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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

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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. VII. — EXHIBITS (continued)

DEFENDANT'S EXHIBIT D-C-8 AT ENQUETE.

4 copies of Declaration to the Revenue & Statements of Assets.

10

(Copie)

DECLARATION and AFFIDAVIT

QUEBEC SUCCESSION DUTIES ACT,

Chapter 29, Revised Statutes of Quebec, 1925.

Estate of the late Hugh Quinlan.

20

Domicile 357 Kensington Avenue, Westmount, P. Q.

Date of death June 26th, 1927.

I, the undersigned do declare:

10. My full name is Emmanuel Ludger Parent.

My occupation is Estates Manager, Capital Trust Corporation, Limited.

30

My residence is 271 Bronson Avenue, Ottawa — Office 10 Metcalfe Street, Ott.

20. I make the present declaration of value and relationship in my capacity as Estates Manager of Capital Trust Corporation, one of the Executors named in the Will.

30. The full name, surnames, domicile and date of death of the deceased are hereinabove correctly stated;

40

40. There exist no translatory titles of the ownership, the usufruct or enjoyment of the property of the deceased except the following, namely:

Marriage contract containing disposition taking effect at death — gratuitous disposition of any kind which has taken effect within five years preceding date of death—will — codicil.

Copy of which I file herewith;

50. The description, situation and real value of all the property transmitted by the death of the said deceased, the amounts in detail of his debts and charges, with the names, surnames, residence and callings of the creditors thereof are stated in the inventory of assets and liabilities hereunder:

60. In case of community:—On account of the community of property existing between the deceased and (his)....., the deceased's estate consists of (his) (her) (*wife or husband*). (her)

share of community only, or one-half of the assets and liabilities stated in the inventory hereunder.

20

HOW TO DESCRIBE THE ASSETS:

The Assets forming part of the Estate must be respectively described as follows:

Immoveables:—Description according to the cadastral number, municipal valuation and, in the column, the real value.

30 Hypothecs:—Nature and date of the title, name of debtor, name of notary, registration number, and, in the column, the real value.

Bonds and Mortgages:—Name of debtor, par value, rate of interest stipulated, date of maturity and, in the column, the real value of the capital and, following, the total amount of interest accrued and due at the time of the death.

Shares:—Name of company, number of shares, nature and value at par and, in the column, the real value.

40

Money in Bank:—Name of Bank, account number and, in the column, the amount at the time of the death.

Life Insurance:—Name of company, policy number, name of beneficiary and, in the column, amount payable.

| ASSETS | | Real value. |
|-----------------------|---|----------------|
| | | \$ c |
| | Total amount of Assets as per statement attached hereto | 1,169,814.76 |
| 10 | To forward..... | \$1,169,814.76 |
| ASSETS (continuation) | | Real value |
| | Amount forwarded | \$1,169,814.76 |
| | Total assets..... | \$1,169,814.76 |

LIABILITIES

| | | |
|----|--|--------------|
| 20 | Amount in detail of the debts with names, surnames, residences and calling of each creditor. | |
| | Total amount of liabilities as per details on statement attached hereto | 25,481.48 |
| | Total debts..... | \$ 25,481.48 |

RECAPITULATION

| | | |
|----|---------------|----------------|
| 30 | Assets : | \$1,169,814.76 |
| | Liabilities : | \$ 25,481.48 |
| | Net total : | \$1,144,333.28 |

7o. The name, surnames, occupation, postal address of the declarants, executors and of each of the persons who receive any property of the deceased as legatees, heirs, beneficiaries of insurance or as beneficiaries under deed of donation made in contemplation of death or of gratuitous disposition made or taking effect within the five years preceding the death of the deceased, the degrees of relationship of each of said persons to the deceased, the nature and value of their respective interest are herein-
 40 under correctly stated as follows :

Name and surnames, occupation, residence, postal address, relationship, nature of interest (in case of annuity, state age of annuitant).

Value

(Copy)

NAMES AND AGES OF CHILDREN OF THE
LATE HUGH QUINLAN

- 10 Mary Ethel Quinlan, (Mrs. John T. Kelly, 231 Kensington Ave.,
(Westmount, Que.)
(Born May 17th 1885, 42 years old.
- William Alexander Quinlan, (357 Kensington Ave., Westmount,
(Que.)
(Born Dec. 10th, 1886, 41 years old.
- Kathleen Quinlan, (Mrs. Ernest Ledoux, 459 Melrose Ave.,
(Montreal, Que.)
(Born Dec. 20th, 1888, 38 years old.
- 20 Anne Augustin Quinlan, (357 Kensington Ave., Westmount,
(Que.)
(Born May 22nd 1892, 35 years old.
- Mary Theresa Quinlan, (Mrs. John Henry Dunlop,
(855 Grosvenor Ave., Westmount, Que.)
(Born Sept. 22nd 1893, 33 years old.
- Hugh Edward Quinlan (357 Kensington Ave., Westmount, Que.
(Born July 18th 1895, 32 years old.
- 30 Helen Hilda Quinlan (357 Kensington Ave., Westmount, Que.
(Born Jan. 1st. 1898, 29 years old.
- Margaret Mary Quinlan (Mrs. Jacques Desaulnier, 784 Upper
(Lansdowne Ave., Westmount, Que.)
(Born August 10th 1899, 28 years old.
- Mrs. Hugh Quinlan (Widow of the late Hugh Quinlan)
(357 Kensington Ave., Westmount, Que.)
(Born Jan. 15th 1859, 68 years old.
- 40 Certified through copy of Original.
J. A. Nazure,
Off. du Rev.

So. The domicile in this Province elected for all the beneficiaries and for the executors or administrators is at the residence (or office) of Capital Trust Corporation Limited.

Postal address 10 Metcalfe Street, Ottawa.

And I have signed E. L. Parent.

(Copie)

HUGH QUINLAN ESTATE

INVENTORY AT DATE OF DEATH JUNE 26/27.

10

PROVINCE OF QUEBEC

Total

Cash in Bank.

| | | |
|-------------------------------------|--------|--------------|
| Bank of Toronto McGill St. Montreal | | |
| Current account | | \$ 38,284.83 |
| Dividend cheques on hand | | |
| Union Pacific Rly. | 125.00 | |
| United Securities | 12.00 | 137.00 |

20

Life Insurance.

| | | |
|--------------------------------------|----------|----------|
| Canada Life Assurance Co. Policy | | |
| No. 77972 | 2,000.00 | |
| Canada Life Assurance Co. Policy | | |
| No. 84052 | 1,000.00 | |
| Commercial Travellers Association | | |
| No. 287 | 700.00 | |
| Metropolitan Columbus Association .. | 1,000.00 | 4,700.00 |

30 Bonds Bearer.

| | | |
|-----------------------------------|--|------------|
| Dominion of Canada. | | |
| 1933, 5½%, 213 x 1000) Par Value | | |
| 2 x 500) \$214,200.00 | | |
| 2 x 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) | | |
| | at \$103.35 interest accrued 1,888.02 | 123,634.32 | |
| 10 | Montreal Nord Bonds. | | |
| | 1954, 6%, 13 x 1000 \$25,000.00 par value | | |
| | at \$101.00, accrued interest \$298.65 | 25,548.65 | |
| | 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 | |

2)

HUGH QUINLAN ESTATE

| | | | |
|----|--|-------------------|--------------|
| | | | Total |
| | | Brought Forward | \$763,461.44 |
| | REAL ESTATE | | |
| | 357 Kensington Ave., Westmount, Que. | | |
| | Cadastral Lot 278, Sub. 15 (Assesses Value). | | 25,350.00 |
| | Further described as follows, | | |
| 30 | “ A vacant lot of land fronting on Kensington avenue, in the Town of Outremont, 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 Montreal, containing fifty feet in width by one hundred and twelve feet and six inches in depth, english measure and more or less.” | | |
| | ½ Interest in the following lots situated at Verdun, Que. | | |
| 40 | Lot No. 4372 Assessed | \$2,810.00 | |
| | “ “ 4373 “ | 2,810.00 | |
| | “ “ 4386 “ | 2,410.00 | |
| | “ “ 4387 “ | 2,410.00 | |
| | “ “ 4408 “ | 2,410.00 | |
| | “ “ 4409 “ | 5,070.00 | |
| | | <hr/> | |
| | ½ of | \$17,920.00 | 8,960.00 |
| | | <hr/> | |
| | | | \$797,771.44 |

HUGH QUINLAN ESTATE

| | | | |
|----|---|------------------|---------------------|
| | Brought Forward | \$797,771.44 | |
| | Moveable Things (Quebec) | | |
| | Household furniture and personal effects at Montreal, Que. | 4,000.00 | |
| 10 | Automobile "Stevens" Model | 500.00 | |
| | | Market Value. | |
| | Shares in Province of Quebec. | | |
| | Villeray Quarry Co. Ltd. Montreal Cert. 29, 40 shares common; par value \$100.00 | Nil | 1.00 |
| | Canadian Car & Foundry Co. Ltd. Montreal Cert. 5467, 50 shares Common; par value \$100.00 | \$38.00 | 1,900.00 |
| 20 | Ames, Holden, McCreedy Co. Ltd.) Montreal, Cert. 1100, 12 shares) Common; par value "Nil") Cert. 0452, 50 shares common) par value "Nil") Cert. A-5012, 50 shares preferred) par value "Nil") | | 1.00 |
| | Dominion Iron & Steel Co. Ltd. Montreal, Cert. 694, 15 shares preferred; par value \$100.00 Cert. B0172, 4 shares preferred par value \$100.00 Cert. B170, 15 shares preferred par value; \$100.00 (34 shares, par value \$100.00) | 30.50 | 1,037.00 |
| 30 | Metropolitan Columbus Association Mon- treal, Cert. 1240, 200 shares Common, par value \$5.00 | 5.00 | 1,000.00 |
| | United Securities, Ltd. Montreal, Que. | | |
| 40 | Cert. A407, 8 shares Common; par value \$100.00 | 50.00 | 400.00 |
| | Cert. E1180, 8 shares preferred; par value \$100.00 | 103.50 | 828.00 |
| | A. W. Robertson, Ltd. Cert. 1587½ shares common par value \$100.00 | 100.00 | 158,750.00 |
| | Carried Forward. | | <u>\$966,188.44</u> |

HUGH QUINLAN ESTATE

| | | |
|----|---|-----------------------|
| | Brought Forward | \$ 966,188.44 |
| | | Market |
| 10 | Shares in Province of Quebec, Cont'd. Value. Hugh Quinlan & Janin Co. Ltd., Montreal, 1151 shares Common; 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 |
| 20 | Total assets in Province of Quebec | <u>\$1,126,188.44</u> |
| | Shares in Province of Ontario. | |
| | Bank of Toronto, Toronto, Ont. Cert. , 100 shares; par value \$100. \$245.00 | 24,500.00 |
| 30 | Capital Trust Corporation, Ltd. Ottawa, Ont. 100 shares Common subscribed (Partially Paid), par value of \$100.00 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 |
| 40 | Fuller Gravel Co. Ltd. Ivanhoe, Ont.) Cert. , 1000 preferred, par value) Cert. , 496 common, par value) | 1.00 |
| | Amalgamated Petroleum Products, To- ronto, Cert. No. 1, 10 shares, par value | 1.00 |
| | Carried Forward | <u>\$30,702.00</u> |

HUGH QUINLAN ESTATE

| 10 | | Market Value. | Total |
|----|--|------------------|--|
| | 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. | | |
| | Cert. 25 shares, Common Par value \$50. | | |
| 20 | Cert. 48, 200 shares, Common Par value \$50. | | |
| | 265 | \$10.00 | 2,650.00 |
| | Bonds in Province of Ontario. | | |
| | 1931 Bonds Ontario Club, Toronto | | |
| | | | 2nd Mtge. 5%, \$1,700.00 par value |
| | | | 1.00 |
| | Total Assets in Province of Ontario | | <u>\$33,353.00</u> |
| 30 | | | |
| | Shares in Province of British Columbia. | | |
| | Whalen Pulp & Paper Mills Ltd. Cert. MA.1757 | | |
| | 150 shares common par value \$100.00 | | |
| | | | 1.00 |
| | Deposit receipt No. 748 of the Montreal Trust Company for \$20,000. debenture stock | | |
| | | | 1.00 |
| 40 | Total assets in Province of British Columbia | | <u>\$2.00</u> |
| | Shares in Province of Saskatchewan. | | |
| | Moosejaw Electric Railway, Moosejaw, Cert. 803, 32 shares par value \$100.00 | | |
| | | | 1.00 |

HUGH QUINLAN ESTATE

| | Shares in United States. | Market Value. | Total |
|----|--|------------------|-------------------------|
| 10 | Baltimore & Ohio R.R., New York Cert. A130707, 11 shares Common \$100. par | 115.50 | 1,270.50 |
| | Cert. B48515, 6 shares Preferred \$100. par | 79.50 | 477.00 |
| | Fractional Scrip Warrant C. 14698, to subscribe for 25/100 shares | | 1.07 |
| | Union Pacific R. R. Cert. A.202195, 50 shares common Par value \$100.00 | 170.3/8 | 8,518.75 |
| 20 | Lewis Oil Co. of Oklahoma, Wilmington, Dela. Cert. 1665, 1311 shares common par value \$1.00 Seabrook Box Differential R'Y' Axle Co., Los Angeles, Cal. Cert. 843, 20 shares common, Par value \$100. American Differential Ry. Axle Co., Cert. 1450, 20 shares common. | | 1.00 1.00 1.00 |
| | | | <hr/> \$10,270.32 <hr/> |
| 30 | <hr/> | | |

RECAPITULATION

| | | |
|----|---|----------------------------|
| | Inventory Value Assets in Prov. of Quebec | \$1,126,188.44 |
| | Inventory Value Assets in Prov. of Ontario | 33,353.00 |
| | Inventory Value Assets in Prov. of British Columbia | 2.00 |
| 40 | Inventory Value Assets in Prov. of Saskatchewan | 2.00 |
| | Inventory Value Assets in United States | 10,270.32 |
| | TOTAL. | <hr/> \$1,169,814.76 <hr/> |

July 18/27
 Typed by RR.
 Checked by RY.

