34 and with this other cheque it would make \$16,666.68, or two-thirds of the \$25,000.00, which would not be in accordance with copy of agreement, dated 2nd July, 1926, whereby the estate is entitled only to one-third. Herewith copy of said agreement.

Yours very truly,

20 Capital Trust Corporation, Ltd.
per: E. L. Parent, L.A.
Estates Manager.

ELP/PEM.

True Copy.
Paul Mackay,
V. M. Flynn.

30 1005 Keefer Bldg.,
1440 St. Catherine St., W.,
April. 23rd, 1929.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan

Dear Sirs:—

40 There is likely to be 1/3 of \$10.74 due the Estate H. Quinlan when it is paid, coming from the note of P. Lyall & Sons Ltd. discounted in the Welland Gates Contract matter.

Yours truly,

LNL.

A. W. Robertson, Limited,
"L. N. Leamy".

True Copy.
Paul Mackay,
V. M. Flynn.

1005 Keefer Bldg.,
1440 St. Catherine St., W.,
April 27th, 1929.

10 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Re P. Lyall affair

Dear Sirs:—

At the time of Mr. Quinlan's death there remained fifty thousand dollars for Lyall to pay me. You have received 1/3 of that amount. Lyall made me a payment on May 20th, 1927, and I paid Mr. Quinlan his share then. The amount is marked in a book kept by Mr. Leamy which you can examine the next time you are here.

20

Yours truly,

“A. W. Robertson.”

AWR/L.

True Copy.
Paul Mackay,
V. M. Flynn.

30

Apr. 29th, 1929.

A. W. Robertson, Esq.,
Room 1005 Keefer Bldg.,
1440 St. Catherine St., W.,
Montreal, P. Q.

Re:—Hugh Quinlan Estate — Peter Lyall &
Son, Ltd. — Fyle 45.

Dear Sir:—

40

Yours of the 27th instant has been duly received and note that you say, that at the time of the late Mr. Quinlan's death there still remained \$50,000.00 to be paid by Messrs. Peter Lyall & Son, Ltd., and that one-third of this belongs to the late Hugh Quinlan and two-thirds to you.

In regard to the cheque of \$8,333.34, as you have not replied to the second paragraph of our letter of the 22nd of April, we are placing same to the special account, in the name of Capital

Trust Corporation, in trust for A. W. Robertson until you inform us that the three months note, referred to in your letter of the 20th of April, has been paid or subject to your further direction.

Yours very truly,

10

Capital Trust Corporation, Ltd.
per: E. L. Parent, L.A.
Estates Manager.

ELP/LS.

True Copy.
Paul Mackay,
V. M. Flynn.

20

DEFENDANT'S EXHIBIT D-R-24 AT ENQUETE.

Statements showing payments to M. J. O'Brien Limited.

A. W. ROBERTSON LIMITED — IN VOLUNTARY
LIQUIDATION.

	1926.				
	July	20th.	To Cash	.....	7500.00
	Oct.	6th.	" "	.....	8500.00
	Nov.	3rd.	" "	.....	5000.00
30	"	25th.	" "	.....	10000.00
	Dec.	30th.	" "	.....	10000.00
			Total	.....	41000.00
	1927.				
	May	25th.	" "	.....	40000.00
	1928.				
	Sept.	25th.	" "	.....	39945.29
	1929.				
40	June	4th.	" "	.....	6000.00
	"	30th.	" "	.....	41082.19
	1930.				
	Jan.	9th.	" "	.....	86029.83
	Apl.	3rd.	" "	.....	643.80
			Grand Total	.....	\$254701.11

Certified Correct.

P. C. Shannon & Son, Co.

PLAINTIFF'S EXHIBIT P-2 AT ENQUETE

*Ontario Amiesite Certificate — # 26 for 200 shares, with back
of certificates, Hugh Quinlan.*

Photo.

CERTIFICATE

26

*For 200 Shares
Issued to
A. Quinlan*

Dated Dec 23 1926
FROM WHOM TRANSFERRED

<i>Dated</i>	<i>19</i>
No. ORIGINAL CERTIFICATE	No. OF SHARES TRANSFERRED
No. ORIGINAL SHARES	

RECEIVED CERTIFICATE NO. 26
For Two Hundred Shares
this 23rd day of Dec. 1926

Hugh Linnell

NUMBER
26

SHARES
200

INCORPORATED UNDER ONTARIO COMPANIES' ACT.

Ontario Amiesite Limited

This Certificate

H. QUINLAN

is the owner of

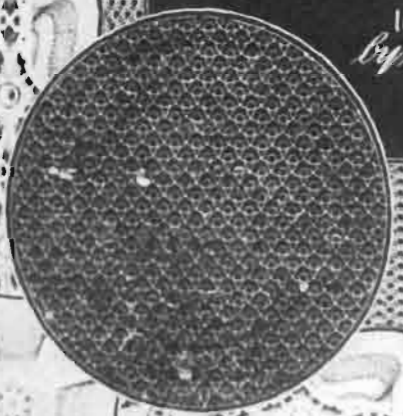
Two Hundred

Shares of the Capital Stock of

ONTARIO AMIESITE LIMITED

*transferable only on the books of this Corporation in person or by Attorney
upon surrender of this Certificate properly endorsed.*

IN WITNESS WHEREOF, the said Corporation has caused this Certificate to be signed
by its duly authorized officers and its Corporate Seal to be hereunto affixed
TORONTO this *23rd* day of December *1926*.



SHARES

EACH

CERTIFICATE

FOR

SHARES

of the
Capital Stock

ONTARIO AMESITE LIMITED

ISSUED TO

DATE

For Value Received hereby sold, assign and transfer
A. W. ROBERTSON

*Shares of the Capital Stock represented by the within
certificates and hereby irrevocably constitute and appoint
to transfer the said stock on the books of the within named
corporation with full power of substitution in the premises*
signed

In presence of

19 EXECUTORS ESTATE HUGH OUBREAN
CAPITAL TRUST CORPORATION LIMITED

Wm. H. ...
Wm. H. ...
Wm. H. ...

NOTICE: THE SIGNATURE OF THIS ASSIGNOR
MUST CORRESPOND WITH THE NAME AS WRITTEN
FACE OF THE CERTIFICATE IN EVERY PARTICULAR
ALTERNATION OR ENLARGEMENT OR ANY CHANGE IN

PLAINTIFF'S EXHIBIT P-C-31 ON DISCOVERY

Financial statement of A. W. Robertson, Ltd.,

10

(Copy)

P. C. Shannon Son & Co.
Accountants & Auditors.

Montreal, February 7th, 1927.

To;

20

The President, Directors and Shareholders,
A. W. Robertson Limited,
Montreal, Que
Auditors' Report.

Gentlemen:—

We beg to report that we have completed the audit of your books and accounts for year ending December 31st, 1926, and take pleasure in submitting for your consideration the various financial statements covering this period.

30

The usual Depreciation has been provided.

We received all the information and explanations we have required and in our opinion the Balance Sheet as signed by us exhibits the true financial position of your Company as at that date.

The whole respectfully submitted,

40

We beg to remain, Dear Sirs,

Yours faithfully,

(sgd) P. C. Shannon Son & Co.
Auditors.

A. W. ROBERTSON LIMITED — MONTREAL

PROFIT & LOSS STATEMENT YEAR

ENDING DECEMBER 31st, 1926.

To Taxes	901.83	By Campbellford Shop Profit.....	466.07
Expenses	234.89	“ Net Profit Section 8, Welland	
Interest	1,198.80	Canal	189,187.57
Operation & Repairs Dredging Plant	22,613.19	“ Dividend Bank of Toronto.....	2,400.00
10% Depreciation on Furniture.....	75.74	“ Rent on Farm, etc.....	287.33
10% Depreciation on Plant Montreal	4,798.95	“ Profit Rapids Plat Contract.....	225.44
Bad Debts written off	2,874.87	“ Dredging Earnings	9,895.45
	<hr/>		<hr/>
	32,698.27		202,461.86
Net Profit for year	169,763.59		
	<hr/>		<hr/>
	\$202,461.86		\$202,461.86
	<hr/>		<hr/>

A. W. ROBERTSON LIMITED — MONTREAL

PROFIT AND LOSS ACCOUNT GENERAL

YEAR ENDING DECEMBER 31st 1926.

1926		1926	
Dec. 31 To Dividends paid.....	67,632.70	Jan. 1 By Balance	435,663.82
Reserve for Depreciation		Dec. 31 By Income Tax 1924.....	
Fuller Gravel Plant		Reversed & charged	
Reversed now credited		to Section 8	6,986.10
back to Reserve		Income Tax 1925	
Account	36,449.48	Reversed & Charged	
Reserve for Depletion		to Section 8	32,682.14
Fuller Gravel Pit now		Income Tax 1925	
Credited back to Reserve		Adjustment	5,447.01
Account	5,172.02	Net Profit for year.....	169,763.59
Balance	541,288.46		
	<hr/>		<hr/>
	\$650,542.66		\$650,542.66
	<hr/>		<hr/>
		1927	
		Jan. 1 By Balance	\$541,288.46

A. W. ROBERTSON LIMITED — MONTREAL

ACCOUNTS PAYABLE

	Dominion Bridge Co.	2013.20
10	Vickers Limited	2750.00
		<u>4763.20</u>

DETAILS OF BAD DEBTS

	Dept. of Railways & Canals Culvert	494.33
20	J. P. Halloy	2380.54
		<u>2874.87</u>

A. W. ROBERTSON LIMITED — MONTREAL.

BALANCE SHEET AS AT DECEMBER 31st, 1926

30

ASSETS

	Bank of Toronto	9,562.94	
	Cash on hand	2.49	
	A. W. Robertson Ltd. Campbellford.....	3,469.79	
	Col. H. R. Lordly Account Loan	100.00	
	Fuller Gravel Limited	8,832.65	
	Stock Bank of Toronto 200 shares.....	40,000.00	
	Stock Doheny, Quinlan & Robertson Ltd.....	20,000.00	
40	Stock D. J. McAnulty Co.....	98,000.00	
	Quinlan & Robertson & Janin Ltd.....	23.35	179,991.22
		<u>47,989.57</u>	
	Plant Account	757.40	
	Office Furniture	88,900.00	
	Properties	2,000.00	
	Properties Gibson Quarry.....	44,121.23	183,768.20
	Dredging Plant		<u>363,759.42</u>

Forwarded : 363,759.42

A. W. Robertson Ltd. Sec. 8.

	Bal. Jan. 1st, 1926.....	407,818.34	
	Add Income Tax 1924-1925.....	36,668.24	
10	Add Profit Dec. 31st 1926.....	189,187.57	636,674.15
			<hr/>
			\$1,000,433.57
			<hr/>

LIABILITIES

	Capital Stock		317,500.00
	Accounts Payable		4,763.20
20	Sec. 8 Welland Canal Advances.....		50,840.67
	Reserve for Depreciation on Office Furniture.....		
	Bal. Jan. 1st 1926.....	468.70	
	Added Dec. 31st, 1926.....	75.74	
			<hr/>
			544.44
	Reserve for Depreciation on Plant Montreal		
	Bal. Jan. 1st. 1926.....	20,761.25	
	Added Dec. 31st, 1926.....	4,798.95	
			<hr/>
			25,560.20
	Reserve for Fuller Gravel Plant.....	36,449.48	
30	Reserve for Depletion Fuller Gravel Pit.....	5,172.02	41,621.50
	Mortgage		18,315.10
			<hr/>
			459,145.11
	Profit & Loss General Account.....		541,288.46
			<hr/>
			\$1,000,433.57
			<hr/>

40 Montreal, February 7th, 1927.

A. W. ROBERTSON LIMITED — MONTREAL

PROFIT & LOSS STATEMENT SECTION 8 WELLAND CANAL

Year ending December 31st, 1926

To Paid Sub-Contractors.....	2,499,350.71	Gross Estimates Sec. 8.....	2,814,875.10
General Expenses	4,987.39	Profit Port Maitland Contract....	914.81
Office Rent	480.00	Interest on Bonds	16,670.49
Taxes Municipal & Provincial.....	270.92		<hr/>
Salaries Employees	33,333.06		2,832,460.40
10% Depreciation on Furniture	97.73		
	<hr/>		
	2,538,519.84		
Reserve for Income Tax year 1924....	8,781.89		
Reserve for Income Tax year 1925....	32,386.45		
Reserve for Income Tax year 1926....	22,584.65		
	<hr/>		
	2,602,272.83		
Net Profit Divided.			
M. J. O'Brien Ltd.....	41,000.00		
A. W. Robertson Ltd.....	189,187.57	230,187.57	
	<hr/>		
	\$2,832,460.40		<hr/>
			\$2,832,460.40

A. W. ROBERTSON LIMITED — MONTREAL

SECTION 8 WELLAND CANAL YEAR.

ENDING DECEMBER 31st, 1926

ASSETS

	Balance in Bank of Toronto	40,327.34	
10	Dom. of Canada Bonds Par (\$416,000.00).....	425,043.78	
	Dept. of Railways & Canals Net Estimate due....	75,580.00	
	Dept. of Railways & Canals Drawback due.....	289,301.99	
	National Sand & Material Co. Stock.....	99,994.29	
			930,247.40
	Plant Account Bal. Jan. 1st. 1926.....	2,500.00	
	Plant Account added Dec. 31st, 1926	27,962.89	30,462.89
	Office Furniture	977.38	31,440.27
20			961,687.67
	A. W. Robertson Limited, Advance		50,840.67
			\$1,012,528.34

LIABILITIES.

	C. S. Boone Ddg. Co. Net Estimate due Sec. 8....	8,773.19	
	C. S. Boone Ddg. Co. Drawback due Sec. 8.....	62,119.97	
	Kilmer & Barber Ltd. Drawback due Sec. 8.....	23,799.07	
	Northern Const. Co. Ltd. Net Estimate due Sec. 8....	56,663.68	
	Northern Const. Co. Ltd. Drawback due Sec. 8....	170,714.18	
30	Accounts payable E. S. Miles	9,433.06	331,503.15
	Reserve Estimate carried forward 1924.....	20,000.00	20,000.00
	Reserve for Depreciation on Office Furniture		
	Bal. Jan. 1st, 1926.....	168.56	
	Reserve for Depreciation Added Dec. 31st, 1926....	97.73	266.29
	Reserve for Income Tax 1924-1925-1926.....	62,752.99	
	Less amount paid	39,668.24	24,084.75
40	Profit & Loss Account year 1924.....	85,637.04	
	Profit & Loss Account year 1925.....	261,849.54	
	Profit & Loss Account year 1926.....	230,187.57	
		677,674.15	
	Less paid M. J. O'Brien Ltd.....	41,000.00	636,674.15
			\$1,012,528.34

Montreal, February 7th, 1927.

A. W. ROBERTSON LIMITED — CAMPBELLFORD, ONT.

PROFIT & LOSS ACCOUNT FOR YEAR ENDING DECEMBER 31, 1926.

10	Expense Wages	1,254.76	By Shop Work Done.....	2,943.72
	Insurance	424.05	“ Interest	72.76
	Purchases	321.75		3,016.48
	Power	118.46		
	Taxes	301.00		
	Sundry Expenses	111.29		
	Bad Debts	19.10		
		<hr/>		
		\$2,550.41		
20	Profit	466.07		
		<hr/>		
		\$3,016.48		\$3,016.48
		<hr/>		<hr/>

ASSETS

	Bank of Montreal	2,341.09		
	Cash on hand	2.66		
	Accounts Receivable	224.46		
30	Fuller Gravel Limited	910.31		\$3,478.52
		<hr/>		<hr/>

LIABILITIES

	Accounts payable		8.73	
	A. W. Robertson Limited Montreal.....	3,367.48		
	A. W. Robertson Less Loss Dec. 31st.....	363.76		
		<hr/>		
		3,003.72		
40	A. W. Robertson Add Profits Dec. 31st, 1926	466.07	3,469.79	\$3,478.52
				<hr/>

A. W. ROBERTSON LIMITED — MONTREAL
BALANCE SHEET AS AT DECEMBER 31st, 1926.

CONSOLIDATED BALANCE SHEET

10	ASSETS		
	Liquid Assets.		
	Campbellford Shop	3,478.52	
	Section 8 Welland Canal	930,247.40	
	Montreal General Accounts	179,991.22	1,113,717.14
		<hr/>	
	Fixed Assets		
	Montreal Plant and Properties	183,768.20	
20	Welland Canal & Furniture	31,440.27	215,208.47
		<hr/>	
			<hr/>
			\$1,328,925.61
			<hr/>
	LIABILITIES		
	Capital Stock paid up		317,500.00
	Liquid Liabilities.		
	Section 8 Welland Canal	331,502.15	
	Montreal General Accounts	4,763.20	
	Campbellford Shop	8.73	336,275.08
30	Campbellford Shop A. W. Robertson, Montreal...	<hr/>	3,469.79
	Fixed Liabilities.		
	Reserve Welland Ship Canal Estimates.....	20,000.00	
	Reserve Welland Ship Canal Furniture	266.29	
	Reserve for Depreciation Montreal Plant.....	25,560.20	
	Reserve for Depreciation Montreal Furniture.....	544.44	
	Reserve for Income Tax	24,084.75	
	Reserve for Fuller Gravel Plant & Depletion.....	41,621.50	112,077.18
	Mortgage on Property	<hr/>	18,315.10
40	Profit & Loss Credit Balance		541,288.49
			<hr/>
			<hr/>
			\$1,328,925.61

Audited and certified correct,
(sgd.) P. C. Shannon Son & Co.
Auditor.

Montreal, February 7th, 1927.

Typed by: BFB.

Check'd: P. M.

DEFENDANT'S EXHIBIT D-R-32 AT ENQUETE.

Copy of guarantee.

10 Guarantee of advances.

Toronto Branch.

To The Bank of Toronto

If a firm write on second line "composed of" and follow with names of partners.

20 Whereas you have opened or are about to open an account with Ontario Amiesite Limited (hereinafter called the Customer) and as a condition of continuing to deal with the said Customer or opening such account you have demanded additional security such as is hereunder written.

30 Now therefore, in consideration of the premises and of your opening such account or continuing to deal with the Customer either continuously or intermittently as long as you may see fit, and making such advances as you may see fit to the Customer as well as to others who may discount with you the paper of the Customer, we and each of us hereby guarantee to you the repayment of all moneys advanced and which may be advanced by you to the Customer or to others on the faith of the paper of the Customer, also all moneys which shall at any time be due from the Customer to you on the general balance of account or for which the Customer shall at any time be liable to you either directly or indirectly including all interest, commission, costs, charges and expenses which may be incurred in respect of such advances.

40 *If for a limited amount, write here "Provided that no sum in excess of..... Dollars shall be recoverable from me (or us) hereunder."*

Provided that no sum in excess of Sixty Thousand Dollars shall be recoverable from us hereunder

Each Party who executes this guarantee, regardless of whether or not any other person or persons has or have executed or

shall execute same, or is or are or shall become in any other way responsible to your Bank for or in respect of the moneys payment of which is hereby guaranteed or any part thereof, and regardless of whether or not any other person or persons now or hereafter responsible to your Bank for the moneys hereby guaranteed or any part thereof whether under this guarantee or otherwise shall cease to be so liable, hereby declares and agrees that this guarantee is and shall be a continuing guarantee

10

If for a limited amount write here "To the extent of Dollars."

To the extent of Sixty Thousand Dollars for payment to your Bank of all moneys for or in respect of which the Customer is now or shall hereafter be or become (whether during the current season or year or at any time thereafter) indebted or liable to your Bank on any account whatsoever, and whether directly or indirectly, notwithstanding that at any time or times the Customer's account with you may be closed or the Customer's indebtedness to you may be paid or satisfied, and that this guarantee shall not be determined by his death or by the death of any other person or persons who has or have executed or shall execute this guarantee or who is or are or shall hereafter become responsible in any other way to your Bank for the moneys payment of which is hereby guaranteed or any part thereof.

20

30

Provided however, that no person executing this guarantee shall be liable to your Bank for payment of any moneys advanced to the Customer or to others on the faith of the paper of the Customer after he, his executors or administrators shall have given to you notice in writing of his or their unwillingness to remain liable for moneys thereafter advanced.

And each party who executes this agreement further declares and agrees that:—

40

(1) You shall be at liberty from time to time to take such further and other security and securities for the moneys payment of which is hereby guaranteed or any part thereof as you may deem proper, and you may from time to time release, discharge, abandon or otherwise deal with any such security or securities or any part thereof or with any security (or any part thereof) now held, and in the case of warehouse receipts or se-

curities under Section 88 of The Bank Act you may deal with or allow any other person to deal with the goods or property covered thereby as you shall see fit.

10 (2) You may from time to time grant to the Customer or to any person or persons liable to you for the moneys payment of which is hereby guaranteed, or any part thereof, or in respect of any bill of exchange, promissory note or other instrument now or hereafter representing said moneys or any part thereof, time for payment or any other indulgence and may compound with all or any of such persons as you shall see fit, all without in any way prejudicing or affecting any of your rights hereunder, he hereby agreeing to be held and bound as principal debtor.

20 (3) You shall be at liberty to appropriate any payment made or moneys received to any portion of the moneys payment of which is hereby guaranteed whether then due or to become due, and from time to time may revoke or alter any such appropriation, all as you shall from time to time in your uncontrolled discretion see fit.

30 (4) No change in the name, membership directorate, powers, objects or management of the Customer shall prejudice or affect your rights hereunder, and he hereby guarantees repayment to you of all moneys advanced or which may hereafter be advanced to or by the direction of or at the request of the Customer, notwithstanding that such moneys or any part thereof may be advanced in improper form or used for purposes ultra vires of the Customer and by reason thereof the Customer not legally responsible.

40 (5) Your statement from time to time of the indebtedness and liability of the Customer to you shall be binding and conclusive so far as he is concerned, and he hereby waives all right to question in any way your present or future method of dealing with the Customer or any dealing by you with any security or securities now or hereafter held for the moneys payment of which is hereby guaranteed or any part thereof or with any goods or property covered by such securities or any of them or with any person or persons now or hereafter liable to you for said moneys or any part thereof.

If this guarantee shall be executed by more than one person their liability hereunder shall be joint and several, binding them and each of them, their and each of their heirs, executors and administrators.

10 Witness the respective hands and seals of the parties executing this guarantee.

Witness	Signature and Seal	Date of Execution
L. N. Leamy H. E. Quinlan	A. W. Robertson (<i>seal</i>)	January 22nd 1927
H. E. Quinlan L. N. Leamy	Hugh Quinlan (<i>seal</i>)	January 22nd 1927
20 A. J. M. Petrie W. O'Hearn	A. Janin (<i>seal</i>)	January 27th 1927
E. A. S. Chadwick A. Macdonald	Roy Miller (<i>seal</i>)	January 26th 1927
E. A. S. Chadwick A. Macdonald	Scott Rayner (<i>seal</i>)	January 26th 1927

30 Certified a true copy of the original held by the Bank of Toronto, Toronto.

For the Bank of Toronto,
Miehle,
Acct.

Managing Montreal Branch

PLAINTIFF'S EXHIBIT P-55 AT ENQUETE

*Financial Statement of Amiesite Asphalt Limited as of
March 31, 1927.*

10 Petrie, Raymond & Co.
Accountants & Auditors.

Transportation Building
120 St. James Street

Montreal, May 2, 1927.

To

The Shareholders,
Amiesite Asphalt, Limited,
20 Montreal, Que.

Auditors' Report.

Dear Sirs:

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1927, and we have compiled therefrom the following Financial Statements which we submit herewith:

- 30 (a) Contract Accounts
(b) Stone Dust Account
(c) Trading Account
(d) Accounts Payable
(e) Accounts Receivable
(f) Profit and Loss Statement
(g) Profit and Loss Account General
(h) Balance Sheet

All disbursements have been supported by vouchers to our satisfaction, and the bookkeeping has been neatly and accurately recorded.

40 We hereby certify that we have obtained all the information and explanations required by us, and the Balance Sheet, referred to in this Report, is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs, according to the best of our information and the explanations given to us, and as shown by the books of the Company.

Yours truly,

Petrie, Raymond & Co. C.P.A.

Auditors.