(Copie)

HUGH QUINLAN ESTATE

Statement of Liabilities at date of death — June 26th, 1927.

| Claim No. | Name | Address | Particulars | |
|-----------|--|----------------------------|---|-----------|
| 1 | Pharand, H. O. | Montreal. | Gas, etc., | \$ 267.82 |
| 2 | Findlay, W. & Co. | Westmount | Groceries | 447.99 |
| 3 | Ferron, Frank, M. | 636 Dorchester | Funeral Exp. | 776.00 |
| 4 | Stanford's Limited | 128 Mansfield, Montreal... | Meats | 375.41 |
| 5 | Philbin's Hardware | 562 St. Catherine | Labor | 4.65 |
| 6 | Brennan's | 215 St. Catherine W. " | Dry Goods | 32.00 |
| 7 | Dandaneau, Miss | 508 Sherbrooke W. " | Dry Goods | 1,302.60 |
| 8 | Guaranteed Pure Milk Co. | 875 St. Catherine | Milk | 43.02 |
| 9 | Tansey, D'Arcy | Grey & St. Catherine | Prov. services | 26.50 |
| 10 | Campbell's | 554 St. Catherine | Florist | 9.00 |
| 11 | Wishire Bros. | 157 Blvd. Gouin E. " | Florist | 123.50 |
| 12 | Robinson & Co. | 821 St. Catherine W. " | Candy | 5.15 |
| 13 | Hall & Robinson | 825 St. Catherine W. " | Flowers | 2.00 |
| 14 | Quigley, M. J. | 4228 St. Catherine " | Plumbing | 35.00 |
| 15 | Toilet Laundries | 750 Grey Street | Laundry | 22.24 |
| 16 | Ley & McAllan | 558 St. Catherine W. " | Flowers | 15.15 |
| 17 | British American Dye Wks.. | Montreal. | Dyes | 24.70 |
| 18 | Canada Bread Co. | 315 Melville, Westmount | Bread | 14.90 |
| 19 | Corporation of Westmount.. | | Taxes | 47.54 |
| 20 | Robertson, A. W. | | Cheque charged to his account in error, should be Mr. Q's account | 479.48 |
| 21 | Father McDonough | Montreal. | Funeral Exp. | 150.00 |
| 22 | Cemetery, A. H. R. | " | Funeral Exp | 1,911.60 |
| 23 | Quinlan, Mrs. | | Paid Nurses' wages to June 15th | 140.00 |
| 24 | Leamy, L. N. | " | Funeral Exp | 5.00 |
| 25 | Bell Telephone Co., | " | Exchange | 6.90 |
| 26 | Congregation N. D. | " | Fees | 42.29 |
| 27 | Findlay, W. & Co. | St. Catherine & Green | Grocers | 92.56 |
| 28 | Guaranteed Pure Milk Co. | 875 St. Catherine St. | Milk | 10.23 |
| 29 | Corporation of Westmount Light & Power | Westmount | Current | 4.01 |
| 30 | Montreal Light & Power | | Current | 7.88 |
| 31 | Bank of Toronto | Montreal. | Guarantee | 12,000.00 |
| 32 | Bell Telephone Co. | " | Exchange | 29.55 |
| 33 | Capital Trust Corporation... | " | Balance of subscription 100 shares capital stock | 4,230.17 |
| 34 | Hackett, Dr. F. J. | 945 Dorchester St. W. | Prof. services | 450.00 |
| 35 | Findlay, W. & Co. | Westmount, Que. | Groceries | 301.62 |
| 36 | Hackett, Dr. F. J. | 945 Dorchester St. | Prof. services | 35.00 |
| 37 | Guaranteed Pure Milk | Montreal. | Milk June 7th | 10.00 |
| 39 | Allowance for Widow's Mourning | | | 1,000.00 |
| 40 | Sundry Small Claims | | | 1,000.00 |

Typed by RR.
Checked by RB.

TOTAL \$25,481.48

(Copie)

September, 16th, 1927.

HUGH QUINLAN ESTATE

10 Statement of Liabilities at Date of Death — June 26th, 1927.

— 1 —

| | | | |
|----|---------------------------------|--|-------------------|
| | To Account Rendered | | 25,481.48 |
| | G. H. Godfrey & Son | Montreal, Meats | 235.75 |
| | Dunfields Ltd. | “ Merchandise, | 568.00 |
| | Guaranteed Pure Milk, | “ Milk, | 41.94 |
| | Geo. G. Gales & Co. | “ Shoes, | 122.00 |
| | W. S. Stone, | “ Drugs, | .75 |
| | Montreal Water & Power Co. | “ Water Rates, | 31.13 |
| 20 | W. F. Hamilton, | “ Prof. Services .. | 15.00 |
| | Toilet Laundries, | “ Laundry | 16.05 |
| | Hall & Robinsons' | “ Flowers, | 6.50 |
| | Jns. Henderson & Co. | “ Merchandise, | 3,971.95 |
| | H. E. Phaneuf, | “ Merchandise, | 400.00 |
| | Albert Pharand, | “ Coal, | 859.50 |
| | Helen T. Drummond, | “ Prof. Services .. | 24.00 |
| | Mrs. H. Quinlan | “ To Reimburse for hospital and Me- dical services ... | 630.05 |
| 30 | British American Dyeing, | “ Dyes, | 4.80 |
| | Toilet Laundries, | “ Laundry, | 1.00 |
| | Geo. G. Gales & Co. | “ Shoes, | 89.25 |
| | Morency Freres Ltd | “ Merchandise, | 20.00 |
| | Mappin & Webb, | “ Merchandise, | 1,461.00 |
| | Dr. C. C. Sutherland, | “ Prof. services, .. | 75.00 |
| | Dr. J. F. Rogers, | “ Prof. services, .. | 170.00 |
| | Cassidy's Ltd. | “ Merchandise, | 184.36 |
| | Montreal Star, | “ Notice to Creditors, | 5.81 |
| 40 | | | <hr/> \$34,416.22 |

Sworn to be correct before me Clarence David O'Meara, a Notary Public, for Ontario.

At the city of Ottawa, this 17th day of September 1927.

C. D. O'Meara.

E. L. Parent.

(Copie)

October 28th, 1927.

HUGH QUINLAN ESTATE

10

Statement of Liabilities at Date of Death — June 26th, 1927.

| | | |
|------------------------------|-------------------|-------------|
| To Account Rendered | | \$34,416.22 |
| Armand & Perot | Hairdressing..... | 84.60 |
| Romeo Lanctot | Merchandise..... | 140.50 |
| Sidney R. Carter | “ | 15.00 |
| Jul. Heim | “ | 1,629.35 |
| G. M. Cerini & Sons | “ | 836.00 |
| Henry Birks & Sons Ltd | “ | 25.50 |
| | | <hr/> |
| | | \$37,147.17 |

20

SWORN to be correct before me a notary public, for Ontario at the city of Ottawa, this 1st day of November 1927.

C. D. O'Meara.

E. Dubé.

30

AFFIDAVIT

I, the undersigned, Emmanuel Ludger Parent being sworn according to law, declare:

1. That I am the person who has made and signed the here-to annexed declaration concerning the estate of Mr. Hugh Quinlan in his life time of Westmount, P. Q., who died on the 26th June 1927.

2. That this declaration has been made after a searching and complete inquiry to ascertain all the property and rights which compose this estate; that it gives exactly the financial situation of that estate, the real value of each item of property and rights which compose the same and the relationship of every one of the beneficiaries;

40

3. With the exception of those which are enumerated, described and mentioned at their real value in this declaration, the deceased person, namely: Mr. Hugh Quinlan has not, to my knowledge and belief, left at his death:

10 a. any moveable or immoveable property or rights, the ownership usufruct or enjoyment thereof is transmitted by his death;

20 b. any moveables or immoveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels or objects of art, the property of which he has given in all or in part in any manner whatsoever before his death, but of which he has reserved for himself, in any manner whatsoever the possession, the control of the revenue, either in all or in part, until his death;

c. any immoveables or moveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels or objects of art the possession, control or revenue of which he has given, in any manner whatsoever, either in all or in part before his death, but the property of which, either in all or in part he had reserved to himself, in any manner whatsoever until his death;

30 d. any insurance on his life under a policy effected or appropriated according to the provisions of Article 3 of Husband's and Parent's Life Insurance Act (Chapter 244, Revised Statutes, 1925);

e. any other sums of money due by an insurer by reason of his death.

40 4. The deceased person, namely Mr. Hugh Quinlan has not, to my knowledge and belief, disposed of any moveable or immoveable property or rights by gratuitous title, in any manner whatsoever by a disposition which has taken effect less than five years before his death, except those which are enumerated, described and declared at their real value in this declaration;

5. That this declaration established that the total assets of the estate amount to \$..... that his total debts amount to \$....., and there is no reason to believe that any part of those debts will be reimbursed to the estate by the creditor or that he will remit those debts;

6. That since the death of the said person, no conversion has been made of the assets which he has transmitted, to the effect either of reducing the net value of his estate or of including or adding assets which benefit from an exemption of duty.

10

And I have signed,

E. L. Parent.

Sworn to before me Clarence David O'Meara, Ottawa, Notary Public (Ontario) at the city of Ottawa, this 29th day of July 1927.

C. D. O'Meara.

20

NOTE:—The affidavit may be received by a notary, an officer of the Provincial Revenue employed in the Succession Duties Service, a commissioner of the Superior Court for the district, and, in special cases, by the other persons mentioned in articles 25 and following of the Code of Civil Procedure.

30

If the affidavit is received by a Commissioner of the Superior Court, he must file once for all at the Provincial Revenue Offices, a certified copy of his appointment and of his oath of office.

(Copie)

Additional Declaration.

DECLARATION and AFFIDAVIT

40

QUEBEC SUCCESSION DUTIES ACT,

Chapter 29, Revised Statutes of Quebec, 1925.

Estate of the late Hugh Quinlan.

Domicile Montreal, Que.

Date of death June 26th, 1927.

I, the undersigned do declare:

10. My full name is Eugene Dubé.

10 My occupation is Assistant Estates Officer, Capital Trust Corporation Ltd.

My residence is Ottawa, Ont.

20. I make the present declaration of value and relationship in my capacity as Executor of the estate.

30. The full name, surnames, domicile and date of death of the deceased are hereinabove correctly stated;

20 40. There exist no translatory titles of the ownership, the usufruct or enjoyment of the property of the deceased except the following, namely:

Marriage contract containing disposition taking effect at death — gratuitous disposition of any kind which has taken effect within five years preceding date of death—will—codicil.

Copy of which I file herewith;

30 50. The description, situation and real value of all the property transmitted by the death of the said deceased, the amounts in detail of his debts and charges, with the names, surnames, residence and callings of the creditors thereof are stated in the inventory of assets and liabilities hereunder:

60. In case of community:—On account of the community of property existing between the deceased and (his) wife, Molly R. Doheny, the deceased's estate consists of (his) (her) (her)

40 share community only, or one-half of the assets and liabilities stated in the inventory hereunder.

HOW TO DESCRIBE THE ASSETS:

The Assets forming part of the Estate must be respectively described as follows:

Immoveables:—Description according to the cadastral number, municipal valuation and, in the column, the real value.

Hypothees:—Nature and date of the title, name of debtor, name of notary, registration number, and, in the column, the real value.

10 **Bonds and Mortgages:**—Name of debtor, par value, rate of interest stipulated, date of maturity and, in the column, the real value of the capital and, following, the total amount of interest accrued and due at the time of the death.

Shares:—Name of company, number of shares, nature and value at par and, in the column, the real value.

20 **Money in Bank:**—Name of Bank, account number and, in the column, the amount at the time of the death.