AMIESITE ASPHALT, LIMITED

MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1927

City of Outremont Contracts

1927		1927		1927	
Mar. 31	To Materials, Wages, etc.,		Mar. 31	By Estimates	
	Querbes Avenue	2,755.84		Querbes Avenue	2,538.20
	Materials, Wages, etc.,			Estimates	
	Cote St. Catherine Road	2,589.38		Cote St. Catherine	
	Materials, Wages, etc.,			Road	3,008.60
	Bloomfield Avenue.....	10,238.43		Estimates	
	Profit	148.15		Bloomfield Avenue	10,185.00
		<hr/>			<hr/>
		\$15,731.80			\$15,731.80
		<hr/>			<hr/>

Canadian Vickers Crossing Contract

1927		1927		1927	
Mar. 31	To Materials, Wages, etc....	1,035.41	Mar. 31	By Estimates	1,923.63
	Profit	888.22			
		<hr/>			<hr/>
		\$1,923.63			\$ 1,923.63
		<hr/>			<hr/>

H. D. Dwyer Contract

1927		1927		1927	
Mar. 31	To Materials, Wages, etc....	137.06	Mar. 31	By Estimates	272.50
	Profit	135.44			
		<hr/>			<hr/>
		\$ 272.50			\$ 272.50
		<hr/>			<hr/>

Joseph Moquin Contract

1927		1927		1927	
Mar. 31	To Materials, Wages, etc....	133.37	Mar. 31	By Estimates	410.00
	Profit	276.63			
		<hr/>			<hr/>
		\$ 410.00			\$ 410.00
		<hr/>			<hr/>

Province of Quebec Contracts

1927		1927		1927	
Mar. 31	To Materials, Wages, etc.,		Mar. 31	By Estimates	
	St. Philippe	29,884.32		St. Philippe	35,655.17
	Materials, Wages, etc.,			Estimates	
	St. Jacques	85,473.25		St. Jacques	117,523.20
	Materials, Wages, etc.,			Estimates	
	Lacolle	51,211.60		Lacolle	62,990.14
	Materials, Wages, etc.,			Estimates	
	Dorval	71,693.58		Dorval	90,724.50
	Materials, Wages, etc.,			Estimates	
	Napierville	67,832.66		Napierville	85,006.37
	Materials, Wages, etc.,			Estimates	
	St. Philomene	30,865.87		St. Philomene	40,496.00
	Profit	95,434.10			
		<hr/>			<hr/>
		\$432,395.38			\$432,395.38
		<hr/>			<hr/>

AMIESITE ASPHALT, LIMITED

MONTREAL

STONE DUST ACCOUNT FOR YEAR ENDING MARCH 31, 1927

1927			1927	
Mar. 31	To Materials, Wages, etc.,	4,247.31	Mar. 31	By Sales
	Profit	5,205.99		9,453.30
		<hr/>		<hr/>
		\$9,453.30		\$9,453.30
		<hr/>		<hr/>

TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1927

1927			1927	
Mar. 31	To Asphalt	70,924.86	Mar. 31	By Sales
	Freight and Hauling.....	41.93		313,572.56
	Lime	2,824.08		Contract Sales
	Liquifier	18,867.58		213,504.25
	Stone	124,793.76		
	Sand	2,877.52		
	Plant Operating	42,233.89		
	Plant Repairs	16,378.68		
	Power and Fuel	14,358.23		
	Royalty	50,850.44		
	Advertising	1,304.03		
	Dodge Car Expense	1,877.27		
	General Expense	5,890.53		
	Insurance	2,512.42		
	Legal Expense	150.00		
	Rent	1,020.00		
	Sales Expenses	5,740.17		
	Stationery	686.94		
	Sales Tax	604.54		
	Travelling Expense	4,483.35		
	Taxes	1,248.08		
	Wages	32,578.66		
	Profit	124,829.85		
		<hr/>		<hr/>
		\$527,076.81		\$527,076.81
		<hr/>		<hr/>

AMIESITE ASPHALT, LIMITED

MONTREAL

10 ACCOUNTS PAYABLE AS AT MARCH 31, 1927

	Crites and Riddell	15.60
	Canadian Blower and Forge Company	141.44
	Chronicle Telegraph Publishing Company	12.00
	Canadian Freight Association	2.95
	Dawson Bros., Limited	1.75
	Farand and Delorme, Limited	4.80
	Milton Hersey Company, Limited	15.00
20	Imperial Oil, Limited	1,963.31
	Keuffel and Esser Company	4.10
	Link Belt, Limited .....	.95
	Leamy Cartage	126.42
	Montreal Light, Heat & Power Company	505.35
	Percy E. Potter	180.00
	Peacock Bros., Limited	117.00
	Fred Thompson and Company	39.30
	D. D. Clerk	58.60
		<hr/>
		\$3,188.57
		<hr/>

30

ACCOUNTS RECEIVABLE AS AT MARCH 31, 1927

	J. Brochu	100.00
	D. Leamy	243.38
40	G. Murgatroyd	40.00
	C. Rivers	150.00
	City of Verdun	18.88
		<hr/>
		\$552.26
		<hr/>

AMIESITE ASPHALT, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1927

1927			1927		
Mar. 31	To Loss Cornwall Contract 1924.....	60.45	Mar. 31	By Profit City of Outremont Contracts.....	148.15
	Loss Elmhurst Contract 1924.....	333.53		Profit Canadian Vickers Crossing Contract.....	888.22
	Loss Gifford Contract 1924	326.22		Profit H. D. Dwyer Contract	135.44
	Loss Harbour Sheds Flooring Contract			Profit J. Moquin Contract	276.63
	1925	503.38		Profit Province of Quebec Contracts.....	95,434.10
	Loss King Edward Highway No. 1			Profit Stone Dust Account.....	5,205.99
	Contract 1925	447.37		Profit Trading Account	124,829.85
	Loss King Edward Highway No. 2			Interest and Discount	2,777.70
	Contract 1925	231.59		Dividend Canadian Amiesite, Limited	3,499.65
	Loss Lacolle Contract 1925	48.91		Reserve for Income Tax 1925-1926 Adjusted.....	4,204.15
	Loss City of Outremont Contract 1924...	12.50		Reserves for Maintenance to Cover Guarantees	
	Loss City of St. Lambert Contract 1925	155.65		Expired	20,130.58
	Loss W. O. Roy	468.18			
		2,587.78			
	16-2/3% Reserved for Depreciation on Plant	8,470.87			
	25% Reserved for Depreciation on Cars	125.00			
	10% Reserved for Depreciation on Office				
	Furniture	12.00			
	Reserved for Maintenance to Cover				
	Guarantees 1926 Work	37,417.40			
	Reserved for Income Tax 1927.....	17,536.54			
	Net Profit	191,380.87			
		<u>\$257,530.46</u>			<u>\$257,530.46</u>

AMIESITE ASPHALT, LIMITED

MONTREAL

PROFIT AND LOSS ACCOUNT GENERAL

1926		1926			
Oct. 31	To Dividend....	80,000.00	Apr. 1	By Balance.....	64,299.37
1927			1927		
Feb. 22	To Dividend....	10,000.00	Mar. 31	By Net Profit	191,380.87
Mar. 31	To Balance....	165,680.24			
		<u>\$255,680.24</u>			<u>\$255,680.24</u>
			1927		
			Apr. 1	By Balance.....	\$165,680.24

AMIESITE ASPHALT, LIMITED

MONTREAL

BALANCE SHEET AS AT MARCH 31, 1927.

ASSETS			LIABILITIES		
Current Assets			Capital Stock		
Cash in Bank	122,259.81		Authorized 1,000 Shares at a Par Value		
Cash on Hand	116.50	122,376.31	of \$100.00 Each		
Bills Receivable	-----	4,780.00	Issued and Fully Paid		
Accounts Receivable (per list).....	552.26		1,000 Shares at a Par Value of \$100.00 Each		100,000.00
International Amiesite, Limited.....	2,251.74				
Ontario Amiesite, Limited	26,419.22	29,223.22			

Canadian Amiesite, Limited, 9,999			Current Liabilities		
Shares Common Stock and Amiesite			Accounts Payable (per list).....	3,188.57	
Asphalt Company of America, 1,000			Accrued Wages	2,126.44	
Shares Common Stock	7,500.00	163,879.53	Canadian Amiesite, Limited	488.38	
			Quinlan, Robertson and Janin, Limited	25,048.35	
Drawback			Receiver General of Canada Income		
			Tax 1926	9,288.93	40,140.67
City of Longueuil due 1929.....	174.14				
Province of Quebec due 1928.....	43,239.55	43,413.69	Unclaimed Wages		203.75
			Reserves for Maintenance to Cover		
Materials, Wages, etc., Account 1927			Guarantees		48,930.96
Work		34,102.96	Reserve for Income Tax 1927.....		17,536.54
		241,396.18	Reserves for Depreciation		206,811.92
Fixed Assets					
Plant	50,825.21		Plant	19,938.23	
Office Furniture	120.00		Office Furniture	36.00	
Automobiles	500.00	51,445.21	Automobiles	375.00	20,349.23
Patents and Processes		100,000.00	Profit and Loss Account.....		165,680.24

		\$392,841.39			-----
					\$392,841.39

Signed on behalf of the Board

(
(
(
) DIRECTORS
(
(
(

We hereby certify that we have audited the accounts of Amiesite Asphalt, Limited, Montreal, for year ending March 31, 1927, and have reported to the Shareholders thereon under this date.

Petrie, Raymond & Co.

C. P. A.

Montreal, May 2, 1927.

DEFENDANT'S EXHIBIT D-R-15 AT ENQUETE

Summary of Financial Statements Ontario Amiesite, Limited

ONTARIO AMIESITE, LIMITED

10

SUMMARY OF FINANCIAL STATEMENTS, MARCH 31,
1927

	Sales	142,712.18	
	Less Cost	88,704.53	54,007.65
		<hr/>	
	Estimates	169,886.90	
	Less Cost of Contracts	178,942.66	
		<hr/>	
20	Loss		9,055.76
			<hr/>
	Gross Profit		44,951.89
	Less Operating Expenses		55,530.52
			<hr/>
	Operating Loss		10,578.63
	Add		
	Reserved for Depreciation on Fixed Assets	8,574.58	
	Reserved for Maintenance to Cover Guarantees	5,596.35	
30	Loss on Contracts years 1925 and 1926	6,430.33	20,601.26
		<hr/>	<hr/>
	Net Loss year ending March 31, 1927.....		\$31,179.89
			<hr/>
	Book Value of Capital Stock		
	Capital Stock	100,000.00	
	Less Patents and Processes	99,500.00	
		<hr/>	
40		500.00	
	Book Value per Share		.50
	Deficit	74,719.80	
	Deficit per Share		74.71
		<hr/>	<hr/>
		\$74,219.80	\$74.21
		<hr/>	<hr/>

DEFENDANT'S EXHIBIT D-R-16 AT ENQUETE

Summary of Financial Statements — Amiesite Asphalt Limited

10

AMIESITE ASPHALT, LIMITED

MONTREAL

SUMMARY OF FINANCIAL STATEMENTS, MARCH 31,
1927

	Estimates	450,733.31		
	Less Cost of Contracts	353,850.77	96,882.54	
		<hr/>		
20	Sales	536,530.11		
	Less Cost	346,398.28		
	Less Operating Expenses.....	58,095.99	406,494.27	130,035.84
		<hr/>	<hr/>	
	Sundry Income			
	Interest and Discount	2,777.70		
	Dividends	3,499.65	6,277.35	
		<hr/>	<hr/>	
	Operating Profit		233,195.73	
	Less			
30	Reserved for Depreciation on Fixed Assets	8,607.87		
	Reserved for Maintenance to Cover Guarantees, less Expired	19,874.60		
	Reserved for Income Tax, less Adjustment	13,332.39	41,814.86	
		<hr/>	<hr/>	
	Net Profit year ending March 31, 1927		\$191,380.87	
40	Book Value of Capital Stock			
	Capital Stock	100,000.00		
	Less Patents and Processes	100,000.00		
		<hr/>		
	Surplus	165,680.24		
	Book Value per Share	165.68		

DEFENDANT'S EXHIBIT D-R-17 AT ENQUETE

*Summary of Financial Statements, Quinlan, Robertson and
Janin Limited*

10 QUINLAN, ROBERTSON AND JANIN, LIMITED
MONTREAL

SUMMARY OF FINANCIAL STATEMENTS, MARCH 31,
1927

	Estimates		2,419,522.46
	Less Cost of Contracts	2,131,462.29	
	Less Cost of Maintenance	3,458.98	2,134,921.27
			<hr/>
20			284,601.19
	Sundry Income		
	Trucks Operation and Rental	11,241.57	
	Plant Rental	34,137.62	
	Plant operating	6,047.60	
	Interest and Discount	18,633.33	70,060.12
			<hr/>
			354,661.31
	Less		
	Operating Expense		84,325.90
			<hr/>
30	Operating Profit		270,335.41
	Reserved for Depreciation on Fixed Assets	36,926.55	
	Reserved for Income Tax less Ad- justment	16,886.08	
	Reserved for Maintenance to Cover Guarantees less Expired	10,501.50	64,314.13
			<hr/>
40	Net Profit for year ending March 31, 1927		\$ 206,021.28
			<hr/>
	Book Value of Capital Stock		
	Capital Stock	345,200.00	
	Unpaid Dividend	84,947.54	
	Surplus	369,660.99	
			<hr/>
	Book Value	\$799,808.53	
			<hr/>
	Book Value per Share	231.69	

PLAINTIFF'S EXHIBIT P-68 AT ENQUETE

*Statements R. Scharman re Quinlan, Robertson and Janin
Limited and Amiesite Asphalt, Limited*

QUINLAN, ROBERTSON & JANIN LIMITED — 1927

ROBERTSON & JANIN LIMITED — 1928

	March 31st, 1927	March 31st, 1928
CURRENT ASSETS —		
Cash,	74,621.15	11,218.83
Bonds and Interest,	36,477.12	110,157.81
Stocks,	—	40,500.00
Accounts Receivable,	127,266.08	120,396.34
Securities on Deposit,	227,845.00	199,533.00
Stock, Materials & Tools,	61,740.88	74,956.92
Estimates and Drawbacks,	443,392.73	758,571.24
Less: Reserve for Maintenance,	86,678.77	99,117.37
	<hr/>	<hr/>
	356,713.96	659,453.87
	<hr/>	<hr/>
Total Liquid Assets,	884,664.19	1,216,216.77
Less: Current Liabilities,	303,158.80	739,457.84
Less: Reserves,	16,915.82	16,021.57
	<hr/>	<hr/>
	320,074.62	755,479.41
	<hr/>	<hr/>
Net Liquid Assets,	564,589.57	460,737.36
	<hr/>	<hr/>
Equivalent to average per share on 3,452 shares,	163.55	133.48
1,151 shares,	188,246.05	153,635.48
Proportion Dividend,	28,314.60	28,314.60
	<hr/>	<hr/>
	216,560.65	181,950.08
	<hr/>	<hr/>
FIXED ASSETS —		
Plant,	304,850.02	386,383.31
Depreciation,	155,473.10	199,420.05
	<hr/>	<hr/>
Net,	149,376.92	186,963.26
Property,	894.50	229,374.73
Less: Liability,	—	17,500.00
	<hr/>	<hr/>
Net,	894.50	211,874.73
	<hr/>	<hr/>
Net Fixed Assets,	150,271.42	398,837.99
	<hr/>	<hr/>
Patents and Processes,	—	—
Net Total Assets,	714,860.99	859,575.35
	<hr/>	<hr/>
Equivalent to average per share on 3,452 shares,	208.07	249.00
1,151 shares at \$208.07	239,488.57	286,599.00

AMIESITE ASPHALT LIMITED

as at March 31/27; March 31/28; August 31/28.

	MARCH 31/27	MARCH 31/28	AUGUST 31/28
CURRENT ASSETS:			
Cash,	122,376.31	100,637.84	319,628.89
Bonds and Interest,	—	—	—
Stocks,	7,500.00	7,500.00	7,500.00
Accounts Receivable,	34,003.22	195,158.17	154,117.33
Securities on Deposit,	—	—	—
Stock Materials and Tools,	34,102.96	—	33,067.62
Estimates & Drawbacks,	43,413.69	56,114.79	81,643.40
Less: Reserve for Maintenance,	48,930.96	14,013.56	14,013.56
	<u>5,517.27</u>	<u>42,101.23</u>	<u>67,629.84</u>
Total Liquid Assets,	192,465.22	345,397.24	581,943.68
Less: Current Liabilities,	57,677.21	32,069.08	94,472.17
Less: Reserves,	203.75	217.75	217.75
	<u>57,880.96</u>	<u>32,286.83</u>	<u>94,689.92</u>
Net Liquid Assets —	<u>134,584.26</u>	<u>313,110.41</u>	<u>487,253.76</u>
Equivalent to Average per share on 1,000 shares,	134.58	313.11	487.25
Value of 250 shares,	33,645.00	78,277.50	121,812.50
FIXED ASSETS:			
Plant,	51,445.21	49,825.81	49,825.81
Depreciation,	20,349.23	28,684.13	28,684.13
	<u>31,095.98</u>	<u>21,141.68</u>	<u>21,141.68</u>
Net — Property,	—	—	—
Less: Liability,	—	—	—
Net —	Nil	Nil	Nil
Net Fixed Assets,	31,095.98	21,141.68	21,141.68
Patents and Processes,	100,000.00	100,000.00	100,000.00
	<u>265,680.24</u>	<u>434,252.09</u>	<u>608,395.44</u>
NET TOTAL ASSETS —			
Equivalent to Average per share on 1,000 shares,	\$ 265.63	\$ 434.25	\$ 608.39

PLAINTIFF'S EXHIBIT P-25 AT ENQUETE.

Minutes, Quinlan, Robertson and Janin, Limited.

COPY

10

QUINLAN, ROBERTSON AND JANIN, LIMITED

Minutes of a meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the head office of the Company, 702 Sherbrooke Street West, Montreal, Canada, on the 22nd day of June 1927, at the hour of eleven o'clock in the forenoon.

20

Were present :

Messrs. A. W. Robertson,
Alban Janin.

Mr. A. W. Robertson, President, acted as Chairman of the meeting, and Mr. Alban Janin, Secretary of the Company, acted as Secretary of the meeting.

Notice of the meeting as follows was duly read and approved :

30

Montreal, June 18, 1927.

Notice is hereby given that a meeting of the Board of Directors of Quinlan, Robertson and Janin, Limited, will be held at the head office of the Company, 702 Sherbrooke Street West, Montreal, Canada, on June 22, 1927, at the hour of eleven o'clock in the forenoon, for the transaction of any business that may come before the said meeting.

40

A. Janin,
Secretary.

Minutes of Directors meeting held on May 2, 1927, were read and approved.

The Secretary submitted to the meeting a transfer by Mr. Hugh Quinlan of one thousand one hundred and fifty-one shares of the capital stock of the Company in favour of Mr. A. W. Robertson, Montreal.

On motion duly made, seconded and carried unanimously it was resolved that the said transfer be accepted.

Mr. Hugh Quinlan submitted to the meeting his resignation as Vice-President and Director of the Company, which was duly accepted.

10

Mr. Alban Janin submitted to the meeting his resignation as Secretary-Treasurer of the Company, which was duly accepted.

On motion duly made, seconded and carried unanimously it was resolved that Mr. Alban Janin, a qualified Shareholder be appointed as Vice-President and Managing Director for the ensuing year.

20

The Secretary submitted to the meeting a transfer by Mr. A. W. Robertson of one share of the capital stock of the Company in favour of Mr. L. N. Leamy.

On motion duly made, seconded and carried unanimously it was resolved that the said transfer be accepted.

On motion duly made, seconded and carried unanimously it was resolved that Mr. L. N. Leamy, a qualified Shareholder, be named a Director and Secretary-Treasurer for the ensuing 30 year.

There being no further business, adjournment was made.

Signed A. W. Robertson,
Chairman.

Signed A. Janin,
Secretary.

J.A.M.P.

40

I hereby certify the above Minutes of the Board of Directors of Quinlan, Robertson & Janin Limited held on May 27th, 1927, to be a true copy.

C. J. Malone.

Copy made October 28th, 1930.

PLAINTIFF'S EXHIBIT P-13 AT ENQUETE

Minutes — Amiesite Asphalt Limited

10

AMIESITE ASPHALT, LIMITED

Minutes of a meeting of the Board of Directors of Amiesite Asphalt, Limited, held at the head office of the Company, 702 Sherbrooke Street West, Montreal, Canada, on June 22, 1927, at the hour of twelve o'clock, noon.

Were present:

20

Messrs. Alban Janin,
A. W. Robertson.

Mr. Alban Janin, President of the Company, acted as Chairman of the meeting, and Mr. C. J. Malone, Secretary-Treasurer, acted as Secretary of the meeting.

Notice of the meeting as follows was duly read and approved:

Montreal, June 18, 1927.

30

Notice is hereby given that a meeting of the Board of Directors of Amiesite Asphalt, Limited, will be held at the head office of the Company, 702 Sherbrooke Street West, Montreal, Canada, on June 22, 1927, at the hour of twelve o'clock, noon, for the transaction of any business that may come before the said meeting.

C. J. Malone,
Secretary.

40

Minutes of Directors meeting held on May 5, 1927, were read and approved.

The Secretary submitted to the meeting a transfer of Mr. Hugh Quinlan of fifty shares of the capital stock of the Company in favour of Mr. A. W. Robertson, Montreal.

On motion duly made, seconded and carried unanimously it was resolved that the said transfer be accepted.

Mr. Hugh Quinlan submitted to the meeting his resignation as Director of the Company, which was duly accepted.

The Secretary submitted to the meeting a transfer of Mr. J. H. Dunlop of two hundred shares of the capital stock of the Company in favour of Mr. A. W. Robertson, Montreal.

10 On motion duly made, seconded and carried unanimously it was resolved that the said transfer be accepted.

The Secretary submitted to the meeting a transfer by Mr. A. W. Robertson of one share of the capital stock of the Company in favour of Mr. C. J. Malone, Montreal

On motion duly made, seconded and carried unanimously it was resolved that the said transfer be accepted.

20 On motion duly made, seconded and carried unanimously it was resolved that Mr. C. J. Malone, a duly qualified Shareholder, be named a Director of the Company for the ensuing year.

There being no further business, adjournment was made.

A. Janin,
Chairman.

A. W. Robertson,
Approved
J.M.P.

C. J. Malone,
Secretary.

30

DEFENDANT'S EXHIBIT D-R-14 AT ENQUETE

Resolutions — Ontario Amiesite Limited

ONTARIO AMIESITE LIMITED

40 Minutes of Directors meeting held on 16th day of May, 1927, were duly read and approved.

The Secretary submitted to the meeting a transfer by Estate Hugh Quinlan, of two hundred shares of the capital stock of the Company in favour of Mr. A. W. Robertson.

On motion duly made, seconded, and carried unanimously it was resolved that the said transfer be accepted.

The Secretary submitted to the meeting a transfer by Mr. A. W. Robertson of one share of the capital stock of the Company in favour of Mr. C. J. Malone.

On motion duly made, seconded, and carried unanimously, it was resolved that the said transfer be accepted.

The President informed the meeting there was a vacancy on the Board of Directors of this Company, caused by the death of Mr. Hugh Quinlan, and that such vacancy should be filled
10 for the balance of the ensuing year.

On motion duly made, seconded, and carried unanimously it was resolved that Mr. C. J. Malone, a qualified shareholder of the Company, be elected a Director for the balance of the ensuing year.

There being no further business, adjournment was made.

J.M.P.	A. W. Robertson,
Approved:	President.
20 A. Janin,	C. J. Malone,
G. W. Rayner,	Secretary.
Roy Miller.	

Minutes of a meeting of the Board of Directors of Ontario Amiesite Limited, held at the head office of the Company, Fleet Street and Spadina Avenue, Toronto, Ont., Canada, on 16th day of November, 1927, at the hour of twelve o'clock, noon.

Were present:

30	Messrs. A. W. Robertson,
	R. Miller,
	G. W. Rayner.

being all Directors of the Company.

Mr. A. W. Robertson, President of the Company, acted as Chairman of the meeting, and Mr. C. J. Malone, Secretary of the Company, acted as Secretary of the meeting.

Notice of meeting as follows was duly read and approved:

40 Toronto, Ont., November 10, 1927.

Notice is hereby given that a meeting of the Directors of Ontario Amiesite Limited, will be held at the office of the Company, Fleet Street and Spadina Avenue, Toronto, Ont., on November 16, 1927, at the hour of twelve o'clock noon, for the transaction of such business as may come before the said meeting.

C. J. Malone,
Secretary.

PLAINTIFF'S EXHIBIT P-66 AT ENQUETE

Note in W. A. Quinlan's handwriting.

Photostat.

#9			200	} Sup. in CWR Buy
#5	"	#2	49.	
#1	"	"	1.	

D.R. & J.	#4	1.	} Sup. in CWR Buy
"	"	1150.	

May 21/27

PLAINTIFF'S EXHIBIT P-C-35

*Capital Trust file No. 23-1 being correspondence Re: A. W.
Robertson Ltd., stock.*

COPY

A. W. ROBERTSON, LIMITED

10

Montreal, Que. June 1st, 1927.

Mr. Jno. R. Lamb,
General Manager,
The Bank of Toronto,
Toronto, Ont.

Dear Sir.

20 Kindly increase credit of Ontario Amiesite Co. Limited.,
twenty five thousand dollars (\$25,000.00). I shall visit your
office the next time I pass through to the Welland Canal.

Yours truly,

AWR/
Copied. PEM.

(Sgd) A. W. Robertson,

Certified copy of copy.
F. J. O. Meara,
M. A. R. Kehoe.

30

COPY

A. W. ROBERTSON LIMITED
Montreal, Canada.

Oct. 20th 1927.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Dear Sirs:—

Re Estate Hugh Quinlan

40

Have you reached the stage when you can begin the distri-
bution of the A. W. Robertson Limited Assets?

Yours truly,

AWR/
Copied: PEM.

(Signed A. W. Robertson,

Certified Copy:
F. J. O. Meara,
M. A. R. Kehoe.

COPY

October 21st, 1927.

A. W. Robertson, Ltd.,
1680 St. Patrick St.,
10 Montreal, P.Q.

Dear Sirs:

re Hugh Quinlan Estate
A. W. Robertson Limited
File No. 23

20 Yours of the 20th inst., has been duly received. The question of the Succession Duty in the Province of Quebec has not yet been finally settled.

We received a letter this morning from the Succession Duty Office in Montreal, asking that the writer go to Montreal as soon as possible in order to furnish them with further information, especially in regard to the two items of:

“A. W. Robertson, Limited.
Hugh Quinlan & Janin Co.”

30 The writer will be there early next week and will expect that after the interview with the Succession Duty, this will help to close the matter of the Succession Duty in Quebec at an early date. It seems to us that it would be preferable that no distribution should be made until we have settled with the Succession Duty Office.

Yours very truly,

Capital Trust Corporation, Limited
per: E. L. Parent,
40 Estates Manager.

ELP/LS.
Copied: PEM.

Certified copy of copy:
F. J. O. Meara,
M. A. R. Kehoe

COPY

October 28th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
10 Montreal, Quebec.

Dear Sir:

re Estate Hugh Quinlan
A. W. Robertson Ltd. Stock

In further reference to your letter of the 20th, instant in which you asked us if you could begin distribution of the A. W. Robertson Ltd. assets, we beg to state that as we have now come to an agreement as to the price that should be considered for the shares of the said company, you could begin distribution of the A. W. Robertson, Ltd. assets at your convenience.

Your very truly,

Capital Trust Corporation,
per: E. L. Parent, L. A.
Estates Manager.

ELP/AMR.
Copied: PEM.

30 Certified copy of copy.
F. J. O. Meara,
M. A. R. Kehoe.

November 22nd, 1927.

A. B. Collins, Esq.,
c/o Collins and Cushing, Barristers,
40 Belleville, Ontario.

Dear Sir:—

Re — Deed of Land.

1. Quinlan & Robertson to A. W. Robertson Ltd.
2. A. W. Robertson Ltd. to Fuller Gravel Ltd.
3. Crookston Quarries Ltd. to Fuller Gravel Ltd.
4. Crookston Quarries Ltd. to A. W. Robertson Ltd.

10 I have before me a copy of your letter of November 16, 1927, in connection with A. W. Robertson Ltd., Montreal; and in accordance with instructions therein, we have affixed a seal of the Capital Trust Corporation Ltd. to the four copies of the document of Quinlan and Robertson Limited to A. W. Robertson Limited, and herewith, enclose these papers. We received from A. W. Robertson Limited, document A. W. Robertson Limited to Fuller Gravel Limited, Crookston Quarries Limited to A. W. Robertson Limited, Crookston Quarries Limited to Fuller Gravel Limited, and herewith enclose these documents also at the request of Messrs. A. W. Robertson Limited.

We are writing A. W. Robertson Limited today advising them of these documents having been sent to you.

20 Yours very truly,

“B G C”
Managing Director.
Certified copy of copy.
F. J. O. Meara,
M. A. R. Kehoe.

DEFENDANT'S EXHIBIT D-R-1 AT ENQUETE

30 *Letter from W. A. Robertson to Mr. H. Quinlan*

A. W. ROBERTSON LIMITED
Engineers & Contractors
Head Office
Montreal, Canada.

Mr. Hugh Quinlan,
357 Kensington Ave,
Westmount, Que.

June 20th 1927

40 Dear Hugh:—

This will acknowledge your transfer of the following stock to me:—

1151 Shares Quinlan, Robertson & Janin, Ltd.
50 “ Amiesite Asphalt, Ltd,
200 “ Ontario Amiesite, Ltd,
200 “ Amiesite Asphalt Ltd, H. Dunlop.

10 Which stocks represent all your holdings in the above companies. I have agreed to obtain for you the sum of two hundred and fifty thousand dollars (\$250,000.00) for the above mentioned securities, payable one-half cash on the day of the sale, and one-half within one year from this date, which latter half will bear interest at 6%. Should your health permit you to attend to business within one year from this date, I agree to return all the above mentioned stocks to you on the return to me of the monies I have paid you thereon including interest at 6%.

Yours truly,

A. W. Robertson,

AWR/

20 DEFENDANT'S EXHIBIT D-R-2 AT ENQUETE

Copy of Letter

June 20th 1927

Mr. Hugh Quinlan,
357 Kensington Ave,
Westmount, Que.

Dear Hugh:—

30 This will acknowledge your transfer of the following stock to me:—

1151 Shares Quinlan, Robertson & Janin, Ltd.
50 " Amiesite Asphalt, Ltd,
200 " Ontario Asphalt, Ltd,
200 " Amiesite Asphalt Ltd, H. Dunlop.

40 Which stocks represent all your holdings in the above companies. I have agreed to obtain for you the sum of two hundred and fifty thousand dollars (\$250,000.00) for the above mentioned securities, payable one-half cash on the day of the sale, and one-half within one year from this date, which latter half will bear interest at 6%. Should your health permit you to attend to business within one year from this date, I agree to return all the above mentioned stocks to you on the return to me of the monies I have paid you thereon including interest at 6%.

Yours truly,

A. W. Robertson,

AWR/

DEFENDANT'S EXHIBIT DR-49 AT ENQUETE

Cheque

No 12

Montreal June 20, 1927

10

THE BANK OF TORONTO

Pay to J. Ethier, L. Hamelin & E. Brosseau..... or Order
One hundred & ten.....Dollars

\$110.00.

Kate Quinlan
A. W. Robertson

Rent to June.

(Endos)

20

Jos. Ethier L. Hamelin
E. Brosseau.

Per Jos. Ethier.
Jos. Ethier

Payez à l'ordre de toute Banque ou tout Banquier. 1 Jun
22 1927. La Banque Provinciale du Canada, Montréal, 7 et 9
Place d'Armes.

30

DEFENDANT'S EXHIBIT D-R-50 AT ENQUETE

Cheque

No. 10.

Montreal June 20th 1927

THE BANK OF TORONTO

Pay to McDonald & Willson Co. Ltd.....or Order
Three hundred and ninety five.....02 Dollars

40 \$395.02.

Kate Quinlan
A. W. Robertson

(Endos)

Pay to the order of the Canadian Bank of Commerce. The
McDonald & Willson Co. Limited.

The Canadian Bank of Commerce. Jun 23, 1927. 2nd
Teller.

Paid

DEFENDANT'S EXHIBIT C-3 WITH PLEA

Copy of letter from A. W. Robertson to Hugh Quinlan

10

COPY

Montreal, June 20th, 1927.

Mr. Hugh Quinlan,
357 Kensington Ave,
Westmount, Que.

Dear Hugh:—

20 This will acknowledge your transfer of the following stocks
to me:—

1151 Shares Quinlan, Robertson & Janin, Ltd.
50 “ Amiesite Asphalt, Ltd,
200 “ Ontario Amiesite Asphalt, Ltd,
200 “ Amiesite Asphalt Ltd, H. Dunlop.

30 Which stocks represented all your holdings in the above
companies. I have agreed to obtain for you the sum of two hun-
dred and fifty thousand dollars (\$250,000.00) for the above men-
tioned securities, payable one-half cash on the day of the sale,
and one-half within one year from this date, which latter half
will bear interest at 6%. Should your health permit you to at-
tend to business within one year from this date, I agree to return
all the above mentioned stocks to you on the return to me of the
monies I have paid you thereon including interest at 6%.

Yours truly,

40

Signed A. W. Robertson.

Typed CG
Checked

Quinlan Hugh
Robertson, Janin Limited
Fyle No. 24

PLAINTIFF'S EXHIBIT P-18 AT ENQUETE

*“Macurban Asphalt Limited”
Meeting of the Directors*

10

Minutes of a meeting of the directors of Macurban Asphalt Limited, held at the office of Messrs Perron, Taschereau, Vallée, Genest & Perron, on the 21st day of June 1927, at the hour of ten o'clock in the forenoon.

There were present:

20

Messrs. Armand Sicotte,
Joseph Antonio Lalonde,
Clifford Malone,

being all the directors of the Company.

The Secretary read to the meeting a waiver of notice, signed by all the directors, and on motion duly made, seconded and carried unanimously, it was ordered that copy of the said waiver of notice, bearing the original signatures of the said persons, be spread upon the minutes of the meeting; the same herewith:

MACURBAN ASPHALT LIMITED

30

We, the undersigned, being all the directors of Macurban Asphalt Limited, do hereby waive notice of the time, place and purpose of a meeting of the directors of the Company to be held at the office of Messrs Perron, Taschereau, Vallée, Genest & Perron, Room 504 Montreal Trust Building, Montreal, on the 21st day of June 1927, at the hour of ten o'clock in the forenoon, and we do hereby consent to the transaction of such business as may come before the said meeting.

40

Dated at Montreal, this 21st day of June, 1927.

Armand Sicotte,
J. A. Lalonde,
C. J. Malone.

The President of the Company acted as President and the Secretary, as Secretary of the meeting.

The President explained to the meeting that it had been called in order to consider the purchase from Charles A. Mullen of certain patent rights covering the composition, manufacture and use of certain paving material known as "Macurban" together with the trade mark "Macurban" also the transfer of a certain contract for the resurfacing of a certain part of the
10 Montreal — Mont-Laurier Highway in the parishes of Ste-Thérèse-de-Blainville, St-Janvier, Ste-Monique and St. Jérôme, county of Terrebonne, entered into between the said Charles A. Mullen and the Honourable Mr. Joseph Leonide Perron, Minister of Roads of the Province of Quebec.

It was therefore moved, duly seconded and carried unanimously, that the following by-law be passed:

BY LAW No. 22.

20

That this Company acquire from Charles A. Mullen certain patent rights in the Dominion of Canada, bearing No. 322986, covering the composition, manufacture and use of a certain paving material known as "Macurban"; also the trade-mark "Macurban" issued to the said Charles A. Mullen by the Canadian Commissioner of Patents for the Dominion of Canada, and obtain from the said Charles A. Mullen the transfer of a certain contract entered into between him and the Honorable Joseph Leonide Perron, Minister of Roads of the Province of Quebec,
30 for the macurban resurfacing of the Montreal — Mont-Laurier Highway in the parishes of Ste-Thérèse-de-Blainville, St-Janvier, Ste-Monique et St-Jérôme, county of Terrebonne; the whole for and in consideration of the sum of \$1.00 and one thousand shares (1000) shares of a par value of \$100.00) one hundred dollars each, fully paid up and non assessable, of this Company;

And that the President, Mr. Armand Sicotte, and the Secretary, Mr. C. J. Malone, be and are hereby authorized for and on behalf of the Company to sign all and any agreements necessary to give effect to this by-law, and that their signature upon
40 same be binding upon the Company.

The Secretary was instructed to immediately call a special general meeting of the shareholders to ratify this by-law.

And the meeting adjourned.

Approved:
J. A. Lalonde.

Armand Sicotte,
President.
C. J. Malone,
Secretary.

PLAINTIFF'S EXHIBIT P-8 AT ENQUETE

*Amiesite Asphalt Ltd., — Copy of transfer # 3 for 50 shares
from Hugh Quinlan to A. W. Robertson.*



No. 3

For Value received of Hugh Quinlan
Montreal do hereby assign and transfer unto
A.W. Robertson of Montreal

Folio 1
POWER OF ATTORNEY.

Fifty Shares in the Capital Stock of
Amisite Asphalt Limited

No. _____

on each of which has been paid the sum of in full subject to the
By-Laws, Rules and Regulations of the Company already passed, or hereafter to be passed by the said

NO. OF CERTIFICATE

Cancelled _____

Witness my hand at the office of the Company in Montreal

Issued _____

this 22nd day of June in the year of our Lord one thousand, nine
hundred 27

Witness. See Certificates nos 1 and 5

I hereby accept the foregoing transfer of Fifty Shares of the
Capital Stock of Amisite Asphalt Ltd as above mentioned.

Folio 2
POWER OF ATTORNEY.

Dated this 22nd day of June 1927

No. _____

A.W. Robertson
Witness

PLAINTIFF'S EXHIBIT P-12 AT ENQUETE

*Amiesite Asphalt Ltd., — Copy of page 2 of transfer book.
Transfer by J. H. Dunlop to A. W. Robertson of 200 shares.*

Photo.



No. 2

For Value received I,

J. H. Dunlop

Folio _____

of Montreal

do hereby assign and transfer unto

POWER OF ATTORNEY.

A. W. Robertson

of Montreal

No. _____

Two hundred

Shares in the Capital Stock of

Amiesit Asphalt Limited

NO. OF CERTIFICATE

on each of which has been paid the sum of

in full

subject to the

By-Laws, Rules and Regulations of the Company already passed, or hereafter to be passed by the said

Cancelled _____

Witness my hand at the office of the Company in

Montreal

Issued _____

this 22nd day of

June

in the year of our Lord one thousand, nine

hundred 27

Witness.

See Certificate No 9

I hereby accept the foregoing transfer of

Two hundred

Shares of the

Capital Stock of Amiesit Asphalt Ltd as above mentioned.

Folio 2

POWER OF ATTORNEY.

Dated this

22nd

day of

June

1927

No. _____

A. W. Robertson

Witness

A. W. Robertson

PLAINTIFF'S EXHIBIT P-33 AT ENQUÊTÉ.

*Quinlan, Robertson & Janin, Ltd., and A. W. Robertson, Ltd.,
pages of ledger, Capital Trust, which have been modified,
regarding these two companies.*

Photo.

NAME Quinlan, Robertson & Janin Co. Ltd
ADDRESS RATING CREDIT LIMIT

DATE 1927	DESCRIPTION	PAGE	DEBIT	CREDIT	DR OR CR	BALANCE
June 26	1151 shares common, Quinlan Robertson and Janin Ltd. as per inventory		150,000 00		Dr	150,000
	Do adjust ledger with value accepted by Receiver in custody office		6,983 00		"	156,983 00
Nov 21	Do W. Robertson, 20% rate of interest					
1928	Share of Div in London, Robertson Janin Ltd and associated companies	11	12,500 00			8798 30
Jan 21	Share of Div in London, Robertson Janin Ltd	11	8750 00			8750 00
57	Dividend on account of date of book					
86	Share of Div in London, Robertson Janin Ltd	11	2267 00			8131 74
86	Share of Div in London, Balance rate of interest interest in shares of Associated Company	11	12,500 00 Cr			4282 26
Sept 1	Share of Div in London, Balance of interest due on shares, Robertson Janin Ltd	69	4250 00			4209 26
70	Share of Div in London, Balance rate of interest interest in shares of Associated Company	70	1600 00			4819 26
Jan 27	Share of Div in London	202	4819 26			

Certs. Nos. 7-10-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-1055-1056-1057-1058-1059-1060-1061-1062-1063-1064-1065-1066-1067-1068-1069-1070-1071-1072-1073-1074-1075-1076-1077-1078-1079-1080-1081-1082-1083-1084-1085-1086-1087-1088-1089-1090-1091-1092-1093-1094-1095-1096-1097-1098-1099-1100-1101-1102-1103-1104-1105-1106-1107-1108-1109-1110-1111-1112-1113-1114-1115-1116-1117-1118-1119-1120-1121-1122-1123-1124-1125-1126-1127-1128-1129-1130-1131-1132-1133-1134-1135-1136-1137-1138-1139-1140-1141-1142-1143-1144-1145-1146-1147-1148-1149-1150-1151-1152-1153-1154-1155-1156-1157-1158-1159-1160-1161-1162-1163-1164-1165-1166-1167-1168-1169-1170-1171-1172-1173-1174-1175-1176-1177-1178-1179-1180-1181-1182-1183-1184-1185-1186-1187-1188-1189-1190-1191-1192-1193-1194-1195-1196-1197-1198-1199-1200-1201-1202-1203-1204-1205-1206-1207-1208-1209-1210-1211-1212-1213-1214-1215-1216-1217-1218-1219-1220-1221-1222-1223-1224-1225-1226-1227-1228-1229-1230-1231-1232-1233-1234-1235-1236-1237-1238-1239-1240-1241-1242-1243-1244-1245-1246-1247-1248-1249-1250-1251-1252-1253-1254-1255-1256-1257-1258-1259-1260-1261-1262-1263-1264-1265-1266-1267-1268-1269-1270-1271-1272-1273-1274-1275-1276-1277-1278-1279-1280-1281-1282-1283-1284-1285-1286-1287-1288-1289-1290-1291-1292-1293-1294-1295-1296-1297-1298-1299-1300-1301-1302-1303-1304-1305-1306-1307-1308-1309-1310-1311-1312-1313-1314-1315-1316-1317-1318-1319-1320-1321-1322-1323-1324-1325-1326-1327-1328-1329-1330-1331-1332-1333-1334-1335-1336-1337-1338-1339-1340-1341-1342-1343-1344-1345-1346-1347-1348-1349-1350-1351-1352-1353-1354-1355-1356-1357-1358-1359-1360-1361-1362-1363-1364-1365-1366-1367-1368-1369-1370-1371-1372-1373-1374-1375-1376-1377-1378-1379-1380-1381-1382-1383-1384-1385-1386-1387-1388-1389-1390-1391-1392-1393-1394-1395-1396-1397-1398-1399-1400-1401-1402-1403-1404-1405-1406-1407-1408-1409-1410-1411-1412-1413-1414-1415-1416-1417-1418-1419-1420-1421-1422-1423-1424-1425-1426-1427-1428-1429-1430-1431-1432-1433-1434-1435-1436-1437-1438-1439-1440-1441-1442-1443-1444-1445-1446-1447-1448-1449-1450-1451-1452-1453-1454-1455-1456-1457-1458-1459-1460-1461-1462-1463-1464-1465-1466-1467-1468-1469-1470-1471-1472-1473-1474-1475-1476-1477-1478-1479-1480-1481-1482-1483-1484-1485-1486-1487-1488-1489-1490-1491-1492-1493-1494-1495-1496-1497-1498-1499-1500-1501-1502-1503-1504-1505-1506-1507-1508-1509-1510-1511-1512-1513-1514-1515-1516-1517-1518-1519-1520-1521-1522-1523-1524-1525-1526-1527-1528-1529-1530-1531-1532-1533-1534-1535-1536-1537-1538-1539-1540-1541-1542-1543-1544-1545-1546-1547-1548-1549-1550-1551-1552-1553-1554-1555-1556-1557-1558-1559-1560-1561-1562-1563-1564-1565-1566-1567-1568-1569-1570-1571-1572-1573-1574-1575-1576-1577-1578-1579-1580-1581-1582-1583-1584-1585-1586-1587-1588-1589-1590-1591-1592-1593-1594-1595-1596-1597-1598-1599-1600-1601-1602-1603-1604-1605-1606-1607-1608-1609-1610-1611-1612-1613-1614-1615-1616-1617-1618-1619-1620-1621-1622-1623-1624-1625-1626-1627-1628-1629-1630-1631-1632-1633-1634-1635-1636-1637-1638-1639-1640-1641-1642-1643-1644-1645-1646-1647-1648-1649-1650-1651-1652-1653-1654-1655-1656-1657-1658-1659-1660-1661-1662-1663-1664-1665-1666-1667-1668-1669-1670-1671-1672-1673-1674-1675-1676-1677-1678-1679-1680-1681-1682-1683-1684-1685-1686-1687-1688-1689-1690-1691-1692-1693-1694-1695-1696-1697-1698-1699-1700-1701-1702-1703-1704-1705-1706-1707-1708-1709-1710-1711-1712-1713-1714-1715-1716-1717-1718-1719-1720-1721-1722-1723-1724-1725-1726-1727-1728-1729-1730-1731-1732-1733-1734-1735-1736-1737-1738-1739-1740-1741-1742-1743-1744-1745-1746-1747-1748-1749-1750-1751-1752-1753-1754-1755-1756-1757-1758-1759-1760-1761-1762-1763-1764-1765-1766-1767-1768-1769-1770-1771-1772-1773-1774-1775-1776-1777-1778-1779-1780-1781-1782-1783-1784-1785-1786-1787-1788-1789-1790-1791-1792-1793-1794-1795-1796-1797-1798-1799-1800-1801-1802-1803-1804-1805-1806-1807-1808-1809-1810-1811-1812-1813-1814-1815-1816-1817-1818-1819-1820-1821-1822-1823-1824-1825-1826-1827-1828-1829-1830-1831-1832-1833-1834-1835-1836-1837-1838-1839-1840-1841-1842-1843-1844-1845-1846-1847-1848-1849-1850-1851-1852-1853-1854-1855-1856-1857-1858-1859-1860-1861-1862-1863-1864-1865-1866-1867-1868-1869-1870-1871-1872-1873-1874-1875-1876-1877-1878-1879-1880-1881-1882-1883-1884-1885-1886-1887-1888-1889-1890-1891-1892-1893-1894-1895-1896-1897-1898-1899-1900-1901-1902-1903-1904-1905-1906-1907-1908-1909-1910-1911-1912-1913-1914-1915-1916-1917-1918-1919-1920-1921-1922-1923-1924-1925-1926-1927-1928-1929-1930-1931-1932-1933-1934-1935-1936-1937-1938-1939-1940-1941-1942-1943-1944-1945-1946-1947-1948-1949-1950-1951-1952-1953-1954-1955-1956-1957-1958-1959-1960-1961-1962-1963-1964-1965-1966-1967-1968-1969-1970-1971-1972-1973-1974-1975-1976-1977-1978-1979-1980-1981-1982-1983-1984-1985-1986-1987-1988-1989-1990-1991-1992-1993-1994-1995-1996-1997-1998-1999-2000-2001-2002-2003-2004-2005-2006-2007-2008-2009-2010-2011-2012-2013-2014-2015-2016-2017-2018-2019-2020-2021-2022-2023-2024-2025-2026-2027-2028-2029-2030-2031-2032-2033-2034-2035-2036-2037-2038-2039-2040-2041-2042-2043-2044-2045-2046-2047-2048-2049-2050-2051-2052-2053-2054-2055-2056-2057-2058-2059-2060-2061-2062-2063-2064-2065-2066-2067-2068-2069-2070-2071-2072-2073-2074-2075-2076-2077-2078-2079-2080-2081-2082-2083-2084-2085-2086-2087-2088-2089-2090-2091-2092-2093-2094-2095-2096-2097-2098-2099-2100-2101-2102-2103-2104-2105-2106-2107-2108-2109-2110-2111-2112-2113-2114-2115-2116-2117-2118-2119-2120-2121-2122-2123-2124-2125-2126-2127-2128-2129-2130-2131-2132-2133-2134-2135-2136-2137-2138-2139-2140-2141-2142-2143-2144-2145-2146-2147-2148-2149-2150-2151-2152-2153-2154-2155-2156-2157-2158-2159-2160-2161-2162-2163-2164-2165-2166-2167-2168-2169-2170-2171-2172-2173-2174-2175-2176-2177-2178-2179-2180-2181-2182-2183-2184-2185-2186-2187-2188-2189-2190-2191-2192-2193-2194-2195-2196-2197-2198-2199-2200-2201-2202-2203-2204-2205-2206-2207-2208-2209-2210-2211-2212-2213-2214-2215-2216-2217-2218-2219-2220-2221-2222-2223-2224-2225-2226-2227-2228-2229-2230-2231-2232-2233-2234-2235-2236-2237-2238-2239-2240-2241-2242-2243-2244-2245-2246-2247-2248-2249-2250-2251-2252-2253-2254-2255-2256-2257-2258-2259-2260-2261-2262-2263-2264-2265-2266-2267-2268-2269-2270-2271-2272-2273-2274-2275-2276-2277-2278-2279-2280-2281-2282-2283-2284-2285-2286-2287-2288-2289-2290-2291-2292-2293-2294-2295-2296-2297-2298-2299-2300-2301-2302-2303-2304-2305-2306-2307-2308-2309-2310-2311-2312-2313-2314-2315-2316-2317-2318-2319-2320-2321-2322-2323-2324-2325-2326-2327-2328-2329-2330-2331-2332-2333-2334-2335-2336-2337-2338-2339-2340-2341-2342-2343-2344-2345-2346-2347-2348-2349-2350-2351-2352-2353-2354-2355-2356-2357-2358-2359-2360-2361-2362-2363-2364-2365-2366-2367-2368-2369-2370-2371-2372-2373-2374-2375-2376-2377-2378-2379-2380-2381-2382-2383-2384-2385-2386-2387-2388-2389-2390-2391-2392-2393-2394-2395-2396-2397-2398-2399-2400-2401-2402-2403-2404-2405-2406-2407-2408-2409-2410-2411-2412-2413-2414-2415-2416-2417-2418-2419-2420-2421-2422-2423-2424-2425-2426-2427-2428-2429-2430-2431-2432-2433-2434-2435-2436-2437-2438-2439-2440-2441-2442-2443-2444-2445-2446-2447-2448-2449-2450-2451-2452-2453-2454-2455-2456-2457-2458-2459-2460-2461-2462-2463-2464-2465-2466-2467-

PLAINTIFF'S EXHIBIT P-60 AT ENQUETE.

Inventory of plant A. W. Robertson Ltd, with values

10 A. W. ROBERTSON LIMITED — MONTREAL

Book Value as at June 26th, 1927.

INVENTORY OF PLANT PROPERTY OF A. W.
ROBERTSON, LIMITED.

At Crookston and Fuller, Ont.

20 1 #4 Gates Gyratory crusher,
1 Two drum double cylinder hoisting engine with swinger.
1 60 H.P. Loco type boiler mounted on wheels.
6 Guy derricks,
4 Steel scale boxes
3 Wooden " "
1 Lorry stone cars
2 Steel stone cars 48" guage
5 2 way dump cement cars
600 Approx ft of 56# steel rails
600 " ft 30# " "
30 1 3 drum hoisting engine.
1 Two drum hoisting engine with boiler and Sundry Plant
Campbellford Crookston & Montreal. \$22,429.37
Office Furniture — Montreal 212.96
" " — Port Colborne Ont. 711.09 924.05

AT PORT STANLEY, ONT.

1 DREDGE "KING EDWARD"
1 TUG "ETHEL. Q"
40 1 Wooden dump scow \$44,121.23

Certified correct
Chas. A. Shannon,
Liquidator.

Certified correct.
P. C. Shannon Son & Co.

Witness
L. N. Leamy.

A. W. ROBERTSON LIMITED, — MONTREAL.

Book Value as at June 26th, 1927.

10 INVENTORY OF PROPERTY.

Lots 1000 and 1001 in Ville Lasalle, Que,
containing approximately 41 Arpents \$75,000.00

Part of Lots 10 and 11 in the 8th, 9th and 10th
Concession in the Township of Huntingdon,
County of Hastings, Ont.
Containing approximately 47½ acres.

- 20
- 1 Framed Yellow house,
 - 1 “ white bungalow with barn and garage
 - 1 “ building used for offices
 - 2 “ small shacks and horse stable
 - 1 “ Blacksmith shop with two fires, tools etc,
1500 ft assorted sizes iron pipe and some
pce rd iron.

No book value ever set up to cover these properties

30 *See By Law No 22*
August 8, 1925

Lots 17 to 24 on Wilcox St, in the Town of Campbell-
ford, Ont. \$400.00
Gibson Property 17 acres \$2000.00

40 Certified Correct
Chas. A. Shannon,
Liquidator.

Certified Correct.
P. C. Shannon Son & Co.

Witness
L. N. Leamy.

PLAINTIFF'S EXHIBIT P-3 WITH DECLARATION

Financial statements for period from June 26th 1927.

ESTATE HUGH QUINLAN, — MONTREAL.

FINANCIAL STATEMENTS FOR PERIOD FROM JUNE
26th 1927, TO DECEMBER 31st, 1927.

P. C. Shamon Son & Co.
Accountants & Auditors.

Ottawa, Ont. Aug. 8th, 1928.

To

The Executors,
Estate Late Hugh Quinlan,
Montreal, P.Q.

Auditors' Report.

Dear Sirs,

In accordance with instructions received from you we have made an audit of the books and accounts of the Estate Late Hugh Quinlan, for the period from June 26th., 1927 the date of Mr. Quinlan's death, until December 31st., 1927. In future you will receive a 12 months' statement to December 31st, of each year.

The following is the Revenue and Expenditure Account for the period under review :—

EXPENDITURE		INCOME	
To Insurance, Taxes and Repairs.....	541.53	Interest & Dividends	\$13,917.96
Administration Expenses	2,000.00	(No accrued Revenue taken	
General Expenses	77.64	on investments).	
Sundry Interest	390.41		
	<hr/>		
	3,009.58		
Surplus Income over Expenditure	10,908.38		
	<hr/>		
	\$13,917.96		\$13,917.96
	<hr/>		
Payment to		Surplus in Income	10,908.38
Mrs. Quinlan and		Balance (Debit) carried to Capital	
Beneficiaries	16,666.48	A/C	5,758.10
	<hr/>		<hr/>
	\$16,666.48		\$16,666.48
	<hr/>		<hr/>

CAPITAL ACCOUNT \$1,071,840.46 is composed of the following :—

1927			
	June 26.	By Total Assets at date of Death	1,167,994.76
	June 26.	Bank of Toronto Surplus	85.00
10	June 26.	Canada Life Surplus	36.97
	Oct. 18.	Sault au Recollet Payment Received (Gain)	7,500.00
			<u>1,175,616.73</u>
		Less	
1927			
	June 26.	To Liabilities at date of death	19,169.84
		Paid Balance of Stock Capital Trust Co. on 100 Shares Stock.....	4,230.17
20		Province of Quebec Succession Duties on a/c.....	70,000.00
		United States	93.16
		Masses	25.00
		Mrs. Hugh Quinlan Bequest re: Auto & Furniture a/c.....	4,500.00
	Dec. 31.	Revenue a/c Debit Balance (6 Nos.)	5,758.10
			<u>103,776.27</u>
		Balance	<u>\$1,071,840.46</u>
		Balance at credit	<u>\$1,071,840.46</u>

30 We have accepted as being correct the original Inventory which was made by the Capital Trust Co.

We audited the Vouchers for the Disbursements.

The Capital Trust Company furnished us with a certificate regarding the Bonds and Stocks on hand.

40 We found the accounting carried out in a neat and accurate manner.

The whole respectfully submitted.

We beg to remain, Dear Sirs,

Yours faithfully,

P. C. Shannon Son, Co.
Auditors.

ESTATE LATE HUGH QUINLAN — MONTREAL
FINANCIAL STATEMENT FOR PERIOD FROM JUNE
1927 TO DECEMBER 31st 1927.

10

INCOME

Income from Bonds.

Dominion of Canada Bond Int.	11,819.41	
Montreal Light, Heat & Power Cons.	326.35	
Montreal North Bonds	333.70	12,479.46

Dividends.