Life Insurance:—Name of company, policy number, name of beneficiary and, in the column, amount payable.

| ASSETS | | Real value. |
|--------|--|----------------|
| | | \$ c |
| | 1/3 Interest in Amount of \$50,000.00 due by Peter Lyall & Son Limited | 16,666.66 |
| | (additional assets discovered since fying of last statement) | |
| 30 | A. W. Robertson. | |
| | To forward..... | \$16,666.66 |
| | ASSETS (continuation) | Real value |
| | | \$ c |
| | Amount forwarded..... | |
| | Total assets..... | \$16,666.66 |

LIABILITIES

40 **Amount in detail of the debts with names, surnames, residences and calling of each creditor.**

| | |
|------------------|----|
| Total debts..... | \$ |
|------------------|----|

RECAPITULATION

| | |
|--------------|-------------|
| Assets: | \$ |
| Liabilities: | \$16,666.66 |
| Net total: | \$16,666.66 |

10 70. The name, surnames, occupation, postal address of the declarants, executors and of each of the persons who receive any property of the deceased as legatees, heirs, beneficiaries of insurance, or as beneficiaries under deed of donation made in contemplation of death or of gratuitous disposition made or taking effect within the five years preceding the death of the deceased, the degrees of relationship of each of said persons to the deceased, the nature and value of their respective interest are herein under correctly stated as follows:

Name and surnames, occupation, residence, postal address, relationship, nature of interest (in case of annuity, state age of annuitant).

Value

20 80. The domicile in this Province elected for all the beneficiaries and for the executors or administrators is at the residence (or office) of Capital Trust Corporation.

Postal address 10 Metcalfe Street,
Ottawa, Ont.

And I have signed E. Dubé.

30

AFFIDAVIT

I, the undersigned, Eugene Dubé being sworn according to law, declare:

1. That I am the person who has made and signed the hereto annexed declaration concerning the estate of Mr. Hugh Quinlan in his lifetime of city of Montreal who died on the June 26th,
40 1927.

2. That this declaration has been made after a searching and complete inquiry to ascertain all the property and rights which compose this estate; that it gives exactly the financial situation of that estate, the real value of each item of property and rights which compose the same and the relationship of every one of the beneficiaries;

3. With the exception of those which are enumerated, described and mentioned at their real value in this declaration, the deceased person, namely: Mr. Hugh Quinlan has not, to my knowledge and belief, left at his death:

10 a. any moveable or immoveable property or rights, the ownership usufruct or enjoyment thereof is transmitted by his death;

b. any moveables or immoveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels or objects of art, the property of which he has given in all or in part in any manner whatsoever before his death, but of which he has reserved for himself, in any manner whatsoever the possession, the control of the revenue, either in all or in part, until his death;

20 c. any immoveables or moveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels and objects of art the possession, control or revenue of which he has given, in any manner whatsoever, either in all or in part before his death, but the property of which, either in all or in part he had reserved to himself, in any manner whatsoever until his death;

30 d. any insurance on his life under a policy effected or appropriated according to the provisions of Article 3 of Husband's and Parent's Life Insurance Act (Chapter 244, Revised Statutes, 1925);

e. any other sums of money due by an insurer by reason of his death.

40 4. The deceased person, namely Mr. Hugh Quinlan has not, to my knowledge and belief, disposed of any moveable or immoveable property or rights by gratuitous title, in any manner whatsoever by a disposition which has taken effect less than five years before his death, except those which are enumerated, described and declared at their real value in this declaration;

5. That this declaration established that the additional assets of the estate amount to \$16,666.66 that his total debts amount to \$....., and there is no reason to believe that any part of those debts will be reimbursed to the estate by the creditor or that he will remit those debts;

6. That since the death of the said person, no conversion has been made of the assets which he has transmitted, to the effect either of reducing the net value of his estate or of including or adding assets which benefit from an exemption of duty.

And I have signed,

10

E. Dubé.

Sworn to before me Clarence David O'Meara, Notary Public Ottawa, Ont. at Ottawa this 29th May 1929.

C. D. O'Meara.
A notary public in and for the
Province of Ontario.

20 True Copy.
J. A. Nazure,
Off. du Rev.

NOTE:—The affidavit may be received by a notary, an officer of the Provincial Revenue employed in the Succession Duties Service, a commissioner of the Superior Court for the district, and, in special cases, by the other persons mentioned in articles 25 and following of the Code of Civil Procedure.

30 If the affidavit is received by a Commissioner of the Superior Court, he must file once for all at the Provincial Revenue Offices, a certified copy of his appointment and of his oath of office.

DECLARATION and AFFIDAVIT

QUEBEC SUCCESSION DUTIES ACT,

40 Chapter 29, Revised Statutes of Quebec, 1925.

Estate of the late Hugh Quinlan.

Domicile City of Montreal, Province of Quebec.

Date of death June 26th, 1927.

I, the undersigned do declare:

1o. My full name is Eugene Dubé.

My occupation is Assistant Estates Officer, Capital Trust Corporation Ltd.

10 My residence is 10 Metcalfe Street, Ottawa, Ont.

2o. I make the present declaration of value and relationship in my capacity as Executor of the estate.

3o. The full name, surnames, domicile and date of death of the deceased are hereinabove correctly stated;

20 4o. There exist no translatory titles of the ownership, the usufruct or enjoyment of the property of the deceased except the following, namely:

Marriage contract containing disposition taking effect at death — gratuitous disposition of any kind which has taken effect within five years preceding date of death—will—codicil.

Copy of which I file herewith;

30 5o. The description, situation and real value of all the property transmitted by the death of the said deceased, the amounts in detail of his debts and charges, with the names, surnames, residence and callings of the creditors thereof are stated in the inventory of assets and liabilities hereunder:

6o. In case of community:—On account of the community of property existing between the deceased and (his) Mrs Catherine Quinlan, the deceased's estate consists of (his (her (her

40 share community only, or one-half of the assets and liabilities stated in the inventory hereunder.

HOW TO DESCRIBE THE ASSETS:

The Assets forming part of the Estate must be respectively described as follows:

Immoveables:—Description according to the cadastral number, municipal valuation and, in the column, the real value.

Hypothees:—Nature and date of the title, name of debtor, name of notary, registration number, and, in the column, the real value.

10

Bonds and Mortgages:—Name of debtor, par value, rate of interest stipulated, date of maturity and, in the column, the real value of the capital and, following, the total amount of interest accrued and due at the time of the death.

Shares:—Name of company, number of shares, nature and value at par and, in the column, the real value.

20 Money in Bank:—Name of Bank, account number and, in the column, the amount at the time of the death.

Life Insurance:—Name of company, policy number, name of beneficiary and, in the column, amount payable.

| ASSETS | | Real value. |
|---|---|----------------|
| | | \$ c |
| Additional Statement of Asset. \$13,500.00. | | |
| 30 | Mortgage held jointly by Hugh Quinlan & A. W. Robertson on lots, 1000-1001 Ville La Salle, Property near Montreal | 6,750.00 |
| A. W. Robertson. | | |
| | To forward..... | \$ 6,750.00 |

LIABILITIES

40 Amount in detail of the debts with names, surnames, residences and calling of each creditor.

| | |
|------------------|----|
| Total debts..... | \$ |
|------------------|----|

RECAPITULATION

| | |
|--------------|-------------|
| Assets: | \$ |
| Liabilities: | \$ |
| Net total: | \$ 6,750.00 |

70. The name, surnames, occupation, postal address of the declarants, executors and of each of the persons who receive any property of the deceased as legatees, heirs, beneficiaries of insurance, or as beneficiaries under deed of donation made in contemplation of death or of gratuitous disposition made or taking effect within the three years preceding the death of the deceased, the degrees of relationship of each of said persons to the deceased, the nature and value of their respective interest are here-
10 inunder correctly stated as follows:

Name and surnames, occupation, residence, postal address, relationship, nature of interest (in case of annuity, state age of annuitant).

Value

20 List in Original Declaration.

80. The domicile in this Province elected for all the beneficiaries and for the executors or administrators is at the residence (or office) of Capital Trust Corporation Limited.

Postal address 10 Metcalfe St.
Ottawa, Ont.

And I have signed E. Dubé.

30 AFFIDAVIT

I, the undersigned, Eugene Dubé, being sworn according to law, declare:

1. That I am the person who has made and signed the hereto annexed declaration concerning the estate of Mr. Hugh Quinlan, in his lifetime of Montreal, who died on the 26th day of June, 1927.

40 2. That this declaration has been made after a searching and complete inquiry to ascertain all the property and rights which compose this estate; that it gives exactly the financial situation of that estate, the real value of each item of property and rights which compose the same and the relationship of every one of the beneficiaries;

3. With the exception of those which are enumerated, described and mentioned at their real value in this declaration, the

deceased person, namely: Mr. Hugh Quinlan has not, to my knowledge and belief, left at his death:

10 a. any moveable or immoveable property or rights, the ownership usufruct or enjoyment thereof is transmitted by his death;

b. any moveables or immoveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels or objects of art, the property of which he has given in all or in part in any manner whatsoever before his death, but of which he has reserved for himself, in any manner whatsoever the possession, the control of the revenue, either in all or in part, until his death;

20 c. any immoveables or moveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels and objects of art the possession, control or revenue of which he has given, in any manner whatsoever, either in all or in part before his death, but the property of which, either in all or in part he had reserved to himself, in any manner whatsoever until his death;

30 d. any insurance on his life under a policy effected or appropriated according to the provisions of Article 3 of Husband's and Parent's Life Insurance Act (Chapter 244, Revised Statutes, 1925);

e. any other sums of money due by an insurer by reason of his death.

40 4. The deceased person, namely Mr. Hugh Quinlan has not, to my knowledge and belief, disposed of any moveable or immoveable property or rights by gratuitous title, in any manner whatsoever by a disposition which has taken effect less than three years before his death, except those which are enumerated, described and declared at their real value in this declaration;

5. That this declaration established that the total assets of the estate amount to \$..... that his total debts amount to \$....., and there is no reason to believe that any part of those debts will be reimbursed to the estate by the creditor or that he will remit those debts;

6. That since the death of the said person, no conversion has been made of the assets which he has transmitted, to the effect either of reducing the net value of his estate or of including or adding assets which benefit from an exemption of duty.

10

And I have signed,

E. Dubé.

Sworn to before me Clarence David O'Meara, of the City of Ottawa, a Notary Public in and for the Province of Ontario, at Ottawa, this 15th day of June 1929.

C. D. O'Meara.

SEAL

20 True Copy of original.
J. A. Nazure,
Off. du Rev.

NOTE:—The affidavit may be received by a notary, an officer of the Provincial Revenue employed in the Succession Duties Service, a commissioner of the Superior Court for the district, and, in special cases, by the other persons mentioned in articles 25 and following of the Code of Civil Procedure.

30

If the affidavit is received by a Commissioner of the Superior Court, he must file once for all at the Provincial Revenue Offices, a certified copy of his appointment and of his oath of office.

(Copie)

RECORD No. 3570.

DECLARATION and AFFIDAVIT

40

QUEBEC SUCCESSION DUTIES ACT,

Chapter 29, Revised Statutes of Quebec, 1925.

Estate of the late Hugh Quinlan.

Domicile City of Montreal, Province of Quebec.

Date of death 26th June 1927.

I, the undersigned do declare:

1o. My full name is Paul Mackay.

10 My occupation is Assistant Estates Officer, Capital Trust Corporation Ltd.

My residence is 10 Metcalfe Street, Ottawa, Ont.

2o. I make the present declaration of value and relationship in my capacity as Executor of the estate.

20 3o. The full name, surnames, domicile and date of death of the deceased are hereinabove correctly stated;

4o. There exist no translatory titles of the ownership, the usufruct or enjoyment of the property of the deceased except the following, namely:

Marriage contract containing disposition taking effect at death — gratuitous disposition of any kind which has taken effect within five years preceding date of death—will—codicil.

Copy of which I file herewith;

5o. The description, situation and real value of all the property transmitted by the death of the said deceased, the amounts in detail of his debts and charges, with the names, surnames, residence and callings of the creditors thereof are stated in the inventory of assets and liabilities hereunder:

40 6o. In case of community:—On account of the community of property existing between the deceased and (his) Mrs Catherine Quinlan, the deceased's estate consists of (his (her (her)

share of community only, or one-half of the assets and liabilities stated in the inventory hereunder.

HOW TO DESCRIBE THE ASSETS:

The Assets forming part of the Estate must be respectively described as follows:

Immoveables:—Description according to the cadastral number, municipal valuation and, in the column, the real value.

10 Hypothecs:—Nature and date of the title, name of debtor, name of notary, registration number, and, in the column, the real value.

Bonds and Mortgages:—Name of debtor, par value, rate of interest stipulated, date of maturity and, in the column, the real value of the capital and, following, the total amount of interest accrued and due at the time of the death.

Shares:—Name of company, number of shares, nature and value at par and, in the column, the real value.

20 Money in Bank:—Name of Bank, account number and, in the column, the amount at the time of the death.

Life Insurance:—Name of company, policy number, name of beneficiary and, in the column, amount payable.

ASSETS

Real value.
\$ c

Additional Statement of Assets

30 A note dated Montreal, August the 6th, 1926, for the sum of \$8,077.85, payable at 60 days to the late Hugh Quinlan, or order, bearing interest at 6% per annum, before as well as after maturity, and signed, J. R. Ryan;

Since J. R. Ryan is rather poor, it is doubtful whether this note will ever be collected.

For the purpose of these presents, this note is valued at the sum of \$100.00 only. Should full amount be collected, an additional declaration will be made to meet the requirements of the law

100.00

40

Total assets.....

\$ 100.00

LIABILITIES

Amount in detail of the debts with names, surnames, residences and calling of each creditor.

Total debts.....

\$

RECAPITULATION

Assets:

\$

Liabilities:

\$

Net total

\$ 100.00

70. The name, surnames, occupation, postal address of the declarants, executors and of each of the persons who receive any property of the deceased as legatees, heirs, beneficiaries of insurance, or as beneficiaries under deed of donation made in contemplation of death or of gratuitous disposition made or taking effect within the five years preceding the death of the deceased, the degrees of relationship of each of said persons to the deceased, the nature and value of their respective interest are hereunder correctly stated as follows:

| Name and surnames, occupation, residence, postal address, relationship, nature of interest (in case of annuity, state age of annuitant). | Value |
|--|-------|
|--|-------|

80. The domicile in this Province elected for all the beneficiaries and for the executors or administrators is at the residence (or office) of Capital Trust Corporation Limited.

Postal address 10 Metcalfe Street, Ottawa, Ont.

A. W. Robertson.

And I have signed Paul Mackay.

AFFIDAVIT

30 I, the undersigned, Paul Mackay being sworn according to law, declare:

1. That I am the person who has made and signed the hereto annexed declaration concerning the estate of Mr. Hugh Quinlan in his lifetime of city of Montreal who died on the.....

40 2. That this declaration has been made after a searching and complete inquiry to ascertain all the property and rights which compose this estate; that it gives exactly the financial situation of that estate, the real value of each item of property and rights which compose the same and the relationship of every one of the beneficiaries;

3. With the exception of those which are enumerated, described and mentioned at their real value in this declaration, the deceased person, namely: Mr. Hugh Quinlan has not, to my knowledge and belief, left at his death:

- a. any moveable or immoveable property or rights, the ownership usufruct or enjoyment thereof is transmitted by his death;
- 10 b. any moveables or immoveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels or objects of art, the property of which he has given in all or in part in any manner whatsoever before his death, but of which he has reserved for himself, in any manner whatsoever the possession, the control of the revenue, either in all or in part, until his death;
- 20 c. any immoveables or moveables, more particularly any moveable securities payable to the bearer, any deposits in bank or elsewhere, any jewels and objects of art the possession, control or revenue of which he has given, in any manner whatsoever, either in all or in part before his death, but the property of which, either in all or in part he had reserved to himself, in any manner whatsoever until his death;
- d. any insurance on his life under a policy effected or appropriated according to the provisions of Article 3 of Husband's and Parent's Life Insurance Act (Chapter 244, Revised Statutes, 1925);
- 30 e. any other sums of money due by an insurer by reason of his death.

4. The deceased person, namely Mr. Hugh Quinlan has not, to my knowledge and belief, disposed of any moveable or immoveable property or rights by gratuitous title, in any manner whatsoever by a disposition which has taken effect less than five years before his death, except those which are enumerated, described and declared at their real value in this declaration;

40 5. That this declaration established that the total assets of the estate amount to \$..... that his total debts amount to \$....., and there is no reason to believe that any part of those debts will be reimbursed to the estate by the creditor or that he will remit those debts;

6. That since the death of the said person, no conversion has been made of the assets which he has transmitted, to the effect

either of reducing the net value of his estate or of including or adding assets which benefit from an exemption of duty.

And I have signed,

Paul Mackay.

10

Sworn to before me Andrew George McHugh,

at Ottawa this sixth day of July 1929.

Copy of original.
J. A. Nazure,
Off. du Rev.

A. George McHugh,
a commissioner, etc.

20

NOTE:—The affidavit may be received by a notary, an officer of the Provincial Revenue employed in the Succession Duties Service, a commissioner of the Superior Court for the district, and, in special cases, by the other persons mentioned in articles 25 and following of the Code of Civil Procedure.

If the affidavit is received by a Commissioner of the Superior Court, he must file once for all at the Provincial Revenue Offices, a certified copy of his appointment and of his oath of office.

30

HUGH QUINLAN ESTATE

STATEMENT OF ASSETS AT DATE OF DEATH
JUNE 26/1927.

PROVINCE OF QUEBEC

| Item No. | Sheet No. 1. | Total |
|-------------|---|--------------|
| 40 | 1. Cash in Bank Bank of Toronto, McGill St. Montreal, Current Account | \$ 38,284.83 |
| | 2. Dividend Cheques on hand:— Union Pacific Railway \$125.00 United Securities, 12.00 | 137.00 |

Life Insurance

| | | | | |
|----|----|-----------------------------------|------------|----------|
| | 3. | Canada Life Assurance Co. | | |
| | | Policy No. 77972 | \$2,000.00 | |
| | | Canada Life Assurance Co. | | |
| | | Policy No. 84052 | 1,000.00 | |
| 10 | | Commercial Travellers Association | | |
| | | Policy No. 287 | 700.00 | 3,700.00 |

Bonds Bearer

| | | | | |
|----|----|---|--|------------|
| | 4. | Dominion of Canada, 1933, 5½%,— | | |
| | | 213 x 1000 (Par Value \$214,200.00 | | |
| | | 2 x 500 (Market Value \$104.40 | | |
| | | 2 x 100 (Accrued Interest \$1,839.79 | | 225,464.59 |
| | 5. | Dominion of Canada, 1937, 5½%,— | | |
| 20 | | 260 x 1000 (Par Value \$260,000.00 | | |
| | | (At \$107.50. | | |
| | | (Accrued Interest \$1,018.63.... | | 280,518.63 |
| | 6. | 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 |
| | 7. | Dominion of Canada, 1937, 5%,— | | |
| 30 | | 116 x 1000 (Par Value \$117,800. | | |
| | | 3 x 500 (At \$103.35 | | |
| | | 3 x 100 (Accrued Interest \$1,888.02.... | | 123,634.32 |
| | 8. | Montreal Nord Bonds, 1954, 6%,— | | |
| | | 13 x 1000 (Par Value \$13,000.00 | | |
| | | (At \$100.00. | | |
| | | (Accrued Interest \$56.30 | | 13,056.30 |
| | 9. | Montreal Light Heat & Power, 1951, 5%,— | | |
| 40 | | 25 x 1000 (Par Value \$25,000.00 | | |
| | | (At \$101.00 | | |
| | | (Accrued Interest \$298.65 | | 25,548.65 |

Registered Bonds

| | | | | |
|--|-----|---------------------------------|--|-----------|
| | 10. | Dominion of Canada, 1933, 5½%,— | | |
| | | Par Value \$15,000. | | |
| | | At \$104.40 | | |
| | | Accrued Interest \$122.35 | | 15,782.35 |

\$762,461.44

HUGH QUINLAN ESTATE

Sheet No. 2.

| | | | |
|----|-------------|--|---------------------|
| 10 | | Brought forward..... | \$762,461.44 |
| | Item No. | | |
| | 11. | Real Estate. | |
| | | 357 Kensington Avenue, Westmount, Que., Cadastral Lot No. 278, Subdivision 15, Assessed Value | \$25,350. |
| | | Increased by Succession | |
| | | Duty Office | 9,650. |
| | | | 35,000.00 |
| 20 | | | |
| | | A vacant lot of land fronting on Ken- sington Avenue in the town of West- mount, known and designated as the sub- division number fifteen of the lot number two hundred and seventy eight of the of- ficial plan and book of reference of the parish of Montreal, containing fifty feet in width by one hundred and twelve feet and six inches in depth english measure more or less. | |
| 30 | | | |
| | 12, | 1/2 Interest in the following lots situated at Verdun, Que:— | |
| | | Lot No. 4372 Assessed | \$ 2,810.00 |
| | | Lot No. 4373 Assessed | 2,810.00 |
| | | Lot No. 4386 Assessed | 2,410.00 |
| | | Lot No. 4387 Assessed | 2,410.00 |
| 40 | | Lot No. 4408 Assessed | 2,410.00 |
| | | Lot No. 4409 Assessed | 5,070.00 |
| | | | |
| | | 1/2 of..... | 17,920.00 |
| | | | 8,960.00 |
| | | | <u>\$806,421.44</u> |

HUGH QUINLAN ESTATE

Sheet No. 3

Brought Forward \$806,421.44

| Item No. | | |
|--------------|--|----------------|
| 13. | <i>Moveable Things (Quebec)</i> | |
| | Household furniture and personal effects at Montreal, Que. | 4,000.00 |
| | Automobile "Stevens" Model..... | 500.00 |
| 14. | <i>Shares in Province of Quebec</i> | |
| 15. | Villeray Quarry Co. Ltd, Montreal, Cert. 29,— 40 shares, Common (Par Value \$100.00 per share, Valued by Succession Duty Office..... | 1,200.00 |
| 16. | Canadian Car & Foundry Co. Ltd, Montreal, Cert. 5467,— 50 Shares, Common, (Par Value \$1000.00 (Market Value \$38.00 | 1,900.00 |
| 17. | Ames, Holden, McCreedy Co. Ltd. Montreal, Cert. 1100,— () 12 Shares, Common, No. par value. () Cert. 0452, — 50 shares, Common, No. par value () Cert. A-5012, — 50 shares Preferred, No. par value. () | 1.00 |
| 18. | Dominion Iron & Steel Co. Ltd, Montreal, Cert. 694, 15 shares Preferred (Par Value \$100.00 (Market Value \$4.00 | 60.00 |
| 19. | Dominion Steel Corp. Cert. B0172, B170.— 4 Shares Preferred. (Par Value \$100.00 (Market Value 15 Shares Preferred. (Par Value \$100.00 (\$30.50 — | 579.50 |
| | — 19 shares. | |
| 20. | Metropolitan Columbus Association, Montreal. Cert. 1240 — 200 shares, Common (Par Value \$5.00 (Market Value \$5.00 | 1,000.00 |
| 21. | United Securities, Ltd. Montreal, Cert. A407,— 8 Shares, Common (Par Value \$100.00 (Market Value \$50.00 | 400.00 |
| 22. | Cert. E1180—8 shares Preferred (Par Value \$100.00 (Market Value 103.50 | 828.00 |
| 23. | <i>A. W. Robertson, Ltd.</i> Cert. No. 2. — 925 shares, Cert. No. 4. — 1 share, Cert. No. 9. — 510 shares, Cert. No. 13. — 150 shares, | |
| 7, 10 & 11 (| (3 x 1/2) (1 1/2 shares at \$174.60 | 277,177.50 |
| 24. | Quinlan, Robertson & Janin, Co. Ltd, 1,151 shares, Common, valued at \$185.00 | 212,935.00 |
| 25. | Estates Interest in the Sault aux Recollets Land & Power Co, Limited, Montreal., Value \$17,500.00 — payable in 10 years | 10,000.00 |
| | Total Assets in Province of Quebec | \$1,317,002.44 |

HUGH QUINLAN ESTATE

| Item No. | Sheet No. 4 | Total |
|-------------|---|-------------|
| 26. | <i>Shares in Province of Ontario</i> | |
| | Bank of Toronto, Ont, | |
| 10 | 100 shares (Par Value \$100.00 (Market Value \$245.00 | \$24,500.00 |
| 27. | Capital Trust Corporation, Ottawa, Ont. 100 shares Common (| |
| | Subscribed, (Par Value \$100.00 per share (Partially Paid) (— \$10,000.00 — | 5,700.00 |
| 28. | Capital Life Assurance Co, Ltd. Ottawa, Ont. Cert. 619, — 25 shares, 20% paid, Par Value \$20.00 | 500.00 |
| 29. | Fuller Gravel Co., Ltd. Ivanhoe, Ont. | |
| 20 | Cert. No. 3.—1000 preferred, Par value (| |
| | Cert. No. 13.— 496 common, Par value (| |
| | Cert. No. 3.— 1 share, common, Par value (| |
| | Cert. No. 11.— 2 shares, common, Par value (| 1.00 |
| 30. | Amalgamated Petroleum Products, Toronto, Cert. No. 1., 10 shares, Par Value..... | 1.00 |
| 31. | Napanee Iron Works, Ltd. Napanee, Ont. Cert. 41,— 40 shares Common (Par Value \$50.00 Cert. 48,—200 shares Common (| |
| | Cert. 17,— 25 shares Common (Market Value \$10.00 | 2,650.00 |
| 30 | <i>Bonds in Province of Ontario</i> | |
| 32. | 1931 Bonds Ontario Club, Toronto 2nd Mortgage, 5%, \$1,700.00 — par value Nos. 601-617 incl. 17 x 100 | 1.00 |
| | Total Assets in Province of Ontario..... | \$33,353.00 |