20 Metropolitan Columbus Div.	20.00	
Sault au Recollet Land & Power	525.00	
Bank of Toronto	700.00	
Baltimore & Ohio Div.	44.50	
United Securities Limited Div.	24.00	
United Pacific Railway Co.	125.00	1,438.50

13,917.96

Less

EXPENDITURE

30 To Insurance Taxes & Repairs.....	541.53	
To Administration Expenses	2,000.00	
General Expenses, Telephone, Print- ing, etc.	77.64	
Sundry Interest	390.41	3,009.58

Surplus in Revenue 10,908.38

Less

40 Payments to Mrs. Hugh Quinlan.....	12,000.00	
Payments to Mary E. Quinlan.....	1,166.62	
Payments to Kathleen Quinlan.....	1,166.62	
Payments to Mary T. Quinlan.....	1,166.62	
Payments to Mary T. Quinlan.....	1,166.62	16,666.48

Debit Balance carried to Capital a/c \$ 5,758.10

ESTATE LATE HUGH QUINLAN. — MONTREAL.
STATEMENT OF ASSETS AND LIABILITIES AS AT
DECEMBER 31st, 1927.

10	ASSETS.		
	Balance in Bank of Toronto.....	136,167.78	
	Bonds per list (Schedule A).....	713,906.07	
	Stocks and Investments (Per list Schedule B).....	232,433.61	
	Residence : 357 Kensington Ave, Westmount.....	25,350.00	
	Verdun Lots	8,960.00	
	Stock taken at \$1.00 value.....	10.00	
20	Dividend United Securities Accrued..	12.00	
			\$1,116,839.46
	LIABILITIES		
	Due Capital Trust Corporation for advances	20,000.00	
	Reserve Stocks sold not listed as an Asset	\$24,999.00	
			44,999.00
30	Capital Account		1,071,840.46
			\$1,116,839.46

ESTATE HUGH QUINLAN, — MONTREAL
BONDS AS AT DECEMBER 31st, 1927.

40	7 Dominion of Canada	1933 5½%	par 214200	239,284.80
	8 Dominion of Canada	1937 5½%	par 260000	279,500.00
	9 Dominion of Canada	1943 5%	par 35000	35,137.51
	10 Dominion of Canada	1937 5%	par 117800	121,733.76
	11 Montreal North Bonds	1954 6%	par 13000	13,000.00
	12 Montreal Light, Heat & Power Cons.	1951 5%	par 25000	25,250.00
				\$713,906.07

ESTATE HUGH QUINLAN — MONTREAL.

STOCKS AND INVESTMENTS AS AT DECEMBER 31ST., 1927.

	Canadian Car & Foundry Co.	50	Shares Com. at 38.50....	1,900.00
	Dom. Iron & Steel Co. Limited	34	Shares Pfd. at 30.50.....	1,037.00
	Metropolitan Columbus Ass'n	200	Shares Com. at 5.00.....	1,000.00
10	United Securities Limited	6	Shares Com. at 50.00.....	400.00
	United Securities Limited	8	Shares Pfd. at 103.50.....	828.00
	A. W. Robertson Limited	1,587½	Shares Com. at 100.00....	158,750.00
	Quinlan, Robertson & Janin Ltd.	1,151	Shares Com.	25,000.00
	Bank of Toronto	100	Shares at 245.00	24,500.00
	Capital Trust Corp. Limited	100	Shares at 57.00	5,700.00
	Capital Life Assurance Co. Ltd.	25	Shares 20% at 20.00.....	500.00
	Napanee Iron Works Limited	265	Shares at 10.00	2,650.00
	Baltimore & Ohio R.R. N.Y.	11	Shares Com.	1,209.00
	Baltimore & Ohio R.R. N.Y.	6	Shares Pfd.	477.00
20	Union Pacific R.R. Company	50	Shares Com. Par 100.....	8,482.61
				\$232,433.61

CREDITS (Shown in Balance Sheet as Reserve)

Fuller Gravel Co. Limited 24,999.00

\$24,999.00

30

ESTATE HUGH QUINLAN — MONTREAL

SHARES AT \$1.00.

	Villeray Quarry Co. Limited	40	Shares Par Value 100.....	1.00
	Ames, Holden McCreedy Co., Ltd.	62	Com. 52 Pfd.	1.00
	Amalgamated Petroleum Products	10	Shares	1.00
	Ontario Club, Toronto Bonds		\$1,700.00 Par	1.00
40	Whalen Pulp & Paper Mills	150	Shares Com. Par 100.00..	1.00
	Whalen Pulp & Paper Mills	20,000	Del Stock	1.00
	Moosejaw Electric Railway	32	Sh. Com. Par Value 100....	1.00
	Lems Oil Co. of Oklahoma	1,311	Sh. Par 1.00.....	1.00
	Seabrook Box Differential Axle Co. Ry.	20	Sh. Com Par 1.00.....	1.00
	American Differential Axle Co.	20	Sh. Com. Par 1.00.....	1.00
				\$10.00

PLAINTIFF'S EXHIBIT ~~XXXXXXXXXX~~ P-4 WITH
DECLARATION

Financial statements for period from June 26th 1927

ESTATE HUGH QUINLAN, — MONTREAL.

FINANCIAL STATEMENTS FOR PERIOD FROM JUNE
26th 1927, TO DECEMBER 31st, 1927.

P. C. Shannon Son & Co.
Accountants & Auditors.

Ottawa, Ont. Aug. 8th, 1928.

To

The Executors,
Estate Late Hugh Quinlan,
Montreal, P.Q.

Auditors' Report.

Dear Sirs,

In accordance with instructions received from you we have made an audit of the books and accounts of the Estate Late Hugh Quinlan, for the period from June 26th., 1927 the date of Mr. Quinlan's death, until December 31st., 1927. In future you will receive a 12 months' statement to December 31st, of each year.

The following is the Revenue and Expenditure Account for the period under review:—

EXPENDITURE		INCOME	
To Insurance, Taxes and Repairs.....	541.53	Interest & Dividends	\$13,917.96
Administration Expenses	2,000.00	(No accrued Revenue taken on investments)	
General Expenses	77.64		
Sundry Interest	390.41		
	<hr/>		
	3,009.58		
Surplus Income over Expenditure	10,908.38		
	<hr/>		
	\$13,917.96		\$13,917.96
	<hr/>		
Payment to		Surplus in Income	10,908.38
Mrs. Quinlan and		Balance (Debit) carried to Capital	
Beneficiaries	16,666.48	A/C	5,758.10
	<hr/>		<hr/>
	\$16,666.48		\$16,666.48
	<hr/>		<hr/>

CAPITAL ACCOUNT \$1,071,840.46 is composed of the following :—

1927			
	June 26.	By Total Assets at date of death.....	1,167,994.76
	June 26.	Bank of Toronto Surplus	85.00
10	June 26.	Canada Life Surplus	36.97
	Oct. 18.	Sault au Recollet Payment Received (Gain).....	7,500.00
			<u>1,175,616.73</u>
		Less	
1927			
	June 26	To Liabilities at date of death.....	19,169.84
		Paid Balance of Stock Capital Trust Co. on 100 Shares Stock.....	4,230.17
20		Province of Quebec Succession Duties on a/c	70,000.00
		United States	93.16
		Masses	25.00
		Mrs. Hugh Quinlan Bequest re: Auto & Furniture a/c.....	4,500.00
	Dec. 31.	Revenue a/c Debit Balance (6 Nos.)	5,758.10
			<u>103,776.27</u>
		Balance	<u>\$1,071,840.46</u>
		Balance at credit	<u>\$1,071,840.46</u>

30 We have accepted as being correct the original Inventory which was made by the Capital Trust Co.

We audited the Vouchers, for the Disbursements.

The Capital Trust Company furnished us with a certificate regarding the Bonds and Stocks on hand.

40 We found the accounting carried out in a neat and accurate manner.

The whole respectfully submitted.

We beg to remain, Dear Sirs,

Yours faithfully,

P. C. Shannon Son, Co.
Auditors.

ESTATE LATE HUGH QUINLAN — MONTREAL
 FINANCIAL STATEMENT FOR PERIOD FROM JUNE
 1927 TO DECEMBER 31st 1927.

10

INCOME

Income from Bonds.

Diminution of Canada Bond Int.	11,819.41	
Montreal Light Heat & Power Cons.	326.35	
Montreal North Bonds	333.70	12,479.46
		<hr/>

20

Dividends.

Metropolitan Columbus Div.	20.00	
Sault au Recollet Land & Power	525.00	
Bank of Toronto	700.00	
Baltimore & Ohio Div.	44.50	
United Securities Limited Div.	24.00	
United Pacific Railway Co.	125.00	1,438.50
		<hr/>

13,917.96

Less

EXPENDITURE

30

To Insurance Taxes & Repairs	541.53	
To Administration Expenses	2,000.00	
General Expenses, Telephone, Print- ing, etc	77.64	
Sundry Interest	390.41	3,009.58
		<hr/>

10,908.38

40

Less

Payments to Mrs. Hugh Quinlan	12,000.00	
Payments to Mary E. Quinlan	1,166.62	
Payments to Kathleen Quinlan	1,166.62	
Payments to Mary T. Quinlan	1,166.62	
Payments to Mary T. Quinlan	1,166.62	16,666.48
		<hr/>

Debit Balance carried to Capital a/c \$ 5,758.10

ESTATE LATE HUGH QUINLAN, — MONTREAL.

STATEMENT OF ASSETS AND LIABILITIES AS AT
DECEMBER 31st, 1927.

10	ASSETS:		
	Balance in Bank of Toronto	136,167.78	
	Bonds per list (Schedule A)	713,906.07	
	Stocks and Investments (Per list Schedule B)	232,433.61	
	Residence: 357 Kensington Ave, Westmount	25,350.00	
	Verdun Lots	8,960.00	
	Stock taken at \$1.00 value	10.00	
20	Dividend United Securities Acrued	12.00	
			\$1,116,839.46

	LIABILITIES		
	Due Capital Trust Corporation for advances	20,000.00	
	Reserve Stocks sold not listed as an Asset	\$24,999.00	
			44,999.00
30	Capital Account		1,071,840.46

			\$1,116,839.46

ESTATE HUGH QUINLAN, — MONTREAL.

BONDS AS AT DECEMBER 31st, 1927.

40	7 Dominion of Canada	1933	5½%	par	214200	239,284.80
	8 Dominion of Canada	1937	5½%	par	260000	279,500.00
	9 Dominion of Canada	1943	5%	par	35000	35,137.51
	10 Dominion of Canada	1937	5%	par	117800	121,733.76
	11 Montreal North Bonds	1954	6%	par	13000	13,000.00
	12 Montreal Light Heat & Power Cons.	1951	5%	par	25000	25,250.00

						\$713,906.07

ESTATE HUGH QUINLAN — MONTREAL.

STOCKS AND INVESTMENTS AS AT DECEMBER 31ST., 1927.

Canadian Car & Foundry Co.	50	Shares Com. at 38.50....	1,900.00
Dom. Iron & Steel Co. Limited	34	Shares Pfd. at 30.50....	1,037.00
Metropolitan Columbus Ass'n	200	Shares Com. at 5.00.....	1,000.00
United Securities Limited	6	Shares Com. at 50.00....	400.00
United Securities Limited	8	Shares Pfd. at 103.50....	828.00
A. W. Robertson Limited	1,587½	Shares Com. at 100.00....	158,750.00
Quinlan, Robertson & Janin Ltd.	1,151	Shares Com.	25,000.00 ^x
Bank of Toronto	100	Shares at 245.00.....	24,500.00
Capital Trust Corp. Limited	100	Shares at 57.00	5,700.00
Capital Life Assurance Co. Ltd.	25	Shares 20% at 20.00.....	500.00
Napanee Iron Works Limited	265	Shares at 10.00	2,650.00
Baltimore & Ohio R.R. N.Y.	11	Shares Com.	1,209.00
Baltimore & Ohio R.R. N.Y.	6	Shares Pfd.	477.00
Union Pacific R.R. Company	50	Shares Com. Par 100....	8,482.61
			\$232,433.61

CREDITS (Shown in Balance Sheet as Reserve)

Fuller Gravel Co. Limited	24,999.00
	\$24,999.00

^x Quinlan, Robertson & Janin Ltd. sold in 1928 for \$250,000.00.

ESTATE HUGH QUINLAN — MONTREAL.

SHARES AT \$1.00.

Villeray Quarry Co. Limited	40 Shares Par Value 100.....	1.00
Ames Holden McCreedy Co. Ltd.	62 Com. 52 Pfd.....	1.00
Amalgamated Petroleum Products	10 Shares	1.00
Ontario Club. Toronto Bonds	\$1,700.00 Par	1.00
Whalen Pulp & Paper Mills	150 Shares Com. Par 100.00	1.00
Whalen Pulp & Paper Mills	20,000 Del Stock	1.00
Moosejaw Electric Railway	32 Sh. Com. Par Value 100..	1.00
Lems Oil Co. of Oklahoma	1,311 Sh. Par 1.00.....	1.00
Seabrook Box Differential Axle Co. Ry.	20 Sh. Com. Par 1.00.....	1.00
American Differential Axle Co.	20 Sh. Com. Par 1.00.....	1.00
		\$10.00

DEFENDANT'S EXHIBIT C-1 WITH PLEA

10 *Copy of certificate from Assistant Manager, Bank of Toronto,
addressed to Capital Trust Corporation*

THE BANK OF TORONTO.

July 9th, 1927.

The Capital Trust Co,
10 Metcalf St.,
Ottawa, Ont.

20 Dear Sirs:—

This is to certify that on the present date we hold the following securities on behalf of the Estate of the Late Hugh Quinlan for safekeeping:

\$214,200. Dominion of Canada, 5½%, 1933.

\$105,800. Dominion of Canada, 5%, 1937.

12,000. Dominion of Canada, 5%, 1937.

30 (To protect guarantee re advance H. E. Quinlan.)

\$260,000. Dominion of Canada, 5½%, 1937.

\$ 20,000. Dominion of Canada, 5%, 1943.

\$ 13,000. Town of Montreal North, 6%, 1954.

\$ 25,000. Montreal Light, Heat & Power, 5%, 1951.

\$ 1,700. Ontario Club 2nd, Mtge., 5%, 1931.

8 Shares, United Securities, Common.

40 8 Shares, United Securities, Preferred.

Yours very truly,

.....
Assistant Manager.

Signatures illegible

Typed /BL
Checked

DEFENDANT'S EXHIBIT C-2 WITH PLEA

Statement of Securities, etc., in Safety Deposit Box in Bank of Toronto.

10 HUGH QUINLAN ESTATE

STATEMENT OF SECURITIES IN SAFETY BOX No. 158,
BANK OF TORONTO VAULT. COR. MCGILL AND
ST. JAMES ST. MONTREAL
JULY 9th, 1927

20 Statement of securities etc, found in the safety deposit box No. 158, in the Bank of Toronto Vault, Corner McGill and St. James Streets, Montreal, and verified in the presence of Dr. Connolly, Managing Director, Mr. E. L. Parent, Estates Officer, both of the Capital Trust Corporation and Mr. L. N. Leamy, (Accountant of Hugh Quinlan and Janin Limited), on Saturday morning, July 9th, 1927.

1926

Oct. 29.

Cert. 29 Villeray Quarry Company Limited, Montreal,
40 shares par \$100.00 in the name of Hugh Quinlan \$1.00

30 Dominion of Canada 5½% 1st November, 1933.

Serie F. T. No. Z 000426 — 1 — \$500.00

Serie T. No. Z 037556 — 1 — \$500.00

No. L. 007223 — 1 — \$10,000.00) These are on Mr. Leamy's list.

No. M. 071488 — 1 — \$ 1,000.00)

40 No. M. 071489 — 1 — \$ 1,000.00) " Series 1 "

No. M. 071490 — 1 — \$ 1,000.00)

No. M. 071491 — 1 — \$ 1,000.00)

above fully registered in the name of Hugh Quinlan

Certificate — 5467 Canadian Car and Foundry Company,
Montreal,

Transfer Agent Royal Trust, 50 shares common, in the name of Hugh Quinlan.

10 Deposit Receipt No. 748 in the name of Hugh Quinlan of the Montreal Trust Company for \$20,000.00 Debentures Stock of the Whalen Pulp & Paper Mills, Limited. B.C.

Certificate 1665, Lewis Oil Company of Oklahoma Welmington Delaware, U.S.A., 1311 shares common in the name of Hugh Quinlan par value \$1.00

Certificate No. 1100, Ames Holden McCready Company 12 shares common no par in the name of Hugh Quinlan Transfer agent Eastern Trust Company, Montreal.

20 Certificate No. 452, Ames Holden McCready Company, 50% of a share common stock, cert. Hugh Quinlan (in liquidation).

Certificate No. 619, Capital Life Assurance Company, Ottawa,

Capital \$500.00
Premium 375.00
Total paid 875.00

25 shares partially paid in the name of Hugh Quinlan

30 A. 130707, Baltimore & Ohio Railroad Company, U.S.A., 11 shares common par \$100. in the name of Hugh Quinlan State of Maryland, Registrar Bankers Trust Company, U.S.A.

B. 48517, Baltimore and Ohio Railroad Company, 6 shares preferred Par \$100 in the name of Hugh Quinlan.

Signed B. G. Connolly)
E. L. Parent)
L. N. Leamy)

40 Typed/BL.
P.E.M.

A. 202195 Union Pacific Railway Co., Par \$100.00
50 shares in the name of Hugh Quinlan, State of Utah, U.S.A.
Registrar United States Trust of New York.

C. 14698 Union Pacific Ry., Fractional Scrip Warrant for
25/100 common stock of U.S.A. Baltimore and Ohio Railroad.

No. 1. The Amalgamated Petroleum Producers, Limited,
10 shares in the name of Hugh Quinlan par \$50.00 each.

No. M.A. 1757, Whalen Pulp & Paper Mills Ltd., B.C. par
\$100.00 — 150 shares common in the name of Hugh Quinlan
10 Montreal Trust Transfer Agent, No Value

No. 17, Napanee Iron Works Limited, Napanee, 25 shares
capital stock in the name of Hugh Quinlan.

LIFE INSURANCE POLICIES

No. 084052 The Canada Life Assurance Co. \$1,000.00
whole life accumulative surplus payable to Estate.
20 77972 Canada Life \$2,000.00

No. 1240 The Metropolitan Columbus Association, Montreal,
200 shares par \$5.00 in the name of Hugh Quinlan.

Certificate No. 41, Napanee Iron Works Limited, Napanee,
Ont. 40 shares in the name of Hugh Quinlan.

Certificate No. 48, Napanee Iron Works Co. Limited, 200
shares, as above (Enquire of this to Mr. H. Quinlan)

30 Certificate No. 803, Moose Jaw Electric Railway Company,
Moose Jaw, 32 shares in the name of Hugh Quinlan.

Certificate 00694 Dominion Iron & Steel Company, 15 shares
preferred in the name of Hugh Quinlan, Transfer Agent Na-
tional Trust Limited.

Certificate No. B0172 Dominion Steel Corporation Ltd., 4
shares in the name of Hugh Quinlan, preferred.

40 Certificate B. 0170 — 15 shares preferred as above.

A. 5012 Ames & Holden McCready Ltd., 50 preferred in
the name of Hugh Quinlan.

Certificate No. 843, The Seabrook Box Differential Railway
Axle, Co. 20 shares par \$100. in the name of Hugh Quinlan, Los
Angeles, Cal.

Certificate No. 1450, American Differential Railway Axle Co., 20 shares (par \$100.) in the name of Hugh Quinlan.

Fuller Gravel Ltd., Ivanhoe, Ontario, 1000 shares preferred — 499 shares common.

10	Real Estate, Verdun, P.Q.						
	1/2 interest in Lots	4409	ass. value	\$5,070.)		
	1/2 " " "	4408	" "	2,410.	)	At the Office of	
	1/2 " " "	4387	" "	2,410)		
	1/2 " " "	4386	" "	2,410	)	A. W. Robertson	
	1/2 " " "	4373	" "	2,810)		
	1/2 " " "	4372	" "	2,810	)	1680 St. Patrick,	
				-----	)	Montreal.	
				17,920	)	\$8,960.00	

20 these lots are in the name of H. Quinlan and A. W. Robertson.

Signed B. G. Connolly, E. L. Parent, L. N. Leamy.

Typed/B.L.
P.E.M.

Hugh Quinlan Estate.

30 Statement of securities etc., found in the safety deposit box No. 158 in the Bank of Toronto Vault, Corner McGill and St. James Streets, Montreal, and verified in the presence of Dr. Connolly, Managing Director, Mr. E. L. Parent, Estates Officer, both of the Capital Trust Corporation, and Mr. Leamy.

FIRE INSURANCE POLICIES

Yorkshire No. 1599482 \$10,000.00 on Bldg. 357 Kensington, name of H. Quinlan, Expires June 21st, 1928.

40 " " 1599455 \$7,000.00 on Furniture Mrs. C. Quinlan, Expires June 21st, 1928.

AETNA

" 72743 \$2,000.00 on Bldg., H. Quinlan, Expires Feb. 14th, 1928.

- “ 72823 \$12,000.00 on Bldg. Expires Mar. 14th, 1928.
- “ 72822 \$8,000.00 on Furniture Expires Mar. 14th 1928.
- 10 “ 72431 \$5,000.00 on Bldg., Expires Sept. 2nd, 1927
- “ 72583 \$3,000.00 on Bldg., Expires Dec. 2nd, 1927.

COMMERCIAL TRAVELLER ASSOCIATION

Certificate No. 76 dated 1st, January, 1925, Receipt for \$11.00
“ “ 104 “ “ “ 1924, “ “ 10.00

20 *BANK OF TORONTO SCRIP* No. 3147, 8 Shares, name of H. Quinlan.

Minneapolis, St. Paul & Sault Ste. Marie.

Certificate A. 25256 for 25 shares-Common Stock, in the name of Mrs. Katherine Quinlan.

(B. G. Connolly
(
SIGNED (E. L. Parent
(
30 (L. N. Leamy
(

Typed/BL.
Checked/PEM.

F. Walters & Co. Ltd.

40	Certificate No. 10	1 Share	\$100.00
	“	“ 15 9 “	100.00

In the name of Edward Quinlan.

Life Insurance Policy

The Capital Life Assurance Co'y.

Policy No. 120 20 years endowment \$2,000.00 assured Hugh Edw. Quinlan.

Letter from John Quinlan to Hugh Quinlan, witnessed by A. W. Robertson, dated June 6th, 1918.

Referring to 2 notes of \$20,000.00 each.

10 Deed of Land 1st. Copy, C.A. Phelan to H. Quinlan, dated Mar. 2nd, 1909. Reg. No. 155256, Reg. 10.35 A. M March 20th, 1909 Re-Sub No. 15 of Lot 278, Parish of Montreal.

Copies of

2 letters. One dated August 5th, 1920, Signed by John Quinlan, Assigning 60 Fully Paid up Shares Par \$6,000.00, of the Capital Stock of the Villeray Quarry Ltd., To H. Quinlan.

20 And a Letter Oct. 20th, 1920 signed by John Quinlan and 2 Witnesses, and a foot note, signed by Hugh Quinlan. Confirming letter of August 5th, 1920, and settling out his understanding of his duties Re-holding of Stock.

Canadian Car & Foundry Co. Ltd. Post-Card being notice dated Dec. 14th, 1920. Re-6% negotiable Scrip due Dec. 24th, 1927.

30 SIGNED (B. G. Connolly
(E. L. Parent
(L. N. Leamy
(

Typed/BL
Checked/PEM

PLAINTIFF'S EXHIBIT P-2 WITH DECLARATION

Inventory at date of death.

HUGH QUINLAN ESTATE

10

INVENTORY AT DATE OF DEATH JUNE 26, 1927

PROVINCE OF QUEBEC

	Total
Cash in Bank	
Bank of Toronto, McGill St. Montreal	\$ 38,284.83
20 Current Account	
Dividend cheques on hand	
Union Pacific Railway \$125.00	
United Securities 12.00	137.00
Life Insurance	
Canada Life Assurance Co. Policy No. 77972	2,000.00
" " " " " " 84052	1,000.00
Commercial Travellers Association " 287	700.00
30 Metropolitan Columbus "	1,000.00
	4,700.00
Bonds Bearer	
Dominion of Canada	
1933, 5½% 213x1000) Par Value	
2x 500) \$214,200.00	
2x 100)	
Market Value \$104.40	
Accrued Interest \$1,839.79	225,464.59
40 Dominion of Canada	
1937, 5½%, 260 x 1000 par value \$260,000.00	
at \$107.50 accrued Interest \$1,018.63	280,518.63
Dominion of Canada	
1943, 5%, 20 x 1000) Interest on \$15,000	
15 x 1000) assigned to Mrs. Kirkup	
Par Value \$35,000, Market Value	
\$103.25 Accrued Interest \$197.27	36,334.77

	Dominion of Canada	
	1937, 5%, 116 x 1000) Par Value	
	3 x 500) \$117,800	
	3 x 100)	
10	at \$103.35 accrued Int. 1,888.02	123,634.32
	Montreal Nord Bonds	
	1954, 6%, 13 x 1000 \$13,000.00 par	
	at 100, accrued Interest \$56.30	13,056.30
	Montreal Light Heat & Power	
	1951, 5%, 25 x 1,000 \$25,000.00 par	
	value at \$101.00, accrued Interest \$298.65	25,548.65
20	Registered Bonds	
	Dominion of Canada	
	1933, 5½%, \$15,000.00 par	
	at \$104.40 accrued Interest \$122.35	15,782.35
		<hr/>
		\$763,461.44

HUGH QUINLAN ESTATE

30		Total
	Brought Forward	\$763,461.44
	Real Estate	
	357 Kensington Avenue, Westmount, Que.,	
	Cadastral Lot 278, Sub. 15	
	(Assessed Value)	25,350.00

40 Further described as follows:

A vacant lot of land fronting on Kensington Avenue, in the town of Westmount, known and designated as the subdivision number fifteen of the lot number two hundred and seventy eight of the official plan and book of reference of the parish of Mont-

real, containing fifty feet in width by one hundred and twelve feet and six inches in depth english measure more or less.