HUGH QUINLAN ESTATE

| Item No. | Sheet No. 5 | Total |
|-------------|--|--------|
| 33. | <i>Shares in Province of British Columbia</i> | |
| | Whalen Pulp & Paper Mills, Limited Cert. MA 1757 — 150 shares Common Par Value \$100.00..... | 1.00 |
| 34. | 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 |

HUGH QUINLAN ESTATE

| Item No. | Sheet No. 6 | Total |
|---|--|--------|
| <i>Shares in the Province of Saskatchewan</i> | | |
| 35. | Moosejaw Electric Railway, Moosejaw, Certificate No. 803, 32 shares, Par Value \$100.00 | \$1.00 |

HUGH QUINLAN ESTATE

| Item No. | Sheet No. 7 | Total |
|--------------------------------|---|-------------|
| <i>Shares in United States</i> | | |
| 36. | Baltimore & Ohio R.R. New York, Certificate No. A130707, 11 shares common (Par Value \$100.00 (Market Value \$115.50 | 1,270.50 |
| 6 | 6 Pref. shares, (Par Value \$100.00 (Market Value \$79.50 | 477.00 |
| 38. | Fractional Scrip Warrant C.14698, to subscribe for 25/100 shares | 1.07 |
| 39. | Union Pacific R.R. Cert. A. 202195 50 shares common (Par Value \$100.00 (Market Value \$170.3/8 | 8,518.75 |
| 40. | Lewis Oil Co., of Oklahoma, Wilmington, Dela. Certificate No. 1665 — 1311 shares common, Par Value \$1.00 | 1.00 |
| 41. | Seabrook Box Differential R'y Axle Co. Los Angeles, California. Certificate No. 843. 20 shares Common (Par Value \$100.00 | 1.00 |
| 42. | American Differential Ry. Axle Co. Certificate No. 1450, 20 shares common | 1.00 |
| | | \$10,270.32 |

HUGH QUINLAN ESTATE
RECAPITULATION OF ASSETS

| | |
|--|----------------|
| Assets in Province of Quebec — Sheet No. 3. — | \$1,317,002.44 |
| Assets in Province of Ontario — Sheet No. 4. — | 33,353.00 |
| Assets in Province of British Columbia — Sheet No. 5. — | 2.00 |
| Assets in Province of Saskatchewan — Sheet No. 6. — | 1.00 |
| Assets in United States Sheet No. 7. — | 10,270.32 |
| Total | \$1,360,628.76 |

JULY 18/27.

HUGH QUINLAN ESTATE
STATEMENT OF LIABILITIES AT DATE OF DEATH
JUNE 26th. 1927

| Claim No. | Name | Address | Particulars | Amount |
|-----------|--------------------------|--------------|-----------------------|------------|
| 1. | H. O. Pharand, | Montreal. | Gas, Etc. | \$ 267.82 |
| 2. | W. Findlay & Co. | Westmount. | Groceries. | 447.99 |
| 3. | F. M. Ferron, | Montreal. | Funeral Exp. | 776.00 |
| 4. | Stanford's Limited, | Montreal. | Meat Acet. | 375.41 |
| 5. | Philbin's Limited, | " | Repairs. | 4.65 |
| 6. | Brennan's, | " | Dry Goods. | 32.00 |
| 7. | Miss L. Dandaneau, | " | Dry Goods. | 1,302.60 |
| 8. | Guar. Pure Milk, | " | Milk. | 43.02 |
| 9. | D'Arcy Tansey, | " | Prof. Services. | 26.50 |
| 10. | Campbell's Inc. | " | Flowers. | 9.00 |
| 11. | Wilshire Bros. | " | Flowers | 123.50 |
| 12. | Robinson & Co. | " | Candy. | 5.15 |
| 13. | Hall & Robinson, | " | Flowers. | 2.00 |
| 14. | M. J. Quigley, | " | Plumbing. | 35.00 |
| 15. | Toilet Laundries, | " | Laundry. | 22.24 |
| 16. | Ley & McAllan, | " | Flowers. | 15.15 |
| 17. | Br. Am. Dye Works | " | Dyes. | 24.70 |
| 18. | Canada Bread Co. | " | Bread. | 14.90 |
| 19. | City of Westmount | " | Light. | 47.54 |
| | | | Claim of | |
| 20. | A. W. Robertson, | Westmount, | Stratton-Stewart. | 479.48 |
| 21. | Rev. W. E. McDonough, | Montreal. | Funeral Exp. | 150.00 |
| 22. | Mrs. H. Quinlan, | Westmount. | Nurses Wages. | 140.00 |
| 23. | L. H. Leamy, | Montreal. | Funeral Exp. | 5.00 |
| 24. | Bell Telephone Co. | " | Exchange Service. | 6.90 |
| 25. | St. Paul's Academy, | " | Tuition. | 42.29 |
| 26. | W. Finlay & Co. | " | Groceries. | 92.56 |
| 27. | Guar. Pure Milk Co. | " | Milk. | 10.23 |
| 28. | City of Westmount, | | Light. | 4.01 |
| 29. | Mt. Light, Heat & Power, | | Light. | 7.88 |
| 30. | Bell Telephone Co. | " | Exchange Service. | 29.55 |
| | | | Bal. of Subscription | |
| 31. | Capital Trust Corp. | Ottawa, Ont. | 100 shares stock. | 4,230.17 |
| | | | Carried forward | \$8,773.24 |

| Claim No. | Name | Address | Particulars | Amount |
|-----------|--------------------------|-----------|---|-------------|
| | | | Brought forward | \$8,773.24 |
| 32. | Dr. F. J. Hackett, | Montreal. | Prof. Services. | 450.00 |
| 33. | W. Finlay & Co. | " | Groceries. | 301.62 |
| 34. | Dr. F. J. Hackett, | " | Prof. Services. | 35.00 |
| 35. | Guar. Pure Milk, | " | Milk. | 10.02 |
| 36. | Bank of Toronto, | " | Guarantee. | 12,000.00 |
| 37. | G. H. Godfrey & Son, | " | Meats. | 235.75 |
| 38. | Dunfields, Ltd. | " | Merchandise. | 568.00 |
| 39. | Guaranteed Pure Milk, | " | Milk. | 41.94 |
| 40. | Geo. C. Gales & Co. | " | Shoes. | 122.00 |
| 41. | W. S. Stone, | " | Drugs. | .75 |
| 42. | Montreal Water & Power, | " | Water Rates. | 31.13 |
| 43. | W. F. Hamilton, | " | Prof. Services. | 15.00 |
| 44. | Toilet Laundries, | " | Laundry. | 16.05 |
| 45. | Hall & Robinson's, | " | Flowers. | 6.50 |
| 46. | Jas. Henderson & Co. | " | Merchandise. | 3,971.95 |
| 47. | H. E. Phaneuf, | " | Merchandise. | 400.00 |
| 48. | Albert Pharand, | " | Coal. | 859.50 |
| 49. | Helen T. Drummond, | " | Prof. Services. | 24.00 |
| | | | To Reimburse for hospital and Medical Services. | 630.95 |
| 50. | Mrs. H. Quinlan, | " | Dyes. | 4.80 |
| 51. | British American Dyeing, | " | Laundry. | 1.00 |
| 52. | Toilet Laundries, | " | Shoes. | 89.25 |
| 53. | Geo. G. Gales & Co. | " | Merchandise. | 20.00 |
| 54. | Morency Freres Limited, | " | Merchandise. | 1,461.00 |
| 55. | Mappin & Webb, | " | Prof. Services. | 75.00 |
| 56. | Dr. C. C. Sutherland, | " | Prof. Services. | 170.00 |
| 57. | Dr. J. F. Rogers, | " | Merchandise. | 184.36 |
| 58. | Cassidy's Limited, | " | Notice to creditors. | 5.81 |
| 59. | Montreal Star, | " | Hairdressing. | 84.60 |
| 60. | Armand & Perot, | " | Merchandise. | 140.50 |
| 61. | Romeo Lanctot, | " | " | 15.00 |
| 62. | Sidney Carter, | " | " | 1,629.35 |
| 63. | Jul. Heim, | " | " | 836.00 |
| 64. | G. M. Gerini & Sons, | " | " | 25.50 |
| 65. | Henry Birks & Sons Ltd. | " | " | |
| | | | Total Liabilities..... | \$33,235.57 |

PLAINTIFF'S EXHIBIT P-52 AT ENQUETE.

10 Minutes, Fuller Gravel Ltd.

10

FULLER GRAVEL LIMITED

Minutes of a meeting of the Board of Directors of The Fuller Gravel, Limited, held pursuant to Section No. 43 of the Ontario Companies Act, and held at the office of A. W. Robertson, Limited, Montreal, Que. on the eighth day of August 1927. These were present:

20

Mr. A. W. Robertson,
Mr. F. D. Robertson.

The President Mr. A. W. Robertson acted as Chairman and Mr. F. D. Robertson acted as Secretary of the meeting.

The Waiver of Notice of the meeting was read by the Secretary as required under Section 43 of the Ontario Companies Act.

30

On Motion of Mr. A. W. Robertson,
Seconded by Mr. F. D. Robertson.

BE IT RESOLVED: That the company do hereby purchase from the Crookston Quarries, Limited, those properties and premises and other immoveable properties situated and composed as parts of Lots No. 8, 9 and 10 in the 4th. Concession of the Township of Huntingdon in the County of Hastings. Part of Lot 8 on the 3rd. Concession.

40

AND THAT this do purchase from A. W. Robertson, Limited all lands and premises and other immoveable property of Part Lot 8 and 9 the company situated on the 4th. Concessions of the Township of Huntingdon in the County of Hastings, Province of Ontario.

AND THAT Mr. F. D. Robertson the Secretary of the Company be and is hereby authorized to sign all deeds and documents

necessary to carry out the sale and conveyance of said lands and immoveable property on behalf of the Company.

The meeting then adjourned.

10

(Sgd.) A. W. Robertson,
Chairman.

(Sgd.) F. D. Robertson,
Secretary.

Accepted as certified true copies
By Consent.

Attorneys for Plaintiffs.

20

Attorneys for Defendant
A. W. Robertson.
Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation Limited.

FULLER GRAVEL LIMITED

Minutes of meeting of the Shareholders of the Fuller Gravel, Limited, held pursuant to Section 43 of the Ontario Companies Act, and held at the office of A. W. Robertson, Limited, Montreal, Que. on the 8th day of August 1927.

30

These were present :

Mr. A. W. Robertson,
Mr. F. D. Robertson,
Mr. A. B. Collins.

40

Mr. A. W. Robertson acted as Chairman of the meeting, and Mr. F. D. Robertson acted as Secretary of the meeting.

The Waiver of Notice of the meeting was read by the Secretary as required under Section 43 of the Ontario Companies Act.

Moved by Mr. A. W. Robertson,
Seconded by Mr. F. D. Robertson

That the minutes of meeting of the Board of Directors of this Company held today, authorizing the purchase of lands from the Crookston Quarries, Limited, those properties and premises and other immovable property situated and composed of parts of Lots No. 8, 9, and 10 in the 4th Concession of the Township of Huntingdon, in the County of Hastings, Province of Ontario for
10 one dollar,

And purchase from A. W. Robertson, Limited, those properties and premises composed as part of Lots 8 and 9 in the 3rd, 4th and 5th Concessions of the Township of Huntingdon in the County of Hastings, Province of Ontario for one dollar be and is hereby ratified and confirmed.

There being no further business the meeting then adjourned.

20 (Sgd.) A. W. Robertson
(Sgd.) F. D. Robertson
(Sgd.) A. B. Collins

Certified to be a true copy.

Accepted as certified true copies
By Consent.

Attorneys for Plaintiffs.

30

Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation Limited.

40 MEETING OF THE BOARD OF DIRECTORS
FULLER GRAVEL LIMITED

Minutes of meeting of the Board of Directors of Fuller Gravel Limited, held pursuant to Section 43 of the Ontario Companies Act, and held at the office of A. W. Robertson, Limited, 1680 St. Patrick Street, Montreal, Que. on the 30th day of August 1927.

These were present :—

Mr. A. W. Robertson,
Mr. F. D. Robertson,

10 The President Mr. Robertson acted as Chairman and Mr. F. D. Robertson acted as Secretary of the meeting.

The Waiver of Notice was read by the Secretary as required under Section 43 of the Ontario Companies Act.

The minutes of the last meeting of the board of director were read approved and adopted.

20 On motion of Mr. A. W. Robertson,
Seconded by Mr. F. D. Robertson,

That the following shares of the company be transferred from the Estate Hugh Quinlan to W. E. Tummon.

200 Shares Preferred
100 Shares Common.

This was unanimously carried.

30 There being no further business the meeting then adjourned.

(Sgd.) A. W. Robertson,
Chairman.

(Sgd.) F. D. Robertson,
Secretary.

This is a certified copy:
Accepted as certified true copies
By Consent.

40 :Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp. Limited.

MEETING OF THE BOARD OF DIRECTORS OF
FULLER GRAVEL, LIMITED

10 Minutes of meeting of the Board of Directors of Fuller Gravel, Limited, held pursuant to Section 43 of the Ontario Companies Act, and held at the office of A. W. Robertson, Limited, 1680 St. Patrick St., Montreal, Que., on the 15th day of November 1927.

These were present:

Mr. A. W. Robertson,
Mr. F. D. Robertson.

20 The President Mr. A. W. Robertson acted as Chairman of the meeting, and Mr. F. D. Robertson acted as Secretary of the meeting.

The Waiver of Notice was read by the secretary as required under Section 43 of the Ontario Companies Act.

The minutes of the last meeting of the Board of Directors were read, approved and adopted.

On motion of Mr. A. W. Robertson and seconded by Mr. F. D. Robertson:

30 That the following shares of the company be transferred from the Estate Hugh Quinlan, to:

| | |
|-----------------|----------------------|
| Geo. W. Rayner, | 200 preferred shares |
| “ | 100 common shares |
| Geo. S. McCord | 200 preferred shares |
| “ | 100 common shares |
| W. E. Tummon | 400 Preferred shares |
| “ | 199 Common shares |

This was unanimously carried.

40 There being no further business the meeting then adjourned.

(Sgd.) A. W. Robertson,
Chairman.

(Sgd.) F. D. Robertson,
Secretary.

This is a certified copy:
Accepted as certified true copies
By Consent.

Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation Limited.

10

MEETING OF THE BOARD OF DIRECTORS OF
FULLER GRAVEL, LIMITED

Minutes of meeting of the shareholders of Fuller Gravel, Limited, held pursuant to Section No. 43 of the Ontario Companies Act, and held at the office of A. W. Robertson, Limited, Montreal, Que., on the 15th day of November 1927.

20

These were present:—

Mr. A. W. Robertson,
Mr. F. D. Robertson,
Mr. A. B. Collins,
Mr. W. E. Tummon.

Mr. A. W. Robertson was requested to act as Chairman of the meeting, and Mr. F. D. Robertson to act as Secretary of the Meeting.

30

The Waiver of Notice was read by the Secretary as required under Section 43 of the Ontario Companies Act.

The chairman announced that the purpose of the meeting was the electing of a director to replace the late Hugh Quinlan, and it was on motion of Mr. A. W. Robertson, seconded by Mr. F. D. Robertson that Mr. A. B. Collins, of Belleville, Ont., be elected a director of the company. By a show of hand Mr. Collins was unanimously elected a director of the company.

40

The meeting then adjourned.

(Sgd.) A. W. Robertson
“ F. D. Robertson
“ A. B. Collins
“ W. E. Tummon

This is a certified copy:—

Accepted as certified true copies
By Consent.

10 Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation Limited.

20 MINUTES OF MEETING OF THE BOARD OF DIRECTORS
OF FULLER GRAVEL, LIMITED.

held at the Canadian Bank of Commerce, King Street West, Toronto, on Tuesday, the 22nd day of May, 1928, at the hour of two-thirty o'clock in the afternoon.

There were present:—

A. W. Robertson,
A. B. Collins.

30 On motion, Mr. A. W. Robertson, took the Chair and Mr. A. B. Collins acted as Secretary of the meeting.

The Chairman reported to the meeting that Mr. F. D. Robertson, the third Director, had executed a transfer of all his interest in the Capital Stock of the Company and was, therefore, disqualified from acting, and the Secretary then submitted to the meeting the following transfers:—

40 F. D. Robertson to J. F. M. Stewart 1 common share.
F. D. Robertson to Consolidated Sand &
Gravel, Limited. 260 common shares.

On motion duly made and seconded, the said transfers were approved, and the proper Officers of the Company directed to issue new certificates therefor.

Carried.

On motion duly made and seconded, Mr. J. F. M. Stewart, a duly qualified Shareholder of the Company, was elected a Director in the place and stead of Mr. F. D. Robertson.

Carried.

10 The Secretary then presented to the meeting the following transfers of stock:—

| | | |
|----|---|---|
| | W. E. Tummon to Consolidated Sand & Gravel, Limited | 21 common shares 50 preferred shares |
| | W. E. Tummon to John E. Russell | 1 common share |
| | W. E. Tummon to G. G. Robinson | 1 common share |
| | W. E. Tummon to F. W. Thompson | 1 common share |
| | W. E. Tummon to W. E. Newmarsh | 1 common share |
| 20 | G. W. Rayner to Consolidated Sand & Gravel, Limited | 200 preferred shares 100 common shares |
| | S. McCord to Consolidated Sand & Gravel, Limited | 200 preferred shares 100 common shares |

On motion duly made and seconded, the above transfers were approved, and the proper Officers of the Company directed to issue new certificates in connection therewith.

Carried.

30 On motion, duly made and seconded, Mr. J. F. M. Stewart was elected Secretary of the Company in the place and stead of Mr. F. D. Robertson, retired, and Mr. Stewart took over the duties of Secretary of the meeting.

Carried.

Mr. A. B. Collins then tendered his resignation as a Director of the Company and retired from the meeting.

40 On motion duly made and seconded, the resignation of Mr. A. B. Collins was accepted.

Carried.

On motion, duly made and seconded, Mr. J. E. Russell, a duly qualified Shareholder of the Company was elected a Director in the place and stead of Mr. A. B. Collins, resigned.

Carried.

Mr. J. E. Russell being present was immediately seated as a Director of the Company.

Mr. A. W. Robertson then vacated the Chair, which on motion, duly made and seconded, was taken by Mr. J. E. Russell.

10

Carried.

Mr. A. W. Robertson then tendered his resignation as President and Director of the Company and retired from the meeting.

On motion, duly made and seconded, Mr. G. G. Robinson, a duly qualified Shareholder of the Company, was elected a Director in the place and stead of Mr. A. W. Robertson.

Carried.

20

Mr. Robinson being present was immediately seated as a Director of the Company.

On motion, duly made and seconded, Mr. J. E. Russell was elected President of the Company in the place and stead of Mr. A. W. Robertson.

Carried.

On motion, duly made and Seconded, Mr. G. G. Robinson was elected Treasurer of the Company in the place and stead of
30 Mr. F. D. Robertson.

Carried.

On motion, duly made and seconded, Mr. J. F. M. Stewart was elected Vice-President of the Company.

Carried.

40 The Secretary then presented to the meeting the following transfers of stock:—

A. B. Collins to Consolidated Sand & Gravel, Limited 1 common share

A. W. Robertson to Consolidated Sand & Gravel, Limited 1550 preferred shares
513 common shares

On motion, duly made and seconded, the above transfers were duly approved, and the proper Officers of the Company directed to issue new certificates therefor.

Carried.

On motion, duly made and seconded, Mr. G. G. Robinson was elected General Manager of the Company.

Carried.

(Sgd.) A. W. R.
A. B. C.

(Sgd.) J. E. Russell,
Chairman.

10 This is a certified copy:
Accepted as certified true copies
By Consent.

Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.

20 Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation Limited.

FULLER GRAVEL, LIMITED.

Minutes of the Annual General Meeting of the Shareholders of the Fuller Gravel, Limited, held at the office of A. W. Robertson, Limited, Montreal, Que., on the 31st day of March 1928, pursuant to Section No. 43 of the Ontario Companies Act.

30

These were present:

Mr. A. W. Robertson,
Mr. F. D. Robertson.

Mr. Robertson acted as Chairman of the Meeting.

Mr. F. D. Robertson acted as Secretary of the Meeting.

40

The Secretary read the notice dated March 20th calling the meeting of the Shareholders for the 31st inst.

The minutes of the previous meeting was read, approved and adopted.

The Chairman announced that the first business on the order was the election of directors for the ensuing year, and by a show

of hands the following shareholders were elected directors for the ensuing year.

Mr. A. W. Robertson,
Mr. F. D. Robertson,
Mr. A. B. Collins.

10

The meeting then proceeded to the election of officers and the following officers were elected for the ensuing year.

Mr. A. W. Robertson, President.

Mr. F. D. Robertson, Secretary-Treasurer.

The meeting then adjourned.

20

(Sgd.) A. W. Robertson,
Chairman.

(Sgd.) F. D. Robertson,
Secretary.

Approved:
(Sgd.) A. B. Collins.

30 This is a certified copy:
Accepted as certified true copies
By Consent.

Attorneys for Plaintiff.

Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp. Limited.

40

FULLER GRAVEL, LIMITED

Minutes of meeting of the board of Directors of Fuller Gravel, Limited, held at the office of A. W. Robertson, Limited, Montreal, on the 2nd day of April, 1928.

These were present:—

Mr. A. W. Robertson,
Mr. F. D. Robertson.

10 Mr. A. W. Robertson was requested to act as Chairman of the meeting and Mr. F. D. Robertson acted as Secretary of the meeting.

The Waiver of Notice was read by the Secretary as required under Section 43 of the Ontario Companies Act.

On motion of Mr. A. W. Robertson seconded by Mr. F. D. Robertson:

20 That Mr. W. E. Tummon had requested to transfer the following shares of preferred and common stock of the company to A. W. Robertson:

550 Preferred Shares and
274 Common Shares of the Fuller Gravel, Ltd.

It was unanimously resolved to transfer the above shares from Mr. W. E. Tummon to Mr. A. W. Robertson.

The meeting then adjourned.

(Sgd.) A. W. Robertson,
Chairman.

30 (Sgd.) F. D. Robertson,
Secretary.

This is a certified copy:
Accepted as certified true copies
By Consent.

Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.

40 Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation, Limited.

FULLER GRAVEL, LIMITED

Minutes of meeting of the board of directors of Fuller Gravel, Limited, held at the office of A. W. Robertson, Limited, Montreal, Que., on the 7th day of May, 1928.

These were present:—

Mr. A. W. Robertson,
Mr. F. D. Robertson.

10 Mr. A. W. Robertson was requested to act as Chairman of
the meeting and Mr. F. D. Robertson acted as Secretary of the
meeting.

The Waiver of Notice of the Meeting was read as required
under Section 43 of the Ontario Companies Act.

The minutes of the last meeting of the Board of Directors
were read, approved and adopted.

20 Mr. F. D. Robertson announced that he wished to transfer
100 preferred shares of the company to Mr. A. W. Robertson.

On motion of Mr. A. W. Robertson,
Seconded by F. D. Robertson,

That F. D. Robertson transfer to A. W. Robertson 100 pre-
ferred shares of the company.

This was unanimously carried.

30 The meeting then adjourned.

(Sgd.) A. W. Robertson,
Chairman.

(Sgd.) F. D. Robertson,
Secretary.

This is a certified copy:
Accepted as certified true copies
By Consent.

40 _____
Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation, Limited.

MINUTES OF MEETING OF THE BOARD OF DIRECTORS
OF FULLER GRAVEL, LIMITED.

held at the Office of Messrs. Rowell, Reid, Wright & McMillan,
38 King Street West, Toronto, on Tuesday, the 22nd day of May,
10 1928, at the hour of 10.30 o'clock.

There were present:—

A. W. Robertson,
A. B. Collins.

On motion, Mr. A. W. Robertson, took the Chair and Mr. A. B. Collins acted as Secretary of the meeting.

The Chairman reported to the meeting transfer of a number
of shares of Capital Stock (Common) of the Company as fol-
20 lows:—

W. E. Tummon to A. W. Robertson 274 Common Shares.

On motion, duly made and seconded, the said transfers were approved, and the proper Officers of the Company directed to issue new certificates therefor.

Carried.

The Chairman then reported to the meeting transfer of a number of shares of Capital Stock (Preferred) of the Company as follows:—

30 W. E. Tummon to A. W. Robertson 550 Preferred Shares
F. D. Robertson to A. W. Robertson 100 Preferred Shares.

On motion, duly made and seconded, the said transfers were approved, and the proper officers of the Company directed to issue new certificates therefor.

Carried.

(Sgd.) A. B. Collins.

(Sgd.) A. W. Robertson.

This is a certified copy:
40 Accepted as certified true copies
By Consent.

Attorneys for Plaintiffs.

Attorneys for Defendant
A. W. Robertson.
Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation, Limited.

PLAINTIFF'S EXHIBIT P-76 AT ENQUETE

Page 4 of ledger Re: 1st original Declaration.

10

20

30

40

HUGH QUINLAN ESTATE

Brought Forward \$ 966,188.44 ✓

Shares in Province of Quebec, Cont'd.

Market Value.

11 Hugh Quinlan & Janin Co. Montreal, 1151 shares Common; Quinlan, Robertson & Janin, Ltd. }
 250 shares Common; Amiasite Asphalt, Ltd. }
 250 do do do do do }

Value fixed at 1885

9-11-1927

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 ✓

Total Assets in Province of Quebec \$1,126,188.44 ✓

Shares in Province of Ontario.