1/2 Interest in the following lots situated at Verdun, Que.,

	Lot No. 4372 Assessed	\$ 2,810.00	
10	Lot No. 4373 Assessed	2,810.00	
	Lot No. 4386 Assessed	2,410.00	
	Lot No. 4387 Assessed	2,410.00	
	Lot No. 4408 Assessed	2,410.00	
	Lot No. 4409 Assessed	5,070.00	
		<hr/>	
	1/2 of	\$ 17,920.00	8,960.00

Further described as follows:

20		<hr/>	
			\$797,771.44

HUGH QUINLAN ESTATE

			Total
	Brought Forward		\$797,771.44
	Moveable Things (Quebec)		
	Household furniture and personal effects		
30	at Montreal, Que.		4,000.00
	Automobile "Stevens" Model		500.00
		Market	
		Value.	
	Shares in Province of Quebec		
	Villeray Quarry Co. Ltd., Montreal,		
	Cert. 29, 40 shares Common;		
	Par Value \$10000	Nil	1.00
	Canadian Car & Foundry Co. Ltd.		
	Montreal, Cert. 5467, 50 shares		
40	Common; par value \$100.00	\$ 38.00	1,900.00
	Ames, Holden, McCready Co. Ltd.)		
	Montreal, Cert. 1100, 12 shares)		
	Common; par value "Nil")		
	Cert. 0452, 50 shares Common;)		1.00
	par value "Nil")		
	Cert. A-5012, 50 shares Pref-)		
	par value "Nil")		
	Dominion Iron & Steel Co. Ld)		
	Montreal, Cert. 694, 15 shares)		

	Preferred; par value \$100.00		
	Cert. B0172, 4 shares Preferred;		
	Par value \$100.00		
	Cert. B170, 15 shares do		
	Par value \$100.00		
10	(34 shares, par value \$100.00)	30.50	1,037.00
	Metropolitan Columbus Association		
	Montreal, Cert. 1240, 200 shares		
	Common: par value \$5.00	5.00	1,000.00
	United Securities Ltd., Montreal,		
	Que. Cert. A-407, 8 shares Common;		
	par value \$100.00	50.00	400.00
	Cert. E-1180, 8 shares Preferred		
	Par value \$100.00	103.50	828.00
	A. W. Robertson Ltd.		
20	Cert. 1587 $\frac{1}{2}$ shares Common;		
	Par value \$100.00	100.00	158,750.00
	Cert. No. 2 925 shares		
	Cert. No. 4 1 "		
	Cert. No. 9 510 "		
	Cert. No. 13 150 "		
	Cert. No. 7		
	10 & 11, 3 x $\frac{1}{2}$ $\frac{1}{2}$ "		
	<hr/>		
	1587 $\frac{1}{2}$ "		
30	Carried forward		<hr/>
			\$966,188.44

HUGH QUINLAN ESTATE

		Total
	Brought Forward	\$ 966,188.44
	Shares in the Province of Quebec (Cont'd)	
		Market
		Value
40	Hugh Quinlan & Janin Co. Montreal)	
	1151 Common shares; Quinlan,)	
	Robertson & Janin Ltd.)	150,000.00
	Estates interest in the Sault au Recollet	
	Land & Power Co. Ltd. Montreal, value	
	\$17,500.00, payable in 10 years	10,000.00
		<hr/>
	Total Assets in Province of Quebec	\$1,126,188.44
		<hr/>

Shares in Province of Ontario		
Bank of Toronto, Toronto, Ont.		
	Cert. 100 shares par value \$100.	\$245.00 24,500.00
Capital Trust Corporation Ltd., Ottawa		
	Cert. 100 shares Common subscribed	
	(Partially Paid) Par value \$100.00	
10	per share \$10,000.00	5,700.00
Capital Life Assurance Co. Ltd. Ottawa,		
	Ont. Cert. 619, 25 shares, 20% paid	
	par value	20.00 500.00
Fuller Gravel Co. Ltd., Ivanhoe, Ont.)		
	Cert. No. 3 1000 preferred par value.)	
	do No. 13 496 common do)	1.00
	do No. 3 1 share common do)	
	do No. 11 2 shares common do)	
20	Amalgamated Petroleum Products, Toronto	
	Cert. No. 1, 10 shares, par value	1.00
		<hr/>
	Carried Forward	30,702.00

HUGH QUINLAN ESTATE

		Market Value	Total
30	Brought Forward		30,702.00
Shares in Province of Ontario (Continued)			
Napanee Iron Works, Ltd. Napanee, Ont.			
	Cert. 41 40 shares. Common Par value \$50.00		
	Cert. 25 " " " " "		
	Cert. 48 200 " " " " " 10.00		2,650.00
Bonds in Province of Ontario			
40	1931 Bonds Ontario Club, Toronto		
	2nd Mtge, 5%, \$1,700.00 par value		
	Nos. 601-617 incl. 17 x 100		1.00
			<hr/>
	TOTAL ASSETS IN PROVINCE OF ONTARIO		\$33,353.00

Shares in Province of British Columbia

	Whalen Pulp & Paper Mills Ltd. Cert. MA 1757 150 shares commons Par Value \$100.00	1.00
10	Deposit receipt No. 748 of the Montreal Trust Company for \$20,000. debenture stock	1.00
	TOTAL ASSETS IN PROVINCE OF BRITISH COLUMBIA	\$ 2.00

	Shares in Province of Saskatchewan Moose jaw Electric Railway Moose jaw Cert. 803, 32 shares, Par value, \$100.00	1.00
--	--	------

HUGH QUINLAN ESTATE

	Market Value	Total
	Shares in United States	
	Baltimore & Ohio R.R. New York	
	Cert. A130707, 11 shares common \$100. par 115.50	1,270.50
	Cert. B.4851 6 " preferred " " 79.50	477.00
	Fractional Scrip Warrant C.14698 to subscribe for 25/100 shares	1.07
30	Union Pacific R.R. Cert. A.202195, 50 shares Common Par Value \$100.00 170 ³ / ₈	8,518.75
	Lewis Oil Co. of Oklahoma, Wilmington, Dela. Cert. 1665, 1311 shares common par value \$1.00	1.00
40	Seabrook Box Differential R'Y Axle Co. Los Angeles, Cal.	1.00
	Cert. 843, 20 shares Common, Par Value \$100. American Differential Ry Axle Co., Cert. 1450, 20 shares common	1.00
		<u>\$10,270.32</u>

RECAPITULATION

	Inventory Value Assets in Prov. of Quebec	\$ 1,126,188.44
	“ “ “ “ “ “ Ontario	33,353.00
	“ “ “ “ “ “ British Columbia	2.00
10	“ “ “ “ “ “ Saskatchewan	1.00
	“ “ “ “ United States	10,270.32
	TOTAL	<u>\$ 1,169,814.76</u>

July 18/27

Typed by: PEM.
Checked by: H.D.

20

PLAINTIFF'S EXHIBIT P-C-26 ON DISCOVERY

Capital Trust correspondence Re: Fuller Gravel Ltd.

July 21st, 1927.

Fuller Gravel, Limited
Ivanhoe,
Ontario

30

Re — Estate of Hugh Quinlan
Fuller Gravel Stock

Dear Sirs:

We understand that the late Hugh Quinlan held the following stock of your Company:—

1000 shares of Preferred
499 “ of Common

40

Will you kindly let us know the numbers of the certificates in connection with these shares as we require this information to complete our Succession Duty Inventory.

Yours very truly,

ELP/PM
True copy.
Paul Mackay
M. A. Niding

Capital Trust Corporation,
E. L. Parent,
Estates Manager.

A. W. ROBERTSON, LIMITED

Montreal, Canada

10

1680 St. Patrick St,

July 25th 1927

Capital Trust Corporation
10 Metcalfe St,
Ottawa, Ont.

Dear Sirs:—

20

Re Estate H. Quinlan
Fuller Gravel Stock

Replying to yours of the 21st addressed to the Fuller Gravel,
Limited, Ivanhoe, Ontario the following are the numbers of the
certificates of the stock:—

	No 3	Certificate	1000 shares preferred
	3	“	1 “ Common
	11	“	2 “ “
30	13	“	496 “ “

For any further information regarding the Estate interest
in this company, please address all communications to this office,
as the records are kept here.

Yours truly,

A. W. Robertson Limited
(Sgd) L. N. Leamy,

40

LNL/

True copy.
Paul Mackay.
M. A. Niding.

July 27th, 1927

A. W. Robertson Ltd,
1680 St. Patrick St,
Montreal, Quebec.

Re — Hugh Quinlan Estate
Fuller Gravel Stock

10 Dear Sirs:

We beg to acknowledge receipt of yours of the 25th, instant advising us that matter in regard to this stock should be addressed to you instead of to Ivanhoe, Ontario.

We also note the numbers of the certificates for the 1,499 shares of stock.

20 Thanking you for this information, we remain,

Yours very truly,

Capital Trust Corporation
per E. L. Parent,
Estates Manager.

ELP/AMR.
True copy.
Paul Mackay,
M. A. Niding.

30

August 1st, 1927

A. W. Robertson Esq.
c/o A. W. Robertson, Limited
1680 St. Patrick St.,
Montreal, Que.

Dear Mr. Robertson,

Re Estate Hugh Quinlan and
Fuller Gravel Company Ltd.

40

I have your favour of today in the above matter. I am leaving for Toronto tomorrow night, and on my return will be glad to meet you and the Hon. Mr. Perron in Montreal to take up the matter of the sale of the Fuller Gravel Company as suggested.

Yours very truly,

True copy.
Paul Mackay,
M. A. Niding.

Manager.

A. W. ROBERTSON. LIMITED

Montreal, Canada

August 1st, 1927

10 Dr. B. G. Connolly,
Managing Director,
Capital Trust Corporation
Ottawa, Ont.

Re Estate Hugh Quinlan

Dear Dr. Connolly:—

20 At your earliest convenience, I wish you and the Hon. J. L.
Perron would investigate the Fuller Gravel, Limited, with a view
of naming a price on the late Hugh Quinlan's shares. He had a
fifty per cent interest in the Preferred and Common stocks. In
consequence of certain arrangements which I made this year, the
property in question is now operating on a profitable basis, and
it should therefore be less difficult to sell fifty per cent of it than
at anytime since we began business. All I ask, is that I be sold
two per cent of the stock so that I shall not lose control. My idea
is to endeavor to sell it to some people would have a direct interest
in promoting the sale of Gravel and Sand. Our statements and
correspondence will furnish a cue as to how I succeeded in obtain-
30 ing the present working arrangement. I have never received one
dollar in anyway as remuneration for my work, nor did the late
Mr. Quinlan. The way to approach anyone is to tell them my
interest is so big that I must make the proposition go. It is a real
cut-throat business. A month ago, it looked as though the whole
business would be disrupted. We could not sell on past perfor-
mance, for we have never earned a dividend after providing for
depreciation. Therefore, we should not discuss the past unless
we are compelled to show statements and then we will not let them
peddle the latter.

40

Yours truly,

A. W. Robertson,

AWR/

True copy
Paul Mackay
M. A. Niding.

A. W. ROBERTSON, LIMITED

Montreal, Canada

August 16th, 1927

10 Dr. B. G. Connolly
Managing Director
Capital Trust Corporation
Ottawa, Ont.

Re Estate Hugh Quinlan
Fuller Gravel, Limited

Dear Sir:—

20 Herewith enclosed please find a copy of letter written to the
Hon. J. L. Perron, K.C. today for your information.

Yours truly,

A. W. Robertson Limited
(Sgd) L. N. Leamy

LNL/

30 True Copy.
Paul Mackay,
M. A. Niding.

August 16th, 1927

Hon. J. L. Perron, K.C.
11 Place d'Armes Sq.
Montreal, Que.

Re Estate Hugh Quinlan

Dear Sir:

40

I wish you would arrange to meet Dr. Connolly and myself for the purpose of discussing selling the shares held by the Quinlan Estate in Fuller Gravel, Limited. We operated the pit during 1924, 1925 and 1926, and it showed losses in 1924 and 1926, and a profit in 1925; but in the combined three years in question it did not earn sufficient revenue to write off ten per cent annual depreciation for the three years. My opinion is that the propo-

10 sition will never pay a dividend unless I can interest people in it who will devote time to advancing it. Neither the late Hugh Quinlan nor myself have received one dollar from the proposition directly or indirectly in any way. I, personally, do not want to buy any of the stock, except two or three shares each of the Common and preferred so that I shall have 51% of the stocks. This year, in consequence of some arrangements I made, the proposition is doing well; but the business is not a desirable one for an estate to possess, as its past history proves.

Yours truly,

AWR/

Signed A. W. Robertson

True copy of copy
Paul Mackay,
M. A. Niding.

20

A. W. ROBERTSON, LIMITED
Montreal — Canada

August 18th, 1927

Capital Trust Corporation,
10 Metcalfe St,
Ottawa, Ont.

Re Estate Hugh Quinlan,
Fuller Gravel, Limited Certificates

30

Dear Sirs:—

We herewith hand you the following certificates of shares in the above company:—

Certificate No 03 — 1000 shares PREFERRED

“	No 03	1	“	COMMON
“	11	2	“	“
“	13	496	“	“

40

Be pleased to acknowledge receipt, and oblige.

Yours truly,

LNL

True Copy.
Paul Mackay,
M. A. Niding.

A. W. Robertson, Limited
per L. N. Leamy

A. W. ROBERTSON LIMITED

Montreal, Canada

10 Dr. B. G. Connolly,
Managing Director
Capital Trust Corporation
Ottawa, Ont.

August 19th, 1927

Dear Dr. Connolly:—

20 It appears from our books that the late Hugh Quinlan and I
each contributed \$79,514.92 to the Fuller Gravel, Limited. This
was all cash except \$15,500.00 which was represented by plant of
questionable value. We have written off about \$49,000.00 in the
three years we have operated the Fuller Gravel property. I do
not believe that anyone would pay more than \$50,000.00 for Mr.
Quinlan's half of Fuller Gravel, Limited. As I have stock control
of the Company I am entirely agreeable to continue to operate
the company with the Quinlan Estate provided I am paid a
reasonable salary for directing it. However, if we are to judge
the future by the past no dividends can be paid if I receive any-
thing for my services. You have all the facts before you and I
shall be satisfied to accept your verdict. You might discuss this
with Hon. J. L. Perron, and advise me as to his opinion.

30

Yours truly,

AWR/
True copy.
Paul Mackay,
M. A. Niding.

(Sgd) A. W. Robertson

August 20th, 1927

40 A. W. Robertson Esq.
Engineers & Contractors,
1680 St. Patrick St.
Montreal, Que.

Re — Hugh Quinlan Estate
Fuller Gravel Stock File 29

Dear Sir:—

Yours of the 19th instant has been duly received addressed
to Dr. Connolly, and in his absence we are replying to same, and

enclose herewith for your information copy of a letter which we have written to the Honourable J. L. Perron, in regard to this matter.

10 We have written to Mr. Perron, in order to hurry the matter, and when Dr. Connolly returns, we will place before him your letter of the 19th, instant.

Yours very truly,

Capital Trust Corporation,
E. L. Parent, L.A.
Estates Manager.

ELP/RR.
Enclosure.

True copy.
Paul Mackay,
M. A. Niding.

20

August 23rd, 1927

A. W. Robertson, Esq.,
1680 St. Patrick St,
Montreal, Quebec.

Re Hugh Quinlan Estate
Fuller Gravel Company

Dear Sir:

Since we have received your letter of 13th instant we are in receipt of a letter from Mr. Perron reading as follows: —

30 “I have your letter of the 20th instant enclosing copy of letter from Mr. A. W. Robertson your co-executor.

I have examined the statements of the Fuller Gravel Company Limited and have carefully considered the matter. I agree with Mr. Robertson that if the Estate can get \$50,000 for its interest in this corporation it should dispose for it.”

This letter speaks for itself.

40 We suggest, however, that before making arrangements to sell this stock it would be better to have the question of Succession Duty fixed.

Yours very truly,

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

ELP/AMR.
Copied: PEM.

True copy.
Paul Mackay,
M. A. Niding.

August 23rd, 1927.

10 A. W. Robertson Ltd,
1680 St. Patrick St,
Montreal, Que.

Attention Mr. Leamy.

Re — Hugh Quinlan Estate
Fuller Gravel Ltd.

Dear Sir:

20 We beg to acknowledge receipt of yours of the 18th, instant
enclosing certificates which we return herewith as under:—

Cert. No. 03	1,000 shares Preferred
“ “ 03	1 “ Common
11	2 “ “
13	496 “ “

30 Will you kindly have these endorsed by our co-executor Mr.
Robertson and return the certificates to us when we will endorse
same so as to enable us to have same transferred to the name of
the Executors of Estate Hugh Quinlan.

Yours very truly,

Capital Trust Corporation,
Per: E. L. Parent, L.A.
Estates Manager.

40 ELP/AMR.
enclosures.
registered.

True copy.
Paul Mackay,
M. A. Niding.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada

10

August 25th, 1927

Capital Trust Corporation
10 Metcalf St.
Ottawa, Ont.

re Estate Hugh Quinlan
Fuller Gravel Stock

Dear Sirs:

20 We herewith return the following stock certificates duly signed (endorsed) by Mr. Robertson:

03	1000 shares Preferred
03	1 " COMMON
11	2 " "
13	496 " "

Yours truly,

A. W. Robertson, Limited

LNL

Copied: PEM

30

True copy
Paul Mackay
M. A. Niding.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office

August 25th 1927

40 Capital Trust Corporation
10 Metcalf St,
Ottawa, Ont.

re Estate Hugh Quinlan
Fuller Gravel Stock

Dear Sirs:

Yours of the 23rd, enclosing stock certificates No's 03 Preferred, and 03, 11 and 13 Common of Fuller Gravel Limited received.

10 Yesterday, I had two of the prospective purchasers of the Fuller Gravel Stock here, and I am sorry to say that they virtually asked me to relieve them of future payments if, after they paid the first 25%, they were unable to meet the subsequent payments. Apparently, it is difficult to dispose of stock of this type. If it had ever earned a 7% dividend on the Preferred in any of the three years we operated, matters would be different. The parties that were here yesterday, are to communicate with me later.

Yours truly,

AWR/
Copied: PEM.

(Signed) A. W. Robertson

20 True copy.
Paul Mackay,
M. A. Niding.

August 26th, 1927

A. W. Robertson, Ltd.,
1680 St. Patrick St.,
Montreal, Quebec.

Attention Mr. Leamy
Re Hugh Quinlan Estate
Fuller Gravel Stock — 29

Dear Sir :

30 We beg to acknowledge receipt of yours of the 25th instant enclosing the following certificate of the above, for which we thank you.

03	1,000 shares preferred
03	1 share Common
11	2 shares Common
13	496 shares Common

40 We also acknowledge receipt of your other favor of 25th, instant and thank you for the information contained therein.

Yours very truly,

Capital Trust Corporation

per :

E. L. Parent, L.A.
Estates Manager.

ELP/AMR
Copied : PEM
True copy
Paul Mackay
M. A. Niding

EXTRACT from A. W. Robertson's
letter dated Aug. 30, 1927

(Original letter on file Quinlan Estate 40/41)
re Quinlan Estate — Fuller Gravel Limited.

10

“Mr. Perron has advised selling Fuller Gravel Limited stock as we can. This will inspire confidence in the three people who have temporarily discontinued to consider purchasing.”

Copied: PEM

True copy of extract
Paul Mackay.
M.-A. Niding.

20

August 30th, 1927.

Memo re Hugh Quinlan Estate.

Fuller Gravel Stock.

30 A telephone message was received from our co-executor, Mr. Robertson on this date. He is endeavoring to dispose of the Fuller Gravel Stock. He states that he is about to sell 200 shares of preferred stock which will carry with it 100 shares of common stock. That when this sale is completed it may have the effect of inducing other parties interested to purchase the balance of the stock.

He wishes us to send him today the stock certificates duly endorsed for 1,000 preferred and 499 common to enable him to have same split up to complete the sale of the 200 preferred and 100 common. He will have certificates returned to us for 800 preferred and 399 common.

40

He states that he has communicated with the Hon. Mr. Perron, Solicitor for the Estate, who has written him that it will be in order to make this sale.

(Sgd) E. T. P.
Assistant General Manager.

ETBP/AMR.

True copy.
Paul Mackay.

(Copy)

A. W. ROBERTSON LIMITED

Engineers & Contractors

10

Montreal, Canada.

August 30th, 1927.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan.

20

Dear Sirs:—

If I were you, I would not waste time on Capt Press, for the second note is a renewal of the first, and is therefore uncollectable. So far as Ray, Ryan's note is concerned, another judgment against him will avail nothing. If Ray ever makes a large amount of money — and he may, for he has ability in some directions — he will pay, of course, poor Hugh Quinlan loaned the money to Ray, because Hugh Doheny requested him to do so.

30

Mr. Perron has advised selling Fuller Gravel Limited stock as we can. This will inspire confidence in the three people who have temporarily discontinued to consider purchasing.

Yours truly,

(Sgd.) A. W. Robertson.

AWR/
Typed: MAN.

40

Verified Copy.
C. Gardham.
M. A. Niding.

August 30th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, Quebec.

10

re Hugh Quinlan Estate.
Fuller Gravel Stock — 29.

Dear Sir:—

Herewith the following certificates of the Fuller Gravel Limited.

03	1,000	shares	Preferred
03	1	“	Common
11	2	“	“
13	496	“	“

20

Kindly acknowledge receipt by returning our form herewith.

Yours very truly,

ELP/HR
Copied: PEM.
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation.
Per: E. L. Parent, L.A.
Estates Manager.

30

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Sept. 1st, 1927.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

40

Dear Sirs:—

re Estate Hugh Quinlan
Columbus Association Stock.

Yours of the 31st ult received. The proper course to pursue with reference to the Columbus Association Stock is to write to Mr. Dyer, Secretary, Knights of Columbus, 255 Mountain Street, Montreal stating that you are the Hugh Quinlan Executor and that your information is that the stock in question was sold with the understanding that the death of the purchaser obligated the Association to take back the stock at par. This is literally true, but the promise was made only by the fellow who

sold the stock — that is, the Association responsible officer did not give such a guarantee — Heretofore, they have always paid, but only after considerable pressus, and a great lapse of time.

10 I return herewith the receipt for the Fuller Gravel Stock certificates, which I received by registered mail this morning. I should know on the 3rd inst if I can dispose of anymore of the Fuller Stock. The attitude of my prospective purchasers is that they desire to pay only a small percentage and if the stock does not prove profitable be allowed to return the Stock. Of course, they do not say this to me, but I know that is how they feel — However, the party who purchased 1/5 of the Quinlan Estate holdings, has gone to Toronto to tell them he paid cash for his, and I expect they may be stimulated to activity. If not, we are confronted with a poor outlook.

Yours truly,

20 AWR/
Copied: PEM.
True copy.
Paul Mackay.
M. A. Niding.

(Sgd) A. W. Robertson.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

30 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Sept. 1st., 1927.

re Hugh Quinlan Estate.

Dear Sirs:—

Herewith enclosed please find receipt for the following stock certificates of the above Estate in the Fuller Gravel, Limited.

40

No. 03	1000 shares Preferred
03	1 " Common
11	2 " "
13	496 " "

Yours truly,

LNL.
Copied: PEM.
True copy.
Paul Mackay.
M. A. Niding.

A. W. Robertson, Limited
per (Signed) L. N. Leamy.

A. W. ROBERTSON LIMITED

Engineers & Contractors
Head Office
Montreal, Canada.

10

Sept. 2nd, 1927.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

re Estate Hugh Quinlan

Dear Sirs:—

20 Enclosed please find a ten thousand dollar cheque payable to me which I have endorsed in your favor, in payment of two hundred shares of preferred and one hundred shares of common of Fuller Gravel, Limited, If we do not sell anymore of the stock in question, we shall send you new certificates covering the Hugh Quinlan Estate holdings in the company. I know that my prospective purchasers want to pay for the stock only at a very distant date. This you cannot consider.

Yours truly,

(Signed) A. W. Robertson.

30 AWR/
Copied: PEM.
(W. E. Tummon)
True copy.
Paul Mackay.
M. A. Niding.

(Copy)

Sept. 3rd, 1927.

40 Mrs. Geo. W. Rayner,
Spadina Ave & Fleet St.,
Toronto, Ont.

Dear George:

Received yours of the 2nd inst. re McCord buying some Fuller Gravel, Limited stock. As you know, last year was the first one the proposition was operated as a limited company, and our

total output for 1926 was less than eighty thousand yards whereas this year todate we have shipped at a rate that presages an output of at least sixty per cent more with virtually the same overhead. Therefore, we have no costs that can be considered representative of an average years operation. You were our salesman last year and this, and, you know, more about the proposition than could be ascertained from any figures in our books; and your are full liberty to tell McCord just what you know of the plant and the business. On several occasions, I have told you that I verily believe with yourself, McCord, Tummon and Roy the proposition can be made a success, and the association may lead to something more. I would not knowingly have you invest in any proposition that would result in a loss to you.

Yours truly,

Signed A. W. Robertson.

20 AWR/
Copied: PEM.
True copy.
Paul Mackay.
M. A. Niding.

September 6th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick Street,
Montreal, Que.

30 re Estate Hugh Quinlan
Fuller Gravel Stock

Dear Sir:

We beg to acknowledge receipt of your letter of the 2nd instant enclosing cheque of W. E. Tummon for \$10,000., which you state is in payment of 200 shares preferred and 100 shares common stock of Fuller Gravel, Limited.

40 We note what you say in reference to further sale at an early date, and that if you do not sell any more you will send us a new certificate covering the balance of the stock now held by the Estate in this company.

Yours very truly,

ELP/WL
Copied: PEM.
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation.
E. L. Parent, L.A.,
Estates Manager.

CAPITAL TRUST CORPORATION Limited
Executors and Trustees
10 Metcalfe Street,

Ottawa, Sept. 6th, 1927.

10

To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen:

20 We enclose herewith Cheque No. 424 of the W. E. Tummon
for the sum of \$10,000.00 to be deposited to the credit of the Es-
tate of Hugh Quinlan in Capital Account.

Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

30

Enclosures.
True copy.
Paul Mackay.
M.-A. Niding.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

40

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Sept. 8th, 1927.

re Estate Hugh Quinlan
Fuller Gravel Limited.

Dear Sirs:—

Enclosed please find Geo. W. Rayner's cheque duly endorsed
by me to you in payment of the first instalment on a/c of his

purchase of 200 shares of Preferred and one hundred shares of the common stock of Fuller Gravel, Limited from the Estate Hugh Quinlan. I now believe that we are making progress, for Rayner is our chief salesman, and his purchase will engender confidence in Fuller Gravel, Ltd.

10

Yours truly,

(Signed) A. W. Robertson.

AWR/
Copied: PEM.

True copy.
Paul Mackay.
M.-A. Niding.

20

September 9th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, Que.

re Hugh Quinlan Estate
Fuller Gravel, Limited.

30 Dear Sir:

We beg to acknowledge receipt of your letter of the 8th instant enclosing George W. Rayner's cheque in your favor, duly endorsed, which you state is first instalment on account of purchase price of 200 shares of Preferred and one hundred shares of the Common stock of Fuller Gravel, Limited.

Yours very truly,

40

Capital Trust Corporation.
E. L. Parent, L.A.,
Estates Manager.

ELP/BP
Copied: PEM.

True copy.
Paul Mackay.
M.-A. Niding.

CAPITAL TRUST CORPORATION Limited

Executors and Trustees
10 Metcalfe Street,

10

Ottawa, Sept. 9th, 1927.

To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen:

20 We enclose herewith Cheque No. 870153 of the Imperial Bank of Canada for the sum of \$2,500.00 to be deposited to the credit of the Estate of Hugh Quinlan in Capital Account.

Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

30 Enclosures.
True copy.
Paul Mackay.
M.-A. Niding.

PROVINCE OF QUEBEC

CERTIFICATE OF PAYMENT OF SUCCESSION DUTIES

40 Considering the declarations and other documents of records at the Revenue Office of the Province of Quebec,

I, the undersigned, hereby certify that payment has been made of the Succession duties exigible under the laws of the Province of Quebec, by reason of the transmission owing to the death on the 26th June 1927 of M. Hugh Quinlan in his lifetime of Westmount of the property hereunder described as follows, to wit:

One thousand (1000) preferred and four hundred and ninety-nine (499) common shares of Fuller Gravel Co. Ltd. Ivanhoe, Ont.

Dated at Montreal this 16th of September 1927.

10 Record No. 3570.

The Collector of Provincial Revenue
for the Revenue District of Montreal.

J. A. Lazure,
Revenue Officer Specially Authorized.

BG
(Seal)
Copied: PEM.

20 True copy.
Paul Mackay.
M.-A. Niding.

September 17th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, Que.

re Estate of Hugh Quinlan
Fuller Gravel Stock 29.

30 Dear Sir:

We have pleasure to advise that we have now received from the Province of Quebec Certificate of payment of Succession Duties of assets situated in the Province of Ontario including the Fuller Gravel Company.

Yours very truly,

40

Capital Trust Corporation.
E. L. Parent, L.A.
Estates Manager.

ELP/PM
Copied: PEM.

True copy.
Paul Mackay.
M.-A. Niding.

A. W. ROBERTSON Limited

Engineers & Contractors
Head Office
Montreal, Canada.

Sept. 26th, 1927.

10 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

re Estate Hugh Quinlan and
Fuller Gravel, Limited.

Dear Sirs:—

20 Some days ago, I had justification for believing that Roy Miller and McCord, of Toronto, would buy twenty per cent of the Estate of Hugh Quinlan's holdings in Fuller Gravel, Limited; but Roy advised me yesterday that he could not assume any obligations in the near future; and, as McCord's entry appeared to be conditional on Miller's coming in, I think we shall have to seek other purchasers. Nobody appears anxious to buy contractors stock of any kind.

Yours truly,

Copied: PEM.

(Signed) A. W. Robertson.

True copy.

Paul Mackay.

30 M.-A. Niding.

A. W. ROBERTSON Limited

Engineers & Contractors
Head Office
Montreal, Canada.

Sept. 27th, 1927.

40 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

re Estate H. Quinlan.

Dear Sirs:—

Enclosed please find copy of letter which I wrote to Geo. W. Rayner today re the Fuller Gravel Limited. Kindly acknowledge receipt of the certificates to Rayner, Fleet St and Spadina Ave. Toronto, Ont.

Mrs. Ethel Kelly has just phoned me asking to request you to send her September and October cheques at once. She is moving and has to pay her rent in advance.

Yours truly,

(Signed) A. W. Robertson.

10

AWR/
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

(Copy)

20

September 27th, 1927.

Mr. Geo. W. Rayner,
Spadina Ave & Fleet St.,
Toronto, Ont.

Dear George:—

This will acknowledge the receipt of yours of the 24th inst., in which were enclosed the following stock certificates of Fuller Gravel, Limited:

30

No. 06	200 shares Preferred
No. 19	100 shares Common

I have arranged with the Capital Trust Corporation of Ottawa, to hold these certificates till you have paid the balance due on them which amount is Seventy-five hundred dollars. All dividends accruing are to be paid to you; but you will have to pay 5% interest on the unpaid balance. The Capital Trust Corporation will acknowledge the receipt of the certificates to you.

40

Yours truly,

(sgd) A. W. Robertson.

Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

September 28th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, Que.

re Hugh Quinlan Estate
Fuller Gravel Stock — 29

Dear Sir:

10

We beg to acknowledge receipt of your letter of the 27th instant enclosing the following:

Copy of letter written to Geo. W. Rayner
Cert. No. 19 100 shares Common Geo. W. Rayner
Cert. No. 06 200 shares Preferred Geo. W. Rayner of
Fuller Gravel stock

We will hold these certificates in accordance with your letter until the balance due on the subscription is paid.

20

Yours very truly,

ELP/AMR.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

Sept. 28th, 1927.

30 Geo. W. Rayner, Esq.,
Spadina Ave & Fleet St.,
Toronto, Ont.

re Hugh Quinlan Estate
Fuller Gravel — 29

Dear Sir:

We beg to advise you that we are today in receipt from A. W. Robertson of the following certificates of Fuller Gravel stock in your name.

No. 06 200 shares Preferred
No. 19 100 shares Common.

40

As requested by Mr. Robertson we are holding these certificates here until balance of subscription is paid.

Yours very truly,

ELP/AMR.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Coorrpation.
per: E. L. Parent, L.A.
Estates Manager.

FULLER GRAVEL, LIMITED

Ivanhoe, Ontario.

Toronto — September, 30th, 1927.

10 Mr. E. L. Parent,
Estates Manager,
Capital Trust Corpn,
Ottawa, Can.

Dear Sir:

Replying to your letter of September 28th re Hugh Quinlan Estate — Fuller Gravel Limited — 29.

20 I take it that the interest on the unpaid balance is to date from September 28th, 1927.

Very truly yours,

GWR/RM.

(Signed) Geo. W. Rayner.

Copied: PEM.

True copy.

Paul Mackay.

M.-A. Niding.

October 4th, 1927.

30 Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

Dear Sir:

We are in receipt of a letter from Mr. Geo. W. Rayner, reading as follows:—

“Replying to your letter of September 28th, re Hugh Quinlan Estate — Fuller Gravel Limited — 29

40 “I take it that the interest on the unpaid balance is to date from September 28th, 1927.”

Is this according to arrangements made?

Yours very truly,

ELP/HD

Copied: PEM

True copy.

Paul Mackay.

M.-A. Niding.

The Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Oct. 5th, 1927.

10 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

re Estate Hugh Quinlan 29

Dear Sirs:—

Replying to yours of the 4th inst., we wish to state that Sept. 28th would approximately be correct to charge interest on the balance due on the stock purchased by Geo. W. Rayner in the Fuller Gravel, Ltd.

Yours truly,

20

LNL.
Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

A. W. Robertson, Limited.
(Signed) L. N. Leamy.

QUINLAN, ROBERTSON & JANIN LIMITED

Contractors & Builders
702 Sherbrooke St. West,
Montreal.

30

October 12th, 1927.

The Capital Trust Corporation,
Metcalf Street,
Ottawa — Ont.

Dear Sirs:—

40 Enclosed please find S. McCord & Co. Ltd. cheque for \$2,500.00 which I have endorsed to you. This is in payment of part of the Fuller Gravel Co. Ltd. stock held by the late Hugh Quinlan.

Yours truly,

AWR/RER
Encl.
Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

(Signed) A. W. Robertson.

Mr. A. W. Robertson,
c/o Robertson & Janin Ltd.,
702 Sherbrooke St. W.,
Montreal, Que.

October 13th, 1927.

re Quinlan — Fuller Gravel — 29

10 Dear Sir:

We beg to acknowledge receipt of your letter of the 12th instant, enclosing S. McCord & Company's cheque for \$2,500.00, which you state is in payment of part of the Fuller Gravel Company Limited stock.

Is this cheque in connection with the sale made to Geo. W. Rayner or a new sale?

Yours very truly,

20 ELP/HD
Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

The Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

CAPITAL TRUST CORPORATION Limited

Executors and Trustees
10 Metcalfe Street,

30

Ottawa, October 13th, 1927.

To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen:

40 We enclose herewith Cheque No. 1344 of the S. McCord & Co. Ltd., for the sum of \$2,500.00 to be deposited to the credit of the Estate of Hugh Quinlan in Account.

Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Enclosures.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

A. W. ROBERTSON Limited

Engineers & Contractors
Head Office
Montreal, Canada.

10

Oct. 16th, 1927.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

re Estate H. Quinlan
Fuller Gravel Stock.

20 Dear Sirs:—

Replying to yours of the 13th inst., beg to state that the sale of Fuller Gravel Limited stock to S. McCord & Co. was part of the Quinlan Estate stock, and in addition to the stock sold Rayner and Tummon. The amount paid by McCord is only part on account.

Yours truly,

A. W. Robertson, Limited.

30 Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

October 28th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, P. Q.

40

re: Estate Hugh Quinlan and
Fuller Gravel.

Dear Mr. Robertson:

You will recall our conversation of some weeks ago, when I told you that we had a prospective purchaser for a good block of the Fuller Gravel Co's stock. You asked me to defer action at the time, as you had some person else in view who might work in better with the group you were handling. I put off the prospect

at the time, but he is beginning to feel that he may not get it, and may turn his funds into another channel. I will be pleased if you can let me know definitely, what your plans are in this respect.

Yours very truly,

10

Managing Director.

BGC/CG
Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

Montreal, Que.

20

Oct. 31st, 1927.

Mr. Roy Miller,
c/o Roger Miller & Sons, Ltd.,
Spadina Ave & Fleet St.,
Toronto, Ont.

re Fuller Gravel Limited
stock.

Dear Roy:

30 As five weeks have elapsed since you promised to mail me your or Cumming's note for the Fuller Gravel stock, and I have not heard for you, I have notified the Capital Trust Corporation that they are at liberty to dispose of the stock in question to their prospective purchaser. After our discussion in the early part of September last, I advised the Capital Trust that you were about to come into the affair, and I forwarded them a copy of my letter to you of September 19th. You will appreciate that the Capital Trust Corporation are anxious to settle matters as rapidly as possible, hence my unwillingness to longer delay the sale in question.

40

Yours truly,

Signed A. W. Robertson.

AWR/
Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

CANADIAN PACIFIC RAILWAY Company's TELEGRAPH
TELEGRAM

Cable Connections to All the World

10

Ottawa, Nov. 1st, 1927.

Charge Cap T. Corp.
10 Metcalfe St.

A. W. Robertson,
1680 St. Patrick St.,
Montreal, P. Q.

20 Re Fuller Gravel and Quinlan Estate. Can you let me have
reply my letter October Twenty-eight in this matter.

B. G. Connolly.

Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

Nov. 14/27

30 Capital Trust Corp.,
Ottawa, Ont.

Re H. Quinlan Estate
&
Fuller Gravel Ltd.

Dear Sirs:

40 Enclosed please find my cheque for five thousand dollars
in payment of one quarter of the remaining stocks held by the
late Hugh Quinlan in Fuller Gravel Ltd. I shall see that notes
for the balance are duly forwarded to you.

Yours truly,

(Signed) A. W. Robertson.

Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

Nov. 14th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, Que.

Re Hugh Quinlan Estate
Fuller Gravel Stock — 29

10 Dear Sir:

We beg to acknowledge receipt of yours of the 14th instant enclosing cheque for \$5,000.00 which you state is in payment of 1/4 of the remaining Fuller Gravel Stock held by the Hugh Quinlan Estate. We also note that notes for the balance will be duly forwarded to us.

Thanking you for this cheque, we are,

20

Yours very truly,

ELP/AMR.
Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.,
Estates Manager.

November 16th, 1927.

30 L. N. Leamy, Esq.,
c/o A. W. Robertson, Ltd.,
1680 St. Patrick St.,
Montreal, Que.

Dear Mr. Leamy,

Re Estate H. Quinlan
and Fuller Gravel Ltd — stock

40. I have your letter of the 14th instant in the above matter. I expect to be in Montreal on Friday, and will telephone you and sign any papers required.

Yours very truly,

Managing Director.

Copied: PEM
True copy.
Paul Mackay.
M.-A. Niding.

S. McCORD & CO. Limited
Builders Supplies
611 King St. East
Toronto 2, Can.

10

November 25th, 1927.

The Capital Trust Company
Ottawa, Ontario.

Dear Sirs:

20 You will receive in due course from Messrs. A. W. Robertson Limited, Montreal, Que., a certificate No. 7 for 200 shares of Preferred and certificate No. 20 for 100 shares of Common stock in the Fuller Gravel, Limited.

Will you kindly acknowledge to me receipt of these certificates?

Yours very truly,

(Signed) Geo. S. McCord.

GSM/WQ
Copied: PEM.
True copy.
Paul Mackay.
30 M.-A. Niding.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Dec. 1st, 1927.

40 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan
Fuller Gravel, Limited stock

Dear Sirs:

Herewith enclosed (registered) two certificates of the Fuller Gravel, Ltd., which stand in the name of Geo. S. McCord, Nos.

07 and 20 for 200 and 100 shares, preferred and common respectively, to kept by you.

Yours truly,

LNL.

A. W. Robertson Limited.

10 Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

December 2nd, 1927.

20 George S. McCord, Esq.,
c/o S. McCord Limited,
611 King Street East,
Toronto 2, Ont.

re Fuller Gravel Limited

Dear Sir:

We are in receipt today from Mr. A. W. Robertson Limited, Montreal, of 2 Certificates of the Fuller Gravel Limited, No. 7 for 200 shares preferred and No. 20 for 100 shares common stock.

Yours very truly,

30 ED/CG
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per
Transfer Officer.

December 2nd, 1927.

A. W. Robertson Limited,
Engineers & Contractors,
Montreal, P. Q.

40 re Estate of Hugh Quinlan
Fuller Gravel Ltd.

Dear Sir:

We wish to acknowledge receipt of 2 Certificates of the Fuller Gravel Limited which stand in the name of "George S. McCord" Nos. 07 and 20 for 200 and 100 shares Preferred and Common respectively, to be kept here until further instructions from you.

On the 25th of November last Mr. George S. McCord of Toronto requested us to acknowledge to him when we received the above stock. We are now enclosing this acknowledgement, and if in order, would ask you to kindly mail this letter.

10

Yours very truly,

Capital Trust Corporation Limited
per
Transfer Officer.

ED/CG
Copied: PEM.

True copy.
Paul Mackay.
M.-A. Niding.

20

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Nov. 4th, 1927.

Dr. B. G. Connolly
Managing Director,
Capital Trust Corporation,
Ottawa, Ont.

30

Re Estate H. Quinlan
Fuller Gravel Ltd Stock.

Dear Sir:

On your next visit to Montreal will you please call us on phone, as we wish you to sign some stock transfers of the Estate H. Quinlan in the above company.

40

Yours truly,

A. W. Robertson, Limited
(Signed) L. N. Leamy.

LNL.
Copied: PEM.

True copy.
Paul Mackay.
M.-A. Niding.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Dec. 6th, 1927.

10 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Dear Sirs:

Enclosed please find five thousand dollars on a/c of enclosed
four hundred shares of Preferred and 199 shares of Common of
Fuller Gravel Stock. Certificates Nos. 08 and 21 respectively,
which stock you will hold till it is fully paid. This make ten
thousand you have received, leaving another ten thousand to pay.
20 For reasons which I shall explain later, I cannot get notes for
the balance due on the stock; but I herewith obligate myself to
pay the balance and take the stock if other parties fail to pay for
it when the demand is made.

Yours truly,

AWR/
Copied: PEM.
True copy.
Paul Mackay.
30 M.-A. Niding.

A. W. Robertson,
per (Signed) L. N. Leamy.

December 8th, 1927.

A. W. Robertson, Limited
Engineers & Contractors,
Montreal, P. Q.

re Hugh Quinlan Estate

Dear Sirs:

Your letter of the 6th inst., has been duly received enclosing
cheque for \$5,000.00 on account purchase of Fuller Gravel stock,
40 also certificates No. 8, for 400 shares preferred and No. 21, for
199 shares common stock of the same company. We note that we
are to hold this stock until payment is made in full.

Yours very truly,

CNN/LS.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation, Ltd.
per:
Accountant.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Jan. 5th, 1928.

10 Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

Re Fuller Gravel Limited
Stock.

Dear Sirs:

Enclosed please find my cheque for ten thousand dollars in
payment of the balance due on Fuller Gravel, Limited stock as
per my letter of the 6th of December last.

20

Yours truly,

(Signed) A. W. Robertson.

AWR/
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

30

January 6th, 1928.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, Quebec.

Re — Hugh Quinlan Estate
Fuller Gravel Stock — 29

Dear Sir:

40

We are enclosing herewith the following certificates which
were sent to us on the 6th of December

No. 08 for 400 shares pref. Fuller Gravel in name of
M. A. Tummon

No. 21 for 199 shares comm. Fuller Gravel endorsed in
blank

as we understand from your letters of December 6th. and January 5th, that these have been paid in full, and we presume that you now wish to have these certificates to be handed over to the purchaser.

10 We beg to acknowledge receipt of your cheque for \$10,000.00 enclosed in your letter of 5th, instant.

Yours very truly,

ELP/AMR
Enclosures
Registered
Copied: PEM.
True copy.
Paul Mackay.
20 M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Jan. 9th, 1928.

30 Capital Trust Corporation
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan
Fuller Gravel Stock.

Dear Sirs:

This will acknowledge receipt of the following certificates of the Fuller Gravel Limited, standing in the name of W. E. Tummon.

40 No 08 — 400 Preferred shares
No 21 — 199 Common shares.

Yours truly,

LNL.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

A. W. Robertson, Limited
(Signed) L. N. Leamy.

ONTARIO
SUCCESSION DUTY OFFICE

Toronto, March 27th, 1928.

Estate of Hugh Quinlan

10 Transfer Officer or Agent,
The Fuller Gravel Co. Ltd.

Dear Sir:

I hereby consent to the transfer of
.....1,000 preferred shares
&..... 499 common “
of the above named Company now standing in the name of Hugh
Quinlan late of Westmount, Que. deceased.

Yours truly,

20 (Signed) R. E. M. Meighen,
Solicitor under Succession Duty Act.

To,
The Capital Trust Corporation, Ltd.
10 Metcalfe St.,
Ottawa, Ont.

FAQ/T.
Copied: PEM.

30 True copy.
Paul Mackay.
M. A. Niding.

CANADIAN PACIFIC RAILWAY Company's TELEGRAPH
TELEGRAM

Cable Connections to All the World

RAA60 29 Rush

Montreal, Que. 21, 922A

1928 May 21, AM 10 17

40 Capitol Trust Corpn.,
Metcalfe St., Ottawa, Ont.

If you will forward four certificates you hold of Fuller
Gravel Limited to my address King Edward Hotel, Toronto. I
will return certificates on day balance due on them.

Copied: PEM.

A. W. Robertson.

True copy.
Paul Mackay.
M.-A. Niding.

CANADIAN PACIFIC RAILWAY Company's TELEGRAPH
TELEGRAM

Cable Connections to All the World

10

May 21st, 1928.

A. W. Robertson
King Edward Hotel,
Toronto, Ont.

Telegram received. Mailing certificates should reach you
tonight nine o'clock.

Capital Trust Corporation.

20

Chg C. T. C.
Quinlan Estate.
True copy.
Paul Mackay.
M.-A. Niding.

May 21st, 1928.

A. W. Robertson, Esq.,
King Edward Hotel,
Toronto, Ont.

Re — Hugh Quinlan Estate

Dear Sir:

30

Your telegram of today has been duly received and we wired
you as follows:

“TELEGRAM RECEIVED. MAILING CERTIFI-
CATES SHOULD REACH YOU TONIGHT NINE
O’CLOCK.”

We beg to enclose herewith the following certificates of Fuller
Gravel Stock.

40

No. 07 for 200 shares Pref. in the name of Geo. S. McCord
endorsed in blank.

“ 20 for 100 shares comm. in the name of Geo. S. McCord
endorsed in blank.

“ 06 for 200 shares Pref. in the name of Geo. H. Renyer
endorsed in blank.

“ 19 for 100 shares comm. in the name of Geo. H. Renyer
endorsed in blank.
Kindly acknowledge receipt, and oblige.

Yours very truly,

10 ELP/AMR.
Enclosures.
Special Delivery.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per E. L. Parent, L.A.
Estates Manager.

May 21st, 1928.

20 A. W. Robertson, Esq.,
c/o King Edward Hotel,
Toronto, Ont.

Dear Mr. Robertson,

Following our telephone conversation this morning I had
Mr. Parent mail you by registered and insured mail the following
certificates:

No. 07 for 200 shares Pref. in the name of Geo. S. McCord
endorsed in blank.

30 “ 20 for 100 shares comm. in the name of Geo. S. McCord
endorsed in blank.

“ 06 for 200 shares Pref. in the name of Geo. H. Renyer
endorsed in blank.

“ 19 for 199 shares comm. in the name of Geo. H. Renyer
endorsed in blank.

40 I understand you to say over the phone that Geo. S. McCord
and Geo. H. Ranyer each owed \$7,500.00 together with the inter-
rest accrued since the time of sale and that you would return to
us the stock or the proceeds of the same.

If I am not correct in this you can write me setting out the
facts correctly.

Yours sincerely,

Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Managing Director.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

May 24th, 1928.

10 Capital Trust Corporation
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan

Dear Sirs:

This will acknowledge receipt of the following Fuller Gravel, Ltd. stock:

	No 07	for 200 shares	Pref-name	of	Geo. S. McCord				
	20	for 100	Com	"	"	"	"	"	"
	No 06	for 200	Pref	"	Geo. W. Rayner				
20	19	for 100	Com	"	"	"	"	"	"

I enclose my cheque for fifteen thousand dollars in full payment for the above mentioned shares of stock. Would you kindly advise G. S. McCord, 611 King St. East, Toronto (2), Ont. and Geo. W. Rayner, 151 Roxborough St. East, Toronto, Ont. each of the receipt of half the amount I have paid you in this transaction. You can then bill each with his share of accrued interest.

Yours truly,

AWR.

(Signed) A. W. Robertson.

30 Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

10 Metcalfe Street

Ottawa, May 25th, 1928.

G. S. McCord, Esq.,
611 King St. E., Toronto

40 In account with CAPITAL TRUST CORPORATION Limited
Re Fuller Gravel Stock.

1928	Particulars	Dr.	Dr. or Cr.
May 25	Interest on \$7,500.00 from Oct. 13th, to May 24th 1928, 207 days at 5%....	212.67	Dr.

True copy.
Paul Mackay.
M.-A. Niding.

10 Metcalfe Street

Ottawa, May 25th, 1928.

Geo. W. Raynor, Esq.,
151 Roxborough, St., Toronto

10 In account with CAPITAL TRUST CORPORATION Limited

Fuller Gravel Stock.

1928	Particulars	Dr.	Dr. or Cr.
May 25	Interest on \$7,500.00 from Sept. 9th, 1927 to May 24th 1928, 241 days at 5%	247.60	Dr.

20 True copy.
Paul Mackay.
M.-A. Niding.

Geo. S. McCord
611 King St. E.,
Toronto

G. W. Raynor
151 Roxborough St. E.,
Toronto

May 25th, 1928.

Re Hugh Quinlan Estate
Fuller Gravel Stock.

30 Dear Sir:

We beg to advise you that we have received cheque in settlement of purchase of 200 shares preferred and 100 shares common stock of the above and now enclose account for interest due on connection with this.

40 Kindly let us have cheque in settlement at your earliest convenience so as to enable us to close this matter in our books, and oblige.

Yours very truly,

ELP/AMR.
Enclosure.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

May 25th, 1928.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, P. Q.

Re — Hugh Quinlan Estate
Fuller Gravel Stock 29

Dear Sir:

10 We beg to acknowledge receipt of yours of the 24th instant enclosing cheque for \$15,000.00 being final settlement of the purchase of the following shares of above stock:

No. 07 for 200 shares Pref. name of Geo. S. McCord
No. 20 for 100 " Com " " " " "
No. 06 for 200 " Pref. " " Geo. W. Raynor
No. 19 for 100 " Com " " " " "

We have today written Messrs. McCord and Raynor as per your suggestion sending them an account for the amount due for
20 interest.

Yours very truly,

ELP/AMR.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

30

S. McCORD & CO. Limited
Builders Supplies
Head Office
611 King St. East
Toronto 2, Can.

May 26th, 1928.

The Capital Trust Corporation,
Ottawa, Ont.

Dear Sirs:

40 We acknowledge receipt of your favor of the 25th inst., enclosing account for interest due re Fuller Gravel Stock in the name of Mr. Geo. S. McCord, and take pleasure in enclosing herewith cheque in the amount of \$213.27, which includes 60c exchange.

Yours very truly,

RJS/WQ.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

S. McCord & Co. Limited
per (Signed) R. J. Scott.

May 28th, 1928.

S. McCord & Co.,
611 King St. E.,
Toronto, Ont.

10

Re Hugh Quinlan Estate
Fuller Gravel Stock.

Dear Sirs:

We beg to acknowledge receipt of your cheque for \$213.27, in settlement of statement rendered for interest re the above stock purchased, for which we thank you.

Yours very truly,

20 ELP/AMR.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

May 28th, 1928.

Geo. W. Raynor, Esq.,
Spadina Ave. & Fleet St.,
Toronto, Ont.

30

re Hugh Quinlan Estate
Fuller Gravel Stock.

Dear Sir:

We beg to acknowledge receipt of your cheque for \$247.60 in settlement of statement rendered for interest re the above stock purchased, for which we thank you and now return the said account duly receipted.

Yours very truly,

40

ELP/AMR.
Enclosure.
Copied: PEM.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

True copy.
Paul Mackay.
M.-A. Niding.

May 28th, 1928.

A. W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, P. Q.

Re — Hugh Quinlan Estate
Fuller Gravel Stock.

10

Dear Sir:—

We beg to advise you that we are in receipt of cheque from both Mr. Raynor and Mr. McCord in payment of account rendered for interest in connection with the purchase of the above stock for \$247.60 and \$213.27 respectively.

Yours very truly,

20

ELP/AMR.
MAN.

True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

CAPITAL TRUST CORPORATION Limited
Executors and Trustees
10 Metcalfe Street,

30

Ottawa, May 28th, 1928.

To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen :—

40 We enclose herewith Cheque No. of the S. McCord &
Co. 213.27 and G. W. Raynor 247.60 for the sum of \$460.87 to be
deposited to the credit of the Estate of Hugh Quinlan in Account.
Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Enclosures.

True copy.
Paul Mackay,
M.-A. Niding.

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

October 29, 1928.

Messrs. A. W. Robertson, Ltd.
1680 St. Patrick St.,
Montreal, Que.

Attention Mr. Leamy.

10

re Hugh Quinlan Estate
Fuller Gravel Ltd.

Dear Sirs:

Have you any copy of the financial reports of the Fuller Gravel Ltd, for the years 1923, 1924, 1925, 1926 and 1927? We have none of these in our office and would like, should you have any extra ones, that you send us same, or have the auditor to supply us with those reports.

20

Yours very truly,

ELP/AMR.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

30

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Oct. 30th, 1928.

Capital Trust Corporation
10 Metcalf St.,
Ottawa, Ont.

40

re Estate H. Quinlan and
Fuller Gravel, Limited
Financial Statement.