Cert. paid 12-8-21
 Cert. paid 12-8-21
 Cert. paid 12-8-21

Bank of Toronto, Toronto, Ont. Cert. , 100 shares; par value \$100. \$ 245.00 24,500.00 ✓ ✓
 Capital Trust Corporation, Ltd. Ottawa, Ont. 100 shares Common subscribed (Partially Paid), par value of \$100.00 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. , 1000 preferred, par value) 1.00 ✓
 do , 496 common, do)
 Amalgamated Petroleum Products, Toronto, Cert. No. 1, 10 shares, par value *cert. 11-9-27* 1.00 ✓

Carried Forward \$30,702.00 ✓

DEFENDANT'S EXHIBIT D-R-48 AT ENQUETE

Six letters from Capital Trust and from A. W. Robertson.

10

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

August 16th, 1927.

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

20

Re Estate Hugh Quinlan

Dear Sir:—

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 proposition 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 ever received one dollar from the proposition directly nor 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.

30

40

Yours truly,

A. W. Robertson.

AWR/

Enclosed find Memo of Profits & Losses.

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

10

FULLER GRAVEL, LIMITED
PROFITS AND LOSSES

| | | | | | |
|------|----------|-------------|------|------------------|-------------|
| 1924 | Net Loss | 10,480.79 | 1925 | By net profit... | 8,568.41 |
| 1926 | Net Loss | 11,117.49 | | By balance net | |
| | | | | loss for 3 years | 13,029.87 |
| | | <hr/> | | | <hr/> |
| | | \$21,598.28 | | | \$21,598.28 |

20 NOTE:
The salary of one
salesman was not in-
cluded 1926 losses.

August 29th, 1927.

Angus W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal.

30 Dear Mr. Robertson:

I have considered this question of a guarantee of one fourth of \$40,000. which Messrs. Quinlan, Robertson & Janin Ltd are asked to furnish to the Royal Securities Corporation Ltd, in connection with the Railway Exchange Building.

40 I am sorry to have to tell you that I will be unable to advise the testamentary executors and trustees to the Estate of the late M. U. Quinlan to consent to such a guarantee being furnished.

As I have already explained to the testamentary executors, I believe that the interests of the Estate in Quinlan, Robertson & Janin Limited should be liquidated as soon as possible, and those indefinite guarantees will unduly postpone such liquidation.

Yours very truly,

JLP/GQ.

CAPITAL TRUST CORPORATION Limited
10 Metcalfe Street
Ottawa, Canada.

10 Hon. J. L. Perron, K.C.,
C/O Messrs. Perron, Vallee & Perron,
Barristers & Solicitors,
Themis Bldg.,
10 St. James St. W.,
Montreal, P. Q.

April 2nd, 1929.

Re:—Hugh Quinlan Estate — Dredging Plant at Port Stanely.
23H.

Dear Sir:—

20 On February 19th, 1929, the question of selling Dredge King Edward, Tug Ethel 20, Dump Scow, was discussed by Mr. Robertson and the writer. Mr. Robertson suggested that we advertise this Dredge for sale in the newspapers. We have done this, but have received no inquiries. This is in reference to — Dredge King, Edward, Tug Ethel 20, Dump Scow, all wooden hulls, which belongs to A. W. Robertson, Ltd., situated at Port Stanley, Ontario.

We are informed by Mr. Robertson that this Dredge should bring about \$50,000.00 but they would likely be glad to accept \$40,000.00, if we should receive an offer for that amount.

30 We are in receipt of a letter from Mr. Robertson, dated the first of April, reading as follows:—

40 “You should consult Hon. J. L. Perron re sale of Dredging Equipment with a view of deciding some course to sell to the highest bidder after legal advertising. Some years ago, I bid on an Asphalt plant by sealed tender which tenders were opened in the bidders presence. I assume your advertisement were not productive of any replies. The loss of interest, watching and Insurance are several thousand dollars annually on the Equipment in question.”

Will you kindly prepare the necessary forms of advertising calling for sale by tender, as suggested by Mr. Robertson with a clause, no doubt, that the highest bid will not be necessarily accepted.

Yours very truly,

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

ELP/LS.

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

10

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

June 4th, 1929.

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

Re Estate H. Quinlan and
Ville Lasalle Property Mortgage.

20 Dear Mr. Perron:—

Today, we are issuing a cheque from Section 8 a/c to pay off the Mortgage of \$13,500, that the late Hugh Quinlan and myself held against the Lasalle Property. The payment of the interest on the Mortgage was discussed some time ago with you. There seems no valid reason why we should take interest, because it is taxable. Ultimately, all of the Assets of A. W. Robertson, Limited will be divided equally between the Quinlan Estate and myself as Capital. However, you know best what should be done so kindly advise us.

30

We shall pay M. J. O'Brien, Limited six thousand dollars from Section 8 a/c to keep our respective drawings approximately correct.

Yours truly,

A. W. Robertson,

AWR/L.

L.

July 15th., 1930.

40 A. W. Robertson, Esq.,
1440 St-Catherine Street, West,
Montreal.

Dear Sir:—

We have taken up the question as to your liability for income tax upon the executor's fee of \$1,000. which you received from the state Hugh Quinlan with Mr. McCaffrey, of the Income Tax Department.

We understand that you do not keep any portion of this sum personally but that you have handed it over each year to certain beneficiaries of the Estate Hugh Quinlan who, you consider, are most in need of the money.

10 Mr. McCaffrey advises us that there is no way in which you can claim exemption of income tax on this amount.

The Quinlan heirs cannot be considered a charitable institution within the meaning of the recent amendment to the Income Tax law and the fact that you may dispose of monies coming to you by way of donation, which is equivalent to pure charity, does not entitle you to list such money under any other heading than revenue.

Yours very truly,

20
ECM/DD.

Perron, Vallée & Perron,
Per.....

PLAINTIFF'S EXHIBIT P-C-25 ON DISCOVERY

*Correspondence between Hon. J. L. Perron and Capital Trust
Re: Fuller Gravel, Limited.*

30

August 20th, 1927.

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

Re — Hugh Quinlan Estate
Fuller Gravel Stock.

40

Dear Sir:—

We beg to enclose herewith copy of a letter which we have received from our Co-Executor A. W. Robertson, in regard to the above matter.

We understand that Dr. Connolly has already discussed this matter with you in Montreal, and that you will advise us if it

will be in order to accept the offer of \$50,000.00. for Mr. Quinlan's interest in the Fuller Gravel Company, Limited.

10 Considering the nature of the investment which is not a Trustee investment, we would be inclined to accept this offer, providing you make your recommendation that it would be in order for the Executors to accept same.

Yours very truly,

ELP/RR.
Enclosure.
True copy.
Paul Mackay.
M. A. Niding.

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

20

PERRON, TASCHEREAU, VALLEE, GENEST & PERRON
Barristers & Solicitors
Montreal.

August 22nd, 1927.

Capital Trust Corporation
Ottawa, Ont.

30

Re—Hugh Quinlan Estate (Fuller Gravel Stock)
Dear Sirs:—

I have your letter of the 20th inst., enclosing copy of letter from Mr. A. W. Robertson, your co-executor.

40 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 \$50,000.00 for its interest in this corporation, it should dispose of it.

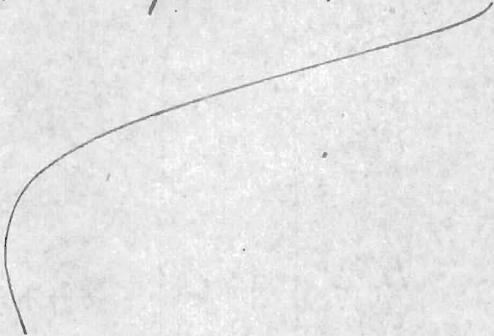
Yours very truly,

(Sgd.) J. L. Perron.

JLP/HK.
True copy.
Paul Mackay.
M. A. Niding.

| | | | |
|------------------|------|------|--------------|
| Out. Ammeside | 200 | P-2- | P-253 |
| " " | 199 | P-3 | 546 |
| " " | 1 | P-4 | 548 |
| Ammeside. | 1 | P-9 | P. 37 X (5) |
| " | 49 | P-10 | P. 127 X (5) |
| " | 200 | P-11 | P. 128 X (5) |
| QRJ. | 1150 | P-26 | 164 X (5) |
| " | 1 | P-27 | 165 X (5) |
| Fuller nos 17-22 | | P-50 | 494 |
| 044010 | | P-51 | 507 |

Stopped at P. 376
at 11.15. April 19/47



DEFENDANT'S EXHIBIT D-R-4 AT ENQUETE.

Correspondence between Hon. J. L. Perron & A. W. Robertson.

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

10

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

August 22nd 1927.

Re Estate Hugh Quinlan

Dear Sir:—

20 If we cannot sell all the Quinlan Estate holdings in Fuller Gravel, Limited, would you favor selling from twenty to fifty per cent of them? It is not an easy matter to interest any one in the proposition in question. I can sell forty per cent to two of our men, but they want my help to finance. If I could sell the other sixty per cent to people of means, I would help our two men, for they are selling the product of the Pit. In any case, no one will pay cash. The stock can remain in the possession of the Trust Company; but stand in the name of the purchasers.

Yours truly,

AWR/

A. W. Robertson.

30 PERRON, TASCHEREAU, VALLEE, GENEST & PERRON
Barristers and Solicitors
Montreal.

August 29th, 1927.

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

Re: Estate Hugh Quinlan and
Fuller Gravel, Limited

40 Dear Mr. Robertson,

Owing to my absence of the city your letter of the 22nd instant reached me only this morning.

If you cannot sell all the Quinlan Estate holdings in Fuller Gravel, I would favour selling part of them as mentioned in your letter.

Yours truly,

JLP/MB.

J. L. Perron.

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

Sept. 13th 1927.

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

Re Estate Hugh Quinlan,
Fuller Gravel, Limited.

Dear Sir:—

I can dispose of 1/5 of the Quinlan Estate Stock in the Fuller Gravel, Limited, to Roy Miller of Toronto if his note for the first payment will be acceptable. If he buys, a friend of his will
20 purchase an equal amount of stock, in which event there will be only 1/5 left to sell. I consider Roy Miller's note good. In any case the stock will remain in the hands of the Capital Trust Corporation until it is fully paid. Kindly advise me as to your opinion re the sale to Roy Miller. His friend will pay cash for his first payment.

Yours truly,

A. W. Robertson.

AWR/

30

(Copy)

Nov. 14th, 1927.

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

Re Estate H. Quinlan and
Fuller Gravel Ltd.

Dear Sir:—

I have now dispose of all the H. Quinlan Estate holdings in
40 Fuller Gravel Limited. The Capital Trust Corporation, have received twenty thousand dollars in payments on a total of fifty thousand. In order to dispose of the last 2/5 of the stock in question, I advanced the purchaser five thousand dollars. No one wanted the stock as an investment, so I had to induce people to come in by agreeing to help them. In each case, they are people who can help to make the company a success.

Yours truly,

AWR/

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

10

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

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

July, 9th, 1929.

Dear Mr. Perron:—

20 The Capital Trust Corporation has mailed me a cheque for One thousand dollars in payment of 1928-29 fees as co-executor of the Estate Hugh Quinlan. You will recollect that I took the fees last year and endorsed the cheque in favor of H. Dunlop because he needed the money. Another Son-in-law E. Ledoux who works for us is five hundred dollars in debt, and as H. Dunlops' wife has been ill, I thought it might be advisable to divide the cheque between the two. The unpalatable part is, I have to pay the Income Tax.

Yours truly,

30 AWR/L.

A. W. Robertson.

DEFENDANT'S EXHIBIT DR-46 AT ENQUETE

Seven letters of Capital Trust & Robertson.

CAPITAL TRUST CORPORATION

Ottawa, August 23rd, 1927.

40 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 :—

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

10 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 of it. ” This letter speaks for itself.

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

Yours very truly,

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

ELP/AMR.

(Copy)

Oct. 5th 1927

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

Re Estate Hugh Quinlan 20

Dear Sirs :—

40 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,

A. W. Robertson, Limited.

LNL.

(Copy)

Oct. 16th 1927.

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

Re Estate H. Quinlan,
Fuller Gravel Stock

Dear Sirs :—

20 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 CERTIFICATE OF POST OFFICE REGISTRATION

No. 296

R. H.

Postmaster.

Date Stamp Montreal, P. Q. Dec. 1 27.

40 This certificate should be kept and submitted in case it should become necessary to make enquiry for the registered article.

The Post Office keeps a complete record of the registered article; but the sender, should he desire to do so, might write the name of the person to whom the registered article is addressed on the back hereof as a further means of identification with records of his own.

(Copy)

Dec. 1st 1927

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

Re Estate Hugh Quinlan
Fuller Gravel, Limited Stock

Dear Sirs :—

20 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 respective-
ly, to kept by you.

Yours truly,

A. W. Robertson, Limited.

LNL.