Dear Sirs:

Replying to yours of the 29th inst., we herewith enclose copies of Financial Statement for the year 1926 and 1927 of the Fuller Gravel Ltd. The Fuller Gravel, Limited only started to do business as a limited company in 1926. Prior to this date it

was operated by ourselves and you will find the financial statement of this operation incorporated in A. W. Robertson, Limited general financial statement. We wish to draw your attention to the financial operations of the Fuller Gravel plant and that is that it never showed a profit from 1923 to 1927 with the exception of 1925 and that year we had secured the Ballast Contract from
10 the Canadian National Rys which accounts for that year showing a profit, this contract was not renewed, and consequently we never secured sufficient business to operate it at a profit. We discussed this thoroughly with your Mr. Parent after Mr. Quinlan's death, and it was then that you had arrived at such a low valuation of its stock.

Yours truly,

LNL.
20 Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

A. W. Robertson, Limited.
(Signed) L. N. Leamy.

October 31, 1928.

The A. W. Robertson Ltd.,
1680 St. Patrick St.,
Montreal, Que.

30 Attention Mr. Leamy.

re Hugh Quinlan Estate
Fuller Gravel Ltd — 29

Dear Sirs:

We acknowledge receipt of your letter of the 30th inst. and thank you for the financial reports of 1926 & 1927 of the above company.

40 In order to complete our files we would like to have the number of shares issued and list of shareholders, if not too long.

Yours very truly,

ELP/PEM.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Nov. 1st, 1928.

10 Capital Trust Corporation
10 Metcalf St.,
Ottawa, Ont.

Re Estate Hugh Quinlan
and Fuller Gravel Limited.

Dear Sirs:

Replying to yours of the 31st ult., we beg to state that all books and records of the Fuller Gravel, Limited were sent to the Consolidated Sand & Gravel, Limited, Toronto, at the completion
2) of the sale to them. Therefore we cannot give you the information as to number of shares issued and the list of the shareholders accurately.

Yours truly,

LNL.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

A. W. Robertson, Limited.
per (Signed) L. N. Leamy.

30 Messrs. A. W. Robertson Ltd.,
1680 St. Patrick St.,
Montreal, Que.

November 1st, 1928.

Attention of Mr. Leamy.

re Hugh Quinlan Estate
Fuller Gravel Ltd — File 29

Dear Sirs:

40 The list of shareholders we requested from you in our letter of October 31st, is the list as at time of Mr. Quinlan's death and not the list as at present.

Yours very truly,

ELP/PEM.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

November 15, 1928.

Messrs. A. W. Robertson Ltd.,
1680 St. Patrick St.,
Montreal, Que.

Attention of Mr. Leamy.

10

re Hugh Quinlan Estate
Fuller Gravel Ltd — File 29

Dear Sirs:

On November 1st, 1928 you advised us that you could not supply us with a list of shareholders at date of death of Mr. Quinlan, June 26, 1927, as the books of the Fuller Gravel Ltd., had been sent to the Consolidated Sand & Gravel Limited, Toronto.

20

Would you have any objection that we apply to the Consolidated Sand & Gravel Limited, for this information, as we might need them to complete our files in the matter of the suit.

Yours very truly,

ELP/PEM.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

30

A. W. ROBERTSON LIMITED
Engineers & Contractors
Head Office
Montreal, Canada.

Nov. 17th, 1928.

Capital Trust Corporation
10 Metcalf St.,
Ottawa, Ont.

re Estate Hugh Quinlan and

Dear Sirs:

40

Replying to yours of the 15th inst., we have no objection to you asking the Consolidated Sand & Gravel, Limited, for a list of the shareholders of the Fuller Gravel, Limited.

Yours truly,

LNL/L.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

A. W. Robertson, Limited.
per (Signed) L. N. Leamy.

November 19, 1928.

Consolidated Sand & Gravel Ltd.,
Toronto,
Ont.

re Hugh Quinlan Estate.
Fuller Gravel Ltd — File 29.

10 Dear Sirs:

Would you kindly forward us a list of the shareholders of the Fuller Gravel Ltd., at time of death of late Mr. Hugh Quinlan, June 26, 1927.

Herewith copy of letter from A. W. Robertson Ltd., dated November 17, 1928, authorizing to ask you for this list.

Yours very truly,

2)

ELP/PEM.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

November 19, 1928.

Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

30

re Hugh Quinlan Estate
Fuller Gravel Company Ltd.

Dear Sir:

We beg to hand you herewith copy of letter received from Messrs. M. Zagerman & Co., dated November 19th, 1928, offering \$250.00 cash for Scrap which belongs, we understand, A. W. Robertson Ltd, and is situated at Fuller, Ont.

40 No doubt you are familiar with the scrap referred into the offer and you might let us know if you consider this offer satisfactory and if same should be accepted.

Yours very truly,

ELP/PEM.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

M. ZAGERMAN & CO.

Belting & General Supplies.

Ottawa, November 19, 1928.
Canada.

10

Capital Trust Corporation
10 Metcalfe St.,
Ottawa, Ont.

Dear Sirs:

Attention: Mr. Perron.

20 Confirming conversation of our Mr. Zagerman with Mr. Robertson of the A. W. Robertson, Montreal, Que., re scrap you have at Fuller, Ont. we beg to offer you Two hundred and fifty (\$250.00) dollars, cash, f.o.b. its present location.

Trusting this will be satisfactory and thanking you for the opportunity, we remain.

Yours very truly,

MZ/NS.

Copied: PEM.

True copy.

30 Paul Mackay.
M.-A. Niding.

M. Zagerman & Co.
per (Signed) M. Zagerman.

A. W. ROBERTSON Limited
Engineers & Contractors
Head Office
Montreal, Canada.

Nov. 19th, 1928.

40 Capital Trust Corporation
10 Metcalf St.,
Ottawa, Ont.

Re Estate H. Quinlan and
Fuller Gravel Scrap.

Dear Sirs:

Zagerman, the Ottawa Scrap dealer, was here last Saturday and made an offer of two hundred and fifty dollars for the Scrap we have at Fuller. His excuse for the low offer is that the material all has to be dynamited or burned into pieces with a Torch.

This is true in part, but I will not let him have the Scrap until I try someone else. We have vainly endeavored to interest Safe the Belleville Scrap dealer.

Yours truly,

10

(Signed) A. W. Robertson.

AWR/L.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

November 20, 1928.

20 Messrs. M. Zagerman & Co.,
538 Wellington St.,
Ottawa.

re Hugh Quinlan Estate
Fuller Gravel Co. Ltd — 29

Dear Sirs:

30 With reference to your offer of \$250.00. cash for scrap at Fuller, Ont., belonging to A. W. Robertson, Ltd., we are in receipt of letter from Mr. A. W. Robertson, dated November 19, 1928, and reading as follows:

“Zagerman, the Ottawa Scrap dealer, was here last Saturday and made an offer of two hundred and fifty dollars for the Scrap we have at Fuller. His excuse for the low offer is that the material all has to be dynamited or burned into pieces with a Torch. This is true in part, but I will not let him have the Scrap until I try someone else.”

40

Yours very truly,

ELP/PEM.
Copied: PEM.
True copy.
Paul Mackay.
M.-A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

CONSOLIDATED SAND & GRAVEL
Limited
903 Reford Building
Toronto.

November 20th, 1928.

10 Messrs Capital Trust Corporation,
10 Metcalfe St.,
Ottawa, Canada.

Re Hugh Quinlan Estate
Fuller Gravel Limited

Gentlemen:

Replying to your letter of the 19th inst.

20 The shareholders of Fuller Gravel Limited at the time of
Mr. Quinlan's death were: H. Quinlan
A. B. Collins
F. D. Robertson
A. W. Robertson.

Yours truly,
Consolidated Sand & Gravel Ltd.
(Signed) A. M. Harmwell,
Secretary.

AMH/F.

Copied: PEM.

True copy.

30 Paul Mackay.
M.-A. Niding.

November 21, 1928.

Consolidated Sand & Gravel, Limited,
903 Reford Building,
Toronto, Ont.

re Hugh Quinlan Estate
Fuller Gravel Limited — 29

40 Dear Sirs:

We thank you for having furnished us by yours of the 20th,
the following names of shareholders of the Fuller Gravel Limited
at time of Mr. Quinlan's death:

H. Quinlan,
A. B. Collins,
F. D. Robertson,
A.W. Robertson.

We would greatly appreciate if you could inform us as to the number of shares that were held by each of the above parties.

Yours very truly,

10

Capital Trust Corporation
per :

E. L. Parent, L.A.,
Estates Manager.

ELP/PEM.
Copied : PEM

20 True copy
Paul Mackay
M. A. Niding

November 22nd, 1928

E. L. Parent, Esq.,
c/o Capital Trust Corp.,
Bank of Nova Scotia Bldg.,
Montreal, Que.

re Hugh Quinlan Estate
Fyle — 29

30 Dear Mr. Parent :

In accordance with our telephone conversation we are sending you herewith copy of Ledger Sheet No. 29 Fuller Gravel Company in connection with the above estate. This is a copy of the original sheet, no other sheet being made.

Yours very truly,

40

Capital Trust Corporation, Ltd.
per :

Accountant.

CNN/VMF
Copied : PEM

True copy
Paul Mackay
M. A. Niding

A. W. ROBERTSON, Limited
Engineers & Contractors
Head Office
Montreal, Canada

10

Room 1005 Keefer Bld.
698 St. Catherine St. W.

November 22nd, 1928.

Capital Trust Corporation,
10 Metcalf St,
Ottawa, Ont.

Re Fuller Scrap

Dear Sirs :

20 Yesterday we received an offer of four hundred and fifty dollars from A. Safe & Co. for the Scrap at Fuller. This is eighty per cent more than Zagerman offered, so we advised Tummon to let Safe have it subject to Tummon's supervision.

J. A. Davis, Real Estate Agent is of opinion that our Isle Perro properties will not be quickly disposed of. He thinks the Lasalle property will be a long hold unless he can interest the City of Montreal in it for additional Park space. Donovan, of Belleville, never replied to our letter re Crookston properties. If you have not heard from him, why not again advertise the properties.

30

Yours truly

A. W. Robertson Limited
per (Signed) A. W. Robertson

AWR/L

True copy
Paul Mackay
M. C. Niding

40

CONSOLIDATED SAND & GRAVEL
Limited
905 Reford Building
Toronto

November 23rd, 1928

Messrs. Capital Trust Corporation,
10 Metcalfe Street,
Toronto, Ontario.

Gentlemen :

Answering your letter of November 21st.

We give you below the number of shares of Fuller Gravel Limited that were registered in the names of each of the shareholders at time of Mr. Quinlan's death:

		Preferred	Common
10	H. Quinlan	1000	499
	A. B. Collins		1
	F. D. Robertson	100	261
	A. W. Robertson	900	238
	Total	<u>2000</u>	<u>1000</u>

Yours truly,

Consolidated Sand & Gravel Ltd.
(Signed) A. M. Harmwell,
Secretary.

20

AMH/F
Copied : PEM

True copy
Paul Mackay
M. A. Niding

FULLER GRAVEL Limited
Ontario

30

Tweed, Ont. November 24th, 1928

W. E. Tummon,
Tweed, Ont.

In Account With
A. W. Robertson, Limited

40 To royalty of 10 cts per ton on 301 tons 900 lbs rubble
stone shipped from Crookston Quarry..... \$30.15
Amount of cheque enclosed \$30.15

Copy to Capital Trust Company, Ottawa, Canada.

Copied : PEM
True copy
Paul Mackay
M. A. Niding

November 27, 1928

Consolidated Sand & Gravel Ltd.,
903 Reford Building,
Toronto, Ont.

re Hugh Quinlan Estate
Fuller Gravel Co — 29

10 Dear Sirs :

We thank you for the information contained in yours of the 23rd instant, wherein you give us the number of shares held by the shareholders of the above company at time of Mr. Quinlan's death.

Yours very truly,

Capital Trust Corporation
per : E. L. Parent, L.A.
Estates Manager.

20

ELP/PEM.
Copied: PEM
True copy,
Paul Mackay
M. A. Niding.

A. W. ROBERTSON, Limited
Engineers & Contractors
Head Office
Montreal, Canada

30

Room 1005 Keefer Building
1440 St. Catherine St. W.

November 29th 1928.

Capital Trust Corporation,
10 Metcalf St,
Ottawa, Ont.

40

Re Fuller Scrap.

Dear Sirs :—

Yesterday, Zagerman phoned offering \$525.00 for Scrap at Fuller. He is genuine Junk dealer. Safe also spent money enough to phone from Belleville, I wonder if they are working in concert ? However, I did not sell to either, for Tummon had not accepted Safe's price. We are now, therefore, negotiating with others. Tummon thinks he may sell the Hoister, Crusher

and Scrap to Jno. E. Russell. Part of the Scrap might be valuable to dredging contractor, but few will buy anything of that character unless they have immediate use for it. We have three safes here that we are going to advertise locally. Ahearn, the safe man, offers us only one hundred dollars for a safe for which we should get two hundred and fifty dollars.

10

Yours truly,

(Signed) A. W. Robertson.

AWR/L
Copied : PEM
True copy.
Paul Mackay.
M. A. Niding.

20

A. W. ROBERTSON, Limited
Engineers & Contractors
Head Office
Montreal, Canada

Room 1005 Keefer Bldg.
1440 St. Catherine St. W.

December 7th 1928.

30 Capital Trust Corporation,
10 Metcalf St,
Ottawa, Ont.

Re Fuller Scrap

Dear Sirs :—

We have accepted Safe & Co offer of \$525.00 for the Scrap at Fuller. It is also understood that this acceptance will compensate them for any claim that might have had on the Campbellford Scrap.

40

Yours truly,

A. W. Robertson, Limited
(Signed) L. N. Leamy

AWR/L/
Copied : PEM
True copy
Paul Mackay
M. A. Niding.

PLAINTIFF'S EXHIBIT P-C-15 ON DISCOVERY

Correspondence Re : Quinlan & Robertson & Janin Ltd.
Letter received from A. W. Robertson, dated July 22, 1927.

10

ESTATE OF HUGH QUINLAN FILE No. 24.
Capital Trust Corporation,
10 Metcalfe St,
Ottawa, Ont.

Re Estate of Hugh Quinlan

Dear Sirs:—

20 All Quinlan, Robertson & Janin, Limited, stock as well as all Amiesite Stock that once stood in Hugh Quinlan's name were transferred to me before his death except Two hundred shares of Ontario Amiesite Limited, which Mr. Leamy inadvertently overlooked. These shares constituted what I was to endeavor to obtain two hundred and fifty thousand dollars for as explained to you and Dr. Connolly by Mr. Perron. Therefore you are not interested in the numbers. The Ontario Amiesite, as you will see by the enclosed is now being financed by my personal guarantee. Hugh Quinlan with myself and three others had guaranteed the Bank up to Seventy thousand, and when we reach our limit Hugh Quinlan was too ill to discuss such matters, and as he and I were
30 really the guarantors, I decided I might just as well be responsible alone. He had previously expressed as a wish to be out of all those affairs.

The A. W. Robertson, Limited, certificates are numbers as follows :—

Certificate No	2	925 shares
	4	1 share
	9	510 shares
	13	150 shares

40

One half of three shares Nos. 7, 10 and 11 making a total of 1587½ shares.

Yours truly,
(Sgd.) A. W. Robertson.

Typed by: BFB.
CHCK'D

True Copy.
Paul Mackay.
M. A. Niding

A. W. ROBERTSON, LIMITED

MONTREAL

August 19th, 1927

10 Dr. B. G. Connolly,
Managing Director,
Capital Trust Corporation,
Ottawa, Ont.

Dear Sr. Connolly :—

20 Today Mr. Janin suggested a purchaser for the shares of the late Hugh Quinlan held in Quinlan, Robertson & Janin, Limited, and the paving companies. The price is to be two hundred and fifty thousand dollars, one half cash, and the balance in one year at six per cent. The stock is to remain in your custody until fully paid; or if they will furnish collateral that is acceptable to us, we shall transfer the stock at once. The collateral will require to be gilt-edge stocks on which we have quite a margin or else Dominion Government or Provincial bonds which have a present value of at least ten per cent more than the \$125,000.00 second payment. If this proposition meets with your approval, kindly write to me, and I shall consummate the transaction at once. As you know, four years ago, Hugh Quinlan would have sold the interests in question for one-quarter of this amount.

30

Yours truly,

A. W. Robertson

Typed by : BFB.
CHECK'D

True copy.
Paul Mackay.
M. A. Niding.

August 23rd, 1927

40 A. W. Robertson, Esq.
1680 St. Patrick St.
Montreal, Que.

Re — Estate Hugh Quinlan
Quinlan, Robertson & Janin, Ltd.

Dear Sir :—

Yours of the 19th, instant has been duly received, in which you state that Mr. Janin suggested a purchaser for the shares of the late Hugh Quinlan held in Quinlan, Robertson & Janin, Limited for the price of \$250,000.00.

10 The price stated is we recollect is in accordance with the arrangement made with you by the late Hugh Quinlan himself prior to his death, and that you have a written agreement or letter to that effect. This being the case it seems to us that the Executor should carry out the arrangement made by the late Hugh Quinlan and we are prepared to dispose of his holdings in accordance with the arrangement made by Mr. Quinlan himself.

In regard to your suggestion that one-half the amount be paid in cash and the balance at one year with 6% interest provided there are gilt-edged security, such as Dominion of Canada or Provincial bonds, it seems to us to be quite a satisfactory arrangements.

20 We would appreciate it if you could let us have the letter or written agreement by Mr. Quinlan to complete our files in this matter.

Yours very truly,

Capital Trust Corporation
per E. L. Parent
Estates Manager.

Typed by : BFB.
CHCK'D

30 True copy.
Paul Mackay.
M. A. Niding

A. W. ROBERTSON LIMITED
Montreal, Canada.

August 24th, 1927.

Capital Trust Corporation
10 Metcalfe St.
Ottawa, Ont.

4) Re Estate Hugh Quinlan.

Dear Sirs:—

Your letters of the 23rd. received. My recollection is that the Hon. J. L. Perron dictated a letter, re Quinlan, Robertson & Janin, Limited shares. The Amiesite companies were included. One of the latter is a considerable liability. You will recollect the stock of the latter is still in Mr. Quinlan's name, but the

purchaser will have to assume the liability associated with the ownership of the stock in question. Mr. Quinlan was on a bank guarantee too. Mr. Perron will require to advise us as to the form required to have Mr. Quinlan's name removed from the before mentioned guarantee. Mr. Perron will not likely be here this week.

10

Yours truly,

(Sgd) A. W. Robertson.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

20

A. W. ROBERTSON LIMITED

MONTREAL.

August 24th, 1927.

Capital Trust Corporation
10 Metcalfe St.
30 Ottawa, Ont.

Re Estate Hugh Quinlan.

Dear Sirs:—

Herewith enclosed please find a copy of my letter dated June 20th 1927 to Mr. Quinlan re purchase of his stock in Quinlan, Robertson & Janin, Ltd. and the Amiesite companies.

40

Yours truly,

(Sgd) A. W. Robertson.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

August 26th, 1927.

A. W. Robertson, Esq.,
1680 St. Patrick Street,
Montreal, Que.

Re — Estate of Hugh Quinlan
Robertson & Janin 24.

10 Dear Sir:—

For your information we beg to enclose herewith copy of a letter we have today written to Hon. J. L. Perron which speaks for itself.

Yours very truly,

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

Typed by: BFB.

20 CHCK'D

True copy.

Paul Mackay.

M. A. Niding.

August 26th, 1927.

Hon. J. L. Perron K.C.
Barrister, etc.
11 Place d'Armes Square,
Montreal, Que.

30

Re — Estate of Hugh Quinlan
Robertson & Janin 24

Dear Sir:—

We beg to enclose herewith copy of letter received from A. W. Robertson dated the 24th instant enclosing copy of letter dated June 20th addressed to the late Hugh Quinlan. Also a copy of a further letter from Mr. Robertson to us dated the 24th instant.

40 If you do not see anything that would prevent the executors from making a sale of the late Hugh Quinlan's interest in the following companies:—

1151 shares	Quinlan, Robertson & Janin Ltd.
50	“ Amiesite Asphalt Limited.
200	“ Ontario Amiesite Asphalt Limited.
200	“ Amiesite Asphalt Limited in the name of H. Dunlop.

with a clause in the Agreement releasing the late Mr. Quinlan's

guarantee to the Bank of the loan referred to in the copies of attached correspondence, will you kindly get in touch with Mr. Robertson at the first opportunity and arrange to prepare the said document, so as to enable the executors to complete the transaction as soon as possible.

10

Yours very truly,

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

20

QUINLAN, ROBERTSON & JANIN LIMITED

MONTREAL.

August 25th, 1927.

Capital Trust Company
Ottawa, Canada.

30

Attention of Dr. Connolly.

Dear Sirs:

As per your request, we are enclosing herewith copy of balance sheets of Quinlan, Robertson & Janin, Limited, for the years 1922 to 1927 respectively.

Trusting these reports will be found satisfactory, we remain.

40

Yours truly,

Quinlan, Robertson & Janin Limited
per: C. J. Malone,
Accountant.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

August 26th, 1927.

Messrs. Quinlan, Robertson & Janin
Contractors,
702 Sherbrooke, St. W.
Montreal, Que.

10

Re — H. Quinlan Estate
Fyle 24

Dear Sirs:--

We beg to acknowledge receipt of your favor of the 25th, instant enclosing financial statements of your Corporation for the years 1922 to 1927 inclusive, for which please accept our thanks.

Yours very truly,

20

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

A. W. ROBERTSON LIMITED

30

MONTREAL.

Nov. 11th, 1927.

Capital Trust Corporation
10 Metcalfe St.
Ottawa, Ont.

Re Estate Hugh Quinlan.

Dear Sirs:--

40 This will acknowledge receipt of the Script of two hundred shares of Ontario Amiesite duly endorsed by you. I have endorsed it, too. Mr. Janin is in England. On his return, Quinlan Robertson & Janin Ltd, will furnish the letter suggested by Mr. Perron.

Yours truly,

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

A. W. Robertson.

QUINLAN, ROBERTSON & JANIN LIMITED
MONTREAL.

10

Dec. 29th, 1927.

Capital Trust Corporation
10 Metcalfe Street,
Ottawa, Ont.

Dear Sirs:—

20 Enclosed please find the Bank of Toronto's cheque for \$125,000.00, on account of the purchase of the late Hugh Quinlan's shares in Quinlan, Robertson & Janin Limited and the Paving Companies. This represents 50% of the total amount to be paid for the Stocks in question.

Yours truly,

(sgd) A. W. Robertson.

Typed by: BFB.
CHCK'D

30 True copy.
Paul Mackay.
M. A. Niding.

Ottawa, Dec. 31st, 1927.

Quinlan, Robertson & Janin Ltd.
Montreal, Que.

In account with CAPITAL TRUST CORPORATION

40	Date	Particulars	Dr.	Dr. or Cr.
	1927			
	Dec. 31	Re sale of H. Quinlan Est. share in Quinlan, Robertson & Janin, Six months interest on \$125,000.00 at 6%	3,750.00	Dr.

True copy.
Paul Mackay.
M. A. Niding.

CAPITAL TRUST CORPORATION Limited
Executors and Trustees
10 Metcalfe Street,

10

Ottawa, Dec. 31st, 1927.

To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen:

20 We enclose herewith Cheque No. 4630 of the Toronto, Montreal for the sum of \$125,000.00 to be deposited to the credit of the Estate of Hugh Quinlan in Account.

Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

30

Enclosures.
True copy.
Paul Mackay.
M. A. Niding.

December 31st, 1927.

40 A. W. Robertson Esq.
702 Sherbrooke St. W.
Montreal, Quebec.

Re — Hugh Quinlan Estate
Quinlan, Robertson & Janin Ltd.

Dear Sir:—

We beg to acknowledge receipt of yours of the 29th instant enclosing cheque for \$125,000.00 payable to Capital Trust Cor-

poration which you state is on account of the purchase of the late Hugh Quinlan's share in the Quinlan, Robertson & Janin Ltd, and Paving Companies.

We believe that the Estate is entitled to receive six months interest on this amount and beg to enclose a statement for interest claim amounting to \$3,750.00.

10

Yours very truly,

Typed by: BFB.
CHCK'D

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

True copy.
Paul Mackay.
M. A. Niding.

EXTRACT OF LETTER FROM

20

A. W. ROBERTSON DATED JAN. 4/28

I shall endeavour to collect the \$3,750.00 interest account with which you have billed me for the Hugh Quinlan Estate.

Typed by: BFB.
CHCK'D
True copy of extract.
Paul Mackay.
M. A. Niding.

30 A. W. Robertson Esq.
1680 St. Patrick St.,
Montreal, Que.
Dear Mr. Robertson,

January 21st, 1928.

Re Hugh Quinlan and Shares
in Quinlan, Robertson, Janin Ltd.

I have your letter of January 20th, and note what you say.

40 I expect to be in Montreal during the middle of the week for a day or two, and will phone you.

Yours very truly,

Managing Director.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

January 21st, 1928.

A. W. Robertson, Esq.
1680 St. Patrick St.
Montreal, P. Q.

10 Re — Estate of Hugh Quinlan
Quinlan, Robertson & Janin, Ltd.

Dear Sir:—

We beg to acknowledge receipt of yours of the 20th instant enclosing cheque for \$3,750.00 being six months interest at 6% on \$125,000.00 as claimed by our letter of December, 31st. 1927. Your letter had been handed over to Doctor Connolly as requested for his attention.

Yours very truly,

20

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

THE BANK OF TORONTO
Montreal, Que.

30

Jan. 24th, 1928.

Messrs. Capital Trust Corporation Ltd.
10 Metcalfe St.,
Ottawa, Ontario.

Dear Sirs:

Re: Hugh Quinlan Estate.

40 We acknowledge receipt of your letter of Jan. 21st. enclosing cheque for \$3,750.00, which we have placed to the credit of Estate of H. Quinlan as requested.

Yours very truly,

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Illegible.
Assistant Manager.

January 27th, 1928.

A. W. Robertson Esq.
1680 St. Patrick St.
Montreal, P. Q.

Re — Hugh Quinlan Estate.
Quinlan, Robertson & Janin Ltd.

10 Dear Sir:—

We beg to acknowledge receipt, through Dr. Connolly, of cheque No. 22413 for \$2,867.26, being for unpaid balance of dividend accruing to the late Hugh Quinlan at the time of his death, for which we thank you.

Yours very truly,

20 Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

CAPITAL TRUST CORPORATION Limited
Executors and Trustees
10 Metcalfe Street,

Ottawa, Jan. 27th, 1928.

30 To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen:

40 We enclose herewith Cheque No. 22413 of the Quinlan, Robertson & Janin Ltd. for the sum of \$2,867.26 to be deposited to the credit of the Estate of Hugh Quinlan in Account.

Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Enclosures.
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

BANK OF TORONTO

Montreal, Jan. 28th, 1928.

10 Capital Trust Corporation Ltd,
10 Metcalfe St.
Ottawa, Ont.

Dear Sirs:—

We acknowledge receipt of your letter of Jan. 27th, enclosing cheque for \$2,867.26, which we have placed to the credit of the Est. H. Quinlan, as requested.

Yours very truly,

20 AAB/CH.
Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

(illegible)
Assistant Manager.

THE BANK OF TORONTO
MONTREAL

Jan. 28th, 1928.

30 Messrs. Capital Trust Corp.,
10 Metcalfe Street,
Ottawa, Ont.

Re Estate Hugh Quinlan.

Dear Sirs:—

As requested by Mr. Angus W. Robertson we are enclosing herewith our draft on Ottawa for \$125,000.00, which amount we would ask you to kindly place to the credit of the above Estate,
40 advising us when this has been done.

Thanking you in anticipation of your kind attention, we remain,

Yours very truly,

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

(Sgd) D. D. Ewart,
Assistant Manager.

January 30th, 1928.

Bank of Toronto
Montreal,
Quebec.

Re Hugh Quinlan Estate.
Fyle 24

10 Dear Sirs:—

We beg to acknowledge receipt of yours of the 28th, instant enclosing cheque for \$125,000.00 which you state is at the request of Mr. A. W. Robertson to be placed to the credit of the Quinlan Estate.

Thanking you for forwarding this to us.

20

Yours very truly,

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

January 30th, 1928.

30 A. W. Robertson, Esq.
1680 St. Patrick St.
Montreal, Que.

Re — Hugh Quinlan Estate
Fyle 24.

Dear Sir:—

40 We beg to advise you that we are in receipt today from the Bank of Toronto of cheque for \$125,000.00 which we understand is in connection with sale of balance of the interest of the Estate in the Hugh Quinlan & Janin Ltd, and Amiesite Companies, exclusive of interest.

Yours very truly,

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

CAPITAL TRUST CORPORATION Limited
Executors and Trustees
10 Metcalfe Street,

Ottawa, Jan. 30th, 1928.

10

To—THE BANK OF TORONTO,
Cor. McGill & St. James Sts.,
Montreal, Que.

Re — HUGH QUINLAN ESTATE.

Gentlemen:

We enclose herewith Cheque No. 4632 of the Bank of Toronto for the sum of \$125,000.00 to be deposited to the credit of
20 the Estate of Hugh Quinlan in Account.

Kindly acknowledge receipt in the usual way, and oblige.

Yours very truly,

Enclosures.
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation Limited.
Per E. L. Parent,
Estates Manager.

30

THE BANK OF TORONTO

Montreal, Jan. 31st, 1928.

Messrs. Capital Trust Corp'n Ltd.
10 Metcalfe St.
Ottawa, Ont.

Dear Sirs:

40 We acknowledge receipt of your letter of Jan. 30th, enclosing cheque for \$125,000. which we have placed to the credit of Est. H. Quinlan as requested.

Yours very truly,

AAB/CH.
Typed by: BFB.
CHCK'D

(illegible)
Assistant Manager.

True copy.
Paul Mackay.
M. A. Niding.

August 25th, 1928.

A. W. Robertson, Esq.
1680 St. Patrick St.
Montreal, Que.

Re Hugh Quinlan Estate.
Fyles 24

10 Dear Sir:

In further reference to our letter of the 24th, instant in regard to the item of \$25,000.00, Quinlan, Robertson & Janin, the 2nd paragraph of our letter should have read as follows:—

20 In regard to the item of \$25,000.00 Quinlan, Robertson & Janin, appearing in the report of Messrs. P. C. Shannon & Son, as having a value of \$25,000.00 on the 31st, of December, 1927, this needs a further explanation to anyone who is not familiar with the transaction. We had given the item of Quinlan, Robertson & Janin a valuation of \$150,000.00 for the purpose of succession duty. Having received from the Purchaser a cheque for \$125,000.00 prior to the 31st, of December 1927, this left a book value of \$25,000.00 on that date. Since we have received the balance of the purchase price and when the auditor prepares another report for the calendar year ending Dec. 31/28, his report will show a profit of \$106,617.26 in connection with this item.

Yours very truly,

30 Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

A. W. ROBERTSON LIMITED
Montreal, Canada.

Aug. 25th, 1928.

40 Capital Trust Corporation
10 Metcalfe St.
Ottawa, Ont.

Re Estate Hugh Quinlan.
Fyles 501-43

Dear Sirs:—

Yours of the 24th inst. received. Your letter emphasizes the great importance of always being careful in writing figures. You actually received two hundred and fifty thousand dollars for the

Quinlan, Robertson & Janin, Limited stock and Paving interests. You can readily appreciate the extreme seriousness of my position if anything suddenly happened me when you as book-keeper of the Quinlan Estate say you received one hundred and twenty five thousand dollars less than you did for Assets which I finally had to take over.

10

Yours truly,

A. W. Robertson.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

20

Sept. 21st. 1928.

A. W. Robertson, Esq.
1680 St. Patrick St.,
Montreal, Que.

Re — Hugh Quinlan Estate
Fyle 24.

Dear Sir:—

30

We beg to enclose you herewith statement showing the cheque we have received re sale of Quinlan, Robertson & Janin assets. You will notice that we have received only one cheque for interest on \$125,000.00 to the 31st, of December 1927. You will also notice by the memo at the foot of the statement that we have received cheque for \$2,867.26 which is, we understand, in payment of balance of dividend due the late Hugh Quinlan at the time of his death.

Yours very truly,

40

Capital Trust Corporation,
per: E. L. Parent, L.A.
Estates Manager.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

HUGH QUINLAN ESTATE

RE — QUINLAN, ROBERTSON & JANIN LTD.

ACCOUNT 24

1927			
10	Dec. 31	Cheque on account of estate's share in Quinlan, Robertson & Janin Ltd.....	125,000.00
	1928		
	Jan. 21	Cheque for 6 mos. interest on \$125,000. at 6% to Dec. 31st, 1927	3,750.00
	30	Cheque received, 2nd. payment.	125,000.00
			<hr/>
			\$253,750.00

20 JANUARY 27th, 1928 cheque received for \$2,867.26 in payment of balance of dividend accruing to late Hugh Quinlan at time of his death.

Sept 21/28.
Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

30 A. W. ROBERTSON LIMITED
Montreal, Canada. Sept. 22nd. 1928.

Capital Trust Corporation
10 Metcalfe St.
Ottawa, Ont.

Re Estate H. Quinlan

Dear Sirs:—

40 I never inquired as to whether the \$2,867.26 unpaid dividend went to the H. Quinlan new stock ownership as per your letter of the 21st, inst. I now enclose my cheque for forty three hundred and fifty dollars being balance of interest due on the two hundred and fifty thousand dollars. Write to me if this is not correct.

I note what you state re Mr. Rougvie's report.

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Yours truly,
A. W. Robertson.

Ottawa, September 25th, 1928.

A. W. Robertson, Esq.
c/o Messrs. A. W. Robertson, Ltd.
1680 St. Patrick St.
Montreal.

Re: File 24,
Robertson & Janin

10

Dear Sir:—

We beg to acknowledge receipt of your cheque for \$4,350.00 being interest in regard to the sale of Quinlan's Estate interests in the Quinlan, Robertson & Janin Co.

We wish to state that according to our records there is still a balance of \$160.25 coming to us.

Yours very truly,

20 Typed by: BFB.
CHECK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
E. L. Parent,
Estates Manager.

September 25th, 1928.

30 A. W. Robertson, Esq.
c/o Messrs. A. W. Robertson Ltd.
1680 St. Patrick St.
Montreal.

Dear Sir:—

Herewith we enclose copy of your letter dated June 20th, 1927, addressed to Mr. Hugh Quinlan, and which you had handed us on August 24th, 1927.

40 The Hon. Mr. Perron recommended this morning that our Corporation should have the original of this letter on file, so will you kindly ask Mr. Leamy to find this letter which must have been left in your office.

Yours very truly,

Typed by: BFB.
CHECK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent,
Estates Manager.

A. W. ROBERTSON LIMITED
Montreal, Canada.

Abstract from letter dated Sept. 25th. 1928.

- 10 I have not been able to find the original letter referred to by Mr. Parent this morning when he, Hon. Mr. Perron, W. A. Quinlan and myself had the long conference but on Aug. 26th 1927 you wrote to Hon. J. L. Perron re the matter of my disposing of the stock enumerated in the letter in question, and everything was approved, and I proceeded to sell the stock with what result you will find in subsequent correspondence to you.

Typed by: BFB.
CHCK'D

20

True copy of extract of letter from
A. W. Robertson to Capital Trust Corporation.
Paul Mackay.
M. A. Niding.

A. W. ROBERTSON LIMITED
Montreal, Canada.

Sept. 25th, 1928.

- 30 Capital Trust Corporation
10 Metcalfe St.
Ottawa, Ont.

Re Estate H. Quinlan and
Stock purchase Q. R. & Janin Ltd.

Dear Sirs:—

- 40 I herewith enclose my cheque for one hundred and sixty dollars and twenty-five cents (\$160.25) in payment of the interest which your Mr. Parent stated was due in consequence of my failure re allow for the fact that interest to them was counted from the date of the receipt of the cheque; not from date cheque was mailed.

Yours truly,
(Sgd) A. W. Robertson.

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

(Copy)

A. W. ROBERTSON LIMITED

10

Engineers & Contractors

Head Office
Montreal, Canada.

Sept. 25th, 1928.

Capital Trust Corporation,
10 Metcalf St.,
Ottawa, Ont.

20

re Estate H. Quinlan.

Dear Sirs:—

I have not been able to find the original letter referred to my Mr. Parent this morning when he, Hon. Mr. Perron, W. A. Quinlan and myself had the long conference, but on Aug. 26th 1927 you wrote to Hon. J. L. Perron re the matter of my disposing of the stock enumerated in the letter in question, and everything was approved, and I proceeded to sell the stock with what result you will find in subsequent correspondence to you. I inferred from this morning's conference that you were to act on W. A. Quinlan's suggestion to engage Mr. A. Petrie, Auditor to audit A. W. Robertson Limited books, for the purpose of determining a fair price for the Stock of the company in question. As the O'Brien interests may never reveal their opinion as to value of the stock, Petrie should begin his work shortly. O'Brien's will likely state their approval of the Audit.

30

Yours truly,

40

(Signed) A. W. Robertson.

AWR/

True copy.
Paul Mackay.
M. A. Niding.

ORIGINAL ON FILE 24
(letter Aug. 26/27 referred to herein
also on fyle 24)

(Copy)

Montreal, September 26th, 1928.

Messrs. A. W. Robertson &
Capital Trust Corporation,
10 Executors & Trustees to the estate
of the late Mr. Hugh Quinlan.

Dear Sirs:

Following our conference of yesterday morning, I beg to remind you of the decisions which were adopted at that conference:

- 20 1. Try, if possible, to find the original of the letter of the 20th of June, 1927, from the late Mr. Quinlan to Mr. A. W. Robertson.
2. Obtain cheque from Mr. A. W. Robertson for \$160.25, balance of interest.
3. Retain the services of Mr. Petrie as auditor to establish the value of the outstanding capital stock of A. W. Robertson Limited.
- 30 4. If the actual Shareholders do not sell their shares, declare dividends periodically.
5. Sell as soon as possible the following properties:
Crookston, for not less than \$2,500.
Campbellford, for not less than \$2,000.
Ile Perrot, for not less than \$3,000.
Lachine, for not less than \$7,500.
Verdun, four lots, for not less than \$2,000 a piece.
- 40 (you were to send me the cadastral numbers of Ile Perrot, Lachine and Verdun, to see if the Real Estate Manager of The Sun Trust could not find purchasers)
6. The capital to be received after this date to be invested in mortgages on real estate in the City of Montreal.
7. The fees of the Capital Trust Corporation to be settled as follows:

For services in connection with taking over the estate and for the preparation of the inventory statements required by the Collector of Succession Duties, transmission of stocks, etc., Seven thousand five hundred dollars (\$7,500.00).

10 For acting as Executor and as agent for executors and trustees for safe custody and management of securities; for keeping a complete set of books for the estate; preparing annual statements and forwarding same to the heirs — $2\frac{1}{2}\%$ (two and a half) per cent on the income from securities and 5% (five per cent) on income from mortgages on real estate, and one-eighth ($\frac{1}{8}$ of 1%) of one per cent on purchases and sales of stocks and bonds.

The above to be charged to Income.

20

Yours very truly,

JLP/DD.

(Signed) J. L. Perron.

True copy.
Paul Mackay.
M. A. Niding.

ORIGINAL ON FILE 24.

30

A. W. ROBERTSON LIMITED
Engineers & Contractors
MONTREAL.

Capital Trust Corporation
10 Metcalfe St.
Ottawa, Ont.

Sept. 26th, 1928.

Re Estate H. Quinlan

40 Dear Sirs:—

Your letter of the 25th with enclosures received. I have not been able to locate the original of letter of June 20th 1927 in which I acknowledge the transfer of the late H. Quinlan's stock to me; but the Hon. J. L. Perron and L. N. Leamy can both make affidavits to that effect for they saw the letter, and I showed it to Dr. Connolly on his first visit to this office after Mr. Quinlan's death I shall continue to hunt for the letter in question,

but you search all your files for you got all Mr. Quinlan's papers in his house, Bank vault, and everything here that Mr. Leamy knew belonged to him.

10 In reference to the notes the late Mr. Quinlan signed for the Ontario Amiesite Limited, I shall say that he, C. E. Kilmer, Roy Kilmer, A. Janin, and myself were jointly and severally responsible for all loans made by the bank of Toronto to the company; but subsequent to Mr. Quinlan's death Kilmer asked to be relieved and Janin and myself complied with his request. More recently Roy Miller was unable to carry his share, and he quit; so Janin and myself are now responsible to the Bank of Toronto for one hundred and twenty five thousand dollars for the Ontario Amiesite Limited. I shall have the bank write to you stating that the late Hugh Quinlan is not on any notes or guarantees in their Bank for loans to the Ontario Amiesite Limited.

20 Refer to your files for a copy of the agreement dated June 11th 1925 between the late Hugh Quinlan, A. Janin and myself regarding the fixing of one hundred and twenty five dollars per share as the value of the stock of Q. R. & J. Limited till the 1926 Annual meeting, and of twenty five dollars a share for Amiesite Asphalt Limited till the same time. I showed this agreement to Dr. Connolly immediately after the late H. Quinlan's death. If we had fixed a price a year later it would not have been more than twenty five dollars a share advanced in Q. R. & J. Ltd and so far as the Amiesite Companies were concerned, the Ontario and English debts were greater than the surplus in Amiesite Asphalt Limited. The above dates would have brought us to within a month of Mr. Quinlan's death. You perceive that the June 11th 1925 agreement remained in force for virtually a year, and 30 twenty five dollars a year increase, no matter if paper profits are large, is a big annual increase; so our price covering 1926 to annual meeting in 1927 would have been not more than 150.

40 I would suggest that you advertise Crookston Quarries in the Toronto Globe; and then sell to anyone you can at the highest price at or above our arrangement yesterday with W. A. Quinlan, J. L. Perron and myself.

Yours truly,

Typed by: BFB.
CHCK'D

Signed A. W. Robertson.

True copy.
Paul Mackay.
M. A. Niding.

Sept. 27th, 1928.

A. W. Robertson, Esq.
1680 St. Patrick St.,
Montreal, Que.

Re — Hugh Quinlan Estate.
Fyle 24.

10 Dear Sir:—

We beg to acknowledge receipt of yours of the 25th, instant enclosing cheque for \$160.25 and we now enclose herewith statement showing how the amount is arrived at which the stenographer in Montreal overlooked enclosing in our letter of yesterday.

Yours very truly,

2) Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

Estate of Hugh Quinlan.

Date of death June 26th, 1927.

Sale of Quinlan, Robertson & Janin Ltd.

30	June 26/27	Sale of Stock Quinlan, Robertson & Janin	250,000.00	
	Dec. 31/27	6 months interest at 6% June 26th to Dec. 29/27	7,643.80	
	29	By cheque		125,000.00
	1928			
	Jan. 21	“ “		3,750.00
	28	“ “		125,000.00
		Interest to date (Dec. 29 to Jan. 28)	616.45	
40	Sept. 24	By cheque		4,350.00
		Balance Due	160.25	

Sept. 27th, 1928.
Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

October 4, 1928.

Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

re Hugh Quinlan Estate
Quinlan, Janin & Robertson Ltd.

10

Dear Sir:

Referring to your letter of the 26th of September. Our filing clerk has gone over the Quinlan Estate's files but fails to locate copy of agreement dated June 11, 1925 between the late Hugh Quinlan, A. Janin and yourself, with reference to value of shares, as per your last paragraph of above mentioned letter.

20 If you have a copy of this agreement, we would be greatly obliged should you forward one for our files.

Yours very truly,

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

Typed by: BFB.
CHCK'D

30 True copy.
Paul Mackay.
M. A. Niding.

A. W. ROBERTSON LIMITED
MONTREAL

Extract from letter dated Oct. 5th. 1928.

40 I enclose copy of the 1925 agreement re sale price of Quinlan, Robertson & Janin, Limited and Amiesite Asphalt, Limited stocks between the shareholders should one them die. You will perceive that this agreement covers up till March 31st. 1926. Mr. L. N. Leamy has certifies the copy in question, and my original is here anytime you wish to inspect it.

Typed by: BFB.
CHCK'D

True copy of extract of letter signed by Mr. A. W. Robertson.
Paul Mackay.
M. A. Niding.

October 6, 1928.

Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

re Hugh Quinlan Estate
Quinlan, Robertson & Janin Ltd.

10 Dear Sir:—

We acknowledge receipt of your letter of the 5th inst. enclosing copy of agreement date June 11th, 1925, between Hugh Quinlan, Angus W. Robertson, and Alban Janin re sale price of shares upon death of one of the parties.

Thanking you, we remain,

Yours very truly,

20

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

October 30, 1928.

30 Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

re Hugh Quinlan Estate
Quinlan, Robertson & Janin Ltd.
File — 24.

Dear Sir:—

40 Kindly obtain for us from the banks a letter stating the amount of the late Hugh Quinlan's personal guarantee for notes, or otherwise, at time of his death, for all the companies in which he was interested and particularly the A. W. Robertson Ltd., Quinlan, Robertson & Janin, and the Amiesite Co.

Yours very truly,

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

A. W. ROBERTSON LIMITED
Engineers & Contractors
Head Office
Montreal, Canada.

October 31st, 1928.

10 Capital Trust Corporation,
10 Metcalfe St.,
Ottawa, Ont.

Re Estate Hugh Quinlan.

Dear Sirs:—

Replying to yours of the 30th inst., we have requested the Bank of Toronto to write us giving the amounts that the late Hugh Quinlan's personal guarantee for Quinlan, Robertson & Janin, Limited, Amiesite Asphalt Limited and the Ontario
20 Amiesite Limited.

Yours truly,

Typed by: BFB.
CHCK'D

A. W. Robertson Limited
Signed L. N. Leamy.

True copy.
Paul Mackay.
M. A. Niding.

A. W. ROBERTSON LIMITED
Montreal, Canada.

30

October 31st, 1928.

Capital Trust Corporation,
10 Metcalfe St.,
Ottawa, Ont.

Re Estate Hugh Quinlan

Dear Sirs:

Our records show that on January 27th 1928 we mailed you along with a lot of other documents belonging to the late Hugh
40 Quinlan the agreement entered into between Hugh Quinlan, A. W. Robertson and A. Janin regarding the right to purchase the stock of Quinlan Robertson & Janin Ltd. and the Amiesite Asphalt, Limited.

Yours truly,

Typed by: BFB.
CHCK'D

A. W. Robertson Limited
(Sgd) L. N. Leamy.

True copy.
Paul Mackay.
M. A. Niding.

November 5, 1928.

Mr. A. W. Robertson,
1680 St. Patrick St.,
Montreal, Que.

re Hugh Quinlan Estate
Quinlan, Robertson & Janin Ltd. File 24.

10 Dear Sir:—

Replying to yours of the 31st of October last, we have among our files what appears to be an original of the agreement, dated June 11, 1925. Copy of which we enclose herewith, in the event you would like to have same on your files.

Yours very truly,

20 Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
Per: E. A. Parent, L.A.
Estates Manager.

A. W. ROBERTSON, LIMITED
Engineers & Contractors
Head Office
Montreal, Canada.

30 Capital Trust Corporation,
10 Metcalfe St.,
Ottawa, Ont.

Nov. 6th, 1928.

Re Estate H. Quinlan and
Agreement June 11th, 1925.

Dear Sirs:

40 This will acknowledge receipt of yours of the 5th inst., enclosing a copy of original agreement dated June 11th, 1925 between Mr. Robertson, the late Mr. Quinlan and Mr. A. Janin. We have one of the originals here; but will keep this copy.

Yours truly,

CHCK'D
Typed by: BFB.
True copy.
Paul Mackay.
M. A. Niding.

A. W. Robertson, Limited
per: L. N. Leamy.

THE BANK OF TORONTO

Montreal, Nov. 5th, 1928.

10

Messrs. A. W. Robertson Ltd.,
1680 St. Patrick Street,
Montreal, Que.

Re Estate Hugh Quinlan.

Dear Sirs:

20 In response to your letter of the 31st ultimo, we beg to advise that our St. Catherine and Guy Streets Branch, where the accounts of Messrs. Quinlan, Robertson & Janin Limited, also the Amiesite Asphalt Ltd. are carried, advise us that at the time of Mr. Hugh Quinlan's death there were no loans being carried with them and that, according to their records, they had no notes or guarantee of Mr. Quinlan on file.

30 We also wish to advise that, according to our records, the only guarantee which we held at the time of Mr. Quinlan's death was one signed on June 10th, 1926, for \$12,000.00. in connection with the loan made to H. E. Quinlan and which was subsequently paid.

We trust that this is the desired information and if we can be of further service in any way, please do not hesitate to advise us.

Yours very truly,

Assistant Manager.

40

Typed by: BFB.
CHCK'D

True copy.
Paul Mackay.
M. A. Niding.

THE BANK OF TORONTO

E. L. Parent, L.A., Montreal, Nov. 17th, 1928.
Estates Manager,
Capital Trust Corporation
10 Metcalfe Street,
Ottawa, Ont.

Re Hugh Quinlan Estate
Quinlan, Robertson & Janin — 24

Dear Mr. Parent

In response to your letter of the 16th instant, we are attaching herewith copy of a letter which we addressed to Messrs. A. W. Robertson, Ltd. on November 5th, in response to a similar request received from them, and which we trust gives you the desired information.

If anything further is required, please do not hesitate to let us know.

Yours very truly,

Typed by: BFB.
CHCK'D

(Signed) E. J. de Young.
Assistant Manager.

True copy.
Paul Mackay.
M. A. Niding.

The Bank of Toronto,
Montreal,
Que.

November 19, 1928.

Attention of Mr. Deyoung.

re Hugh Quinlan Estate
Quinlan, Robertson & Janin — 24.

Dear Sir:

We acknowledge receipt with thanks of your letter of the 17th enclosing copy of your letter to Messrs. A. W. Robertson Ltd, in connection with personal guarantees of the late Mr. Quinlan.

Yours very truly,

Typed by: BFB.
CHCK'D

Capital Trust Corporation
Per: E. L. Parent, L.A.
Estates Manager.

True copy.
Paul Mackay.
M. A. Niding.

Mr. A. W. Robertson,
Room 1005
Keefer Building
698 St. Catherine St. W.
Montreal, Que.

November 20, 1928.

10

re Hugh Quinlan Estate
Quinlan, Robertson & Janin Ltd.

Dear Sir:

20

With regard to the Ontario Amiesite Asphalt Co. Ltd, as well as the Quinlan, Robertson & Janin Ltd, different letters we received referred to the fact that Mr. Hugh Quinlan, at time of his death, was heavily indebted, as guarantor, to the Bank of Toronto. We have been trying to find, from the Bank of Toronto, what was the personal guarantee of Mr. Quinlan, at time of his death, and the Bank of Toronto, have forwarded us, in their letter of the 17th inst., copy of their letter to you under date of November 5th, 1928, as per copy enclosed, wherein they mention Mr. Quinlan had only an indebtedness of \$12,000.00 in connection with loan made to H. E. Quinlan, and which was subsequently paid.

Kindly let us know if the facts, as contained in the Bank of Toronto's letter, herein above referred to, are correct or not.

Yours very truly,

30

Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

Mr. A. W. Robertson,
Room 1005 Keefer Building,
St. Catherine St. W., Montreal, Que.

March 18, 1929.

40

re Hugh Quinlan Estate
Quinlan, Robertson & Janin — 24.

Dear Sir:

We have been requested by Mr. Campbell to answer to the following as per Court Order:

“How long before June 20th did the late Hugh Quinlan transfer the said shares to defendant A. W. Robertson as far as appear from book or memo of said Hugh Quinlan.”

Kindly let us know the date the transfer book would show these shares to have been transferred and registered in your name. This refers to the Quinlan, Robertson & Janin Ltd., and the Amiesite Co. shares.

Yours very truly,

10 Typed by: BFB.
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation
per: E. L. Parent, L.A.
Estates Manager.

October 23rd, 1929.

20 Mr. A. W. Robertson,
Room 1005 Keefer Building,
St. Catherine St. W.
Montreal, Que.

re Hugh Quinlan Estate
Quinlan, Robertson & Janin Ltd — 24
and Amiesite Companies.

Dear Sir:

In compliance with your telephone of this afternoon we enclose herewith copy of letter from you dated December 29th, 1927 enclosing Bank of Toronto's cheque for \$125,000.00 on account of purchase price of the estate's shares in the above companys.
30 Also copy of our letter to Bank of Toronto, Montreal, December 31, 1927 showing the cheque was received on that date. Mr. Shannon's report also show that in our book this cheque was entered as received on December 31st. 1927.

The other \$125,000.00 was received through the Bank of Toronto, Montreal, as per their letter dated January 28, 1928, copy of which we enclose herewith, and the cheque was sent back to the Bank of Toronto, for deposit, on January 30th, 1928, as per copy herewith.

40 Should you desire any further information we shall be please to let you have same.

Yours very truly,

Typed by: BFB
CHCK'D
True copy.
Paul Mackay.
M. A. Niding.

Capital Trust Corporation Ltd.
per: E. L. Parent, L.A.
Manager Estates Department.

DOMINION OF CANADA
IN THE SUPREME COURT OF CANADA
(OTTAWA)

On appeal from a Judgment of the Court of King's Bench, in appeal.

Angus William Robertson,

(Defendant in the Superior Court and Appellant in the Court of King's Bench, in appeal).

APPELLANT.

— and —

Ethel Quinlan, & vlr, & al.

(Plaintiff's in the Superior Court and Respondents in the Court of King's Bench, in appeal).

RESPONDENTS.

— and —

Capital Trust Corporation Limited,

(Defendant in the Superior Court),

— and —

Dame Catherine Ryan, & al.

MIS-EN-CAUSE.

THE CASE

VOL. VI. — EXHIBITS (continued)

BEAULIEU, GOVIN, MERCIER & TELLIER
Attorneys for Appellant.

AUGUSTE LEMIEUX, K.C.,
Ottawa Agent.

TANNER & DESAULNIERS,
Attorneys for Respondents.