30

(Copy)

Jan. 5th 1928

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

Re Fuller Gravel Limited
Stock.

40

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.

Yours truly,

AWR/

(Copy)

Jan. 9th 28

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

10

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.

No 08 — 400 Preferred Shares.
21 — 199 Common Shares.

20

Yours truly,

A. W. Robertson, Limited.

LNL.

(Copy)

May 24th 1928

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

30

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 shares Com—name of Geo. S. McCord.

No 06 for 200 shares Pref—name of Geo. W. Rayner.

40

19 for 100 shares Com—name of Geo. W. Rayner.

I enclose my cheque for fifteen thousand dollars in full pay-
ment for the above mentioned shares of stock. Would you kind-
ly advise G. S. McCord, 611 King St. East, Toronto, 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 transac-
tion. You can then bill each with his share of accrued interest.

Yours truly,

A.WR.

(Copy)

Oct. 30th 1928

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

10 Re Estate H. Quinlan and Fuller Gravel, Limited
Financial Statements.

Dear Sir :—

20 Replying to yours of the 29th inst., we herewith enclose copies of Financial Statements 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 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.

30

Yours truly,

LNL.

A. W. Robertson, Limited.

PLAINTIFF'S EXHIBIT P-C-5 ON DISCOVERY

Capital Trust File — Re: Quebec Succession Duty.

40

August 27th, 1927.

Succession Duty Office,
Montreal, Que.

Attention Mr. Lague.

Gentlemen:—

We beg to enclose herewith Quinlan, Robertson & Janin, Limited, statements of assets and liabilities for the years 1922-3-4-5-6-7. These statements we hope will give you the information requested by you sometime ago.

We will forward you in the course of a few days copy of the statements for A. W. Robertson, Limited.

10 The writer was prevented from going to Montreal this week, but expects to have occasion to visit you during the course of next week.

Yours very truly,

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

ELP:WL.

Encls.

True copy.
Paul Mackay.
A. Dagenais.

20

le 1er septembre 1927.

Monsieur E. L. Parent,
Directeur du Service des Successions
Capital Trust Corp.,
Ottawa.

RE: SUCCESSION HUGH QUINLAN, No 3570

30 Monsieur:—

Nous accusons réception des bilans de la Quinlan, Robertson & Janin Ltée et à ce sujet auriez-vous l'obligeance de nous donner la valeur municipale des propriétés.

Auriez-vous également l'obligeance de nous donner des informations sur l'item 76177.27 (Reserves for maintenance to cover guarantees) au Passif, de la même cie.

40

Votre bien dévoué,

Le Percepteur du Revenu Provincial
Par "J. A. Lazure"
Officier Spécial.

JAL/YG.

True copy.
Paul Mackay.
A. Dagenais.

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

September 13th, 1927.

Attention Mr. Leamy.
Re:—Hugh Quinlan Estate — File 407.

Dear Sir:—

10 We beg to enclose you herewith copy of a letter which we have received from the Provincial Revenue Office, dated the 12th of September, asking a reply to their letter dated the 1st of September, 1927, relative to the real estate belonging to the Quinlan, Robertson & Janin, Ltd.

Please note the last paragraph of letter September 12th re. \$76,177.27. Will you kindly let us have the information so as to enable us to take the matter up with the Succession Duty Office.

Yours very truly,

20 ELP:BP.
ENCL.
True copy.
M. A. R. Kehoe.
M. A. Niding.

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

Monsieur J. E. Lague,
a/s Bureau du Revenu Provincial,
Montréal, Qué.

le 15 septembre, 1927.

30 Re: Succession Hugh Quinlan, File No 3570.

Monsieur:—

Pour faire suite à notre conversation d'hier, en rapport avec l'Item Immeuble, 357 Avenue Kensington, Westmount, Quebec, P. Q., nous avons eu l'occasion de discuter cet item avec Monsieur Connolly notre Gérant, et Monsieur Connolly est sous l'impression que \$35,000.00 sera à peu près le plus que nous pourrions espérer réaliser s'il nous était nécessaire de vendre la propriété dans le moment.

40 Il croit même qu'il sera difficile de trouver un acheteur à \$35,000.00.

Vos tout' dévoués,

ELP/HD.
Typed: MAN.
True copy compared & certified by:
Paul Mackay.
M. A. Niding.

The Capital Trust Corporation.
Per: E. L. Parent, L.A.,
Directeur des Successions.

le 15 septembre, 1927.

Monsieur J. E. Lague,
Bureau du Revenu Provincial,
445 Rue St. Gabriel,
Montréal, Qué.

10 Re: Succession Hugh Quinlan, File No 3570.

Monsieur:—

Nous accusons réception de votre lettre du 13 courant dans laquelle vous nous faites parvenir les deux certificats suivants,— 3570-100 actions de la Capital Trust Corporation Ltée, 3570-100 actions de la Banque de Toronto.

20 Nous regrettons que vous nous avez pas fait parvenir les certificats pour les Items suivants, qui sont aussi situés dans la Province d'Ontario.

Capital Life Co. Ltd. of Ottawa.

The Fuller Gravel Co. Ltd. — Invahoe, Ont.

The Amalgamated Petroleum Products, — Toronto, Ont.

The Napanee Iron Works Ltd. — Napanee, Ont.

The Ontario Club, Toronto Bonds.

30 Tel que nous vous avons informés hier, les bonds de la Ontario Club n'ont aucune valeur, ceci représente un placement dans un Club politique. La Napanee Iron Works; la valeur que nous avons donné \$10.00 par action, est plus que nous pouvons obtenir dans le moment. Les deux autres Compagnies, nous nous sommes informés, n'avaient pas de valeur à la mort de Monsieur Quinlan.

40 Si vous voulez être assez bon de nous faire parvenir les certificats, ceci complétera notre filière en rapport avec les actions de la province d'Ontario.

Vos tout dévoués,

Capital Trust Corporation,
E. L. Parent, L.A.,
Directeur des Successions.

ELP/HD.

Typed: MAN.

True copy compared & verified by:

Paul Mackay.

M. A. Niding.

Monsieur J. E. Lague,
Bureau du Revenu de la Province,
445 rue St. Gabriel,
Montréal, Qué.

Octobre le 21, 1927.

Re: Quinlan, Province of Quebec
Succession Duty.

10 Monsieur:—

Nous accusons réception de votre lettre du 19 courant dans laquelle vous nous demandez s'il serait possible que notre Monsieur Parent passe à vos bureaux au sujet des valeurs des actions pour ce qui concerne principalement les Compagnies A. W. Robertson Ltée, et Hugh Quinlan & Janin Ltée.

Il nous fait plaisir de vous informer que notre Monsieur Parent pourra être à vos bureaux une journée la semaine prochaine, c'est-à-dire durant la dernière semaine d'octobre.

20 Tel que demandé, nous vous remettons ci-joint documents notariés dans lesquels Madame Quinlan renonce à la communauté qui existait entre elle et son mari afin de profiter des avantages que lui confère le testament.

Vos tout dévoués,

ELP/HD.

Encl.

Typed: MAN.

True copy and verified by:

30 Paul Mackay.
M. A. Niding.

Capital Trust Corporation,
Per: E. L. Parent, L.A.,
Directeur du service des Successions.

October 25th, 1927.

Messrs. Petrie, Raymond, & Co.
Transportation Bldg.
120 St. James St.
Montreal, Que.

Dear Sirs:—

40 We beg to thank you for your letter of the 27th instant, in which you advise us that in your opinion the Item of \$52,868.07, Ontario Amiesite Limited, appearing in the financial statement of Messrs Quinlan, Robertson & Janin Ltd., as to the 31st of March 1927, has no value.

Yours very truly,

ELP/HD.

True copy.

M. A. R. Kehoe.

Paul Mackay.

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

(Copy)

Montreal, October 27th, 1927.

10 A. W. Robertson, Esq.,
and
Capital Trust Corporation
Executors Estate Late Hugh Quinlan,
Montreal, Que.

Dear Sirs:—

20 We beg to advise you that as auditors of Messrs. Quinlan,
Robertson and Janin, Limited, and Ontario Amiesite, Limited,
the latter Company has steadily shown a loss, and, in our opinion
the item of \$52,868.07 due by Ontario Amiesite, Limited, to
Quinlan, Robertson and Janin, Limited, as at March 31, 1927, is
of no value.

Yours truly,

'sgd' Petrie Raymond & Co.

AJMP/RB.

Original letter sent to Mr. J. A. Lazure, Montreal.

30 True copy.
M. A. R. Kehoe.
Paul Mackay.

Nov. 21st, 1927.

J. A. Lazure, Esq.,
Accountant, Succession Duty Office,
445 St. Gabriel St.,
Montreal, Quebec.

40

Re — Hugh Quinlan Estate
Succession Duty — 401.

Dear Sir:—

We beg to acknowledge receipt of your record No. 3570,
showing that the amount of \$1,169,814.76 has been increased by
\$294,636.50. Will you kindly let us have a statement showing
the particular items that have been increased so as to enable us
to have these recorded on our files.

The debts total shows \$33,235.57, while our previous statement was \$37,147.17. Please furnish us with the items of liabilities which you have disallowed.

Yours very truly,

10 ELP/AMR.
True copy.
M. A. R. Kehoe.

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

File No. (Succession.)
Capital Trust Corporation,
No. 10 Metcalfe St.,
Ottawa, Ont.
No. 3570.

Nov. 22nd, 1927.

Re: Estate Hugh Quinlan

20 Dear Sirs:—

Replying to your enquiry of the 21st instant, we beg to report as follows:

Assets.

| | |
|--|------------|
| Increase on real estate: | \$9,650.00 |
| “ Villeray Quarry à 30.—\$1,200. declared \$1.00.... | 1,199.00 |
| “ A. W. Robertson Co. 1587½ à \$240 “ \$100. | 222,250.00 |
| “ Hugh Quinlan & Janin Ltd. 1151 sh. à 185 declared \$150,000.00 | 62,935.00 |

Total increase:.....\$296,034.00

30 Deduct: 15 sh. Dominion Iron & B Steel à \$4.

| | |
|----------------------------------|-------------------|
| declared at \$30.50 | \$397.50 |
| “ Metropolitan Columbus Ass..... | 1,000.00 1,397.50 |

Net increase.....\$294,636.50

Liabilities.

40 Debts not allowed : Cemetery lot :..... \$1,911.60
Widow's mourning 1,000.00
Sundry Small claims 1,000.00

\$3,911.60

Hoping that these explanations will be satisfactory,

We remain,

Yours truly,

True copy.
M. A. R. Kehoe.
Paul Mackay.

The Collector of Provincial Revenue
per “J. A. Lazure”
Special officer.

December 28th, 1927.

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

Re—Hugh Quinlan Estate
Succession Duty — 401.

10 Dear Sir:—

In further reference to our letter of Nov. 21st, we beg to enclose herewith copy of a letter which we have received from the Succession Duty Office, dated Nov. 22nd, advising of changes of values of several items as reported for the purpose of Succession Duty. You will notice that the important changes in amounts are as follows:—

20 A. W. Robertson, Ltd. stock increased \$222,250. they having valued the shares at \$240.00 instead of \$100. as valued by us. In regard to this item the total value of the shares held by the Estate at the Succession Duty valuation is approximately \$380,000.00.

Quinlan & Janin, Ltd. is also increased by \$62,935.00.

30 The rest of the items are too small to bother with in an estate of this size. The total increase you will notice is \$294,636.50 and according to the Succession Duty Valuation leaves the estate valued at \$1,463,000.00 which is the valuation used for the purpose of Succession Duty and considering the size of the Estate, this appears to us to be a fair valuation. We cannot very well contest the values given by the Succession Duty Office in regard to the A. W. Robertson Ltd. and Quinlan, & Janin, Ltd. stock as their valuation is based on the financial reports themselves of the two companies referred to. As there are quite a number of other items which are of greater value than shown in our valuation, we are inclined, provided you agree, to accept the figures of the Succession Duty Office as final.

40 Kindly let us have your opinion at your earliest convenience and we will arrange to pay the balance due for Succession duty.

Yours very truly,

ELP/AMR.
True copy.
M. A. R. Kehoe.
Paul Mackay.

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

Montreal, Dec. 29th, 1927.

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

10 Re: H. Quinlan Estate
Succession Duty 401.

Dear Sirs:—

I do not know what to say regarding the contents of your letter of the 28 inst. As you know A. W. Robertson, Limited, will never even return One hundred and Forty dollars a share to the Quinlan Estate and myself unless the land we hold becomes
20 immensely valuable, a prospect that is not bright. The plant, too, cannot be sold for a fraction of its value. So long as Mr. Quinlan and I were willing to furnish security and money for contracts, and devote our time to business, it made money, but with these assistances lacking it must slowly liquidate and I never hope to get much more than one hundred on our paid up capital. Have you advised the Succession Office that that we had to write off all the McNulty stock amounting to more than ninety thousand dollars? So far as Quinlan, Robertson & Janin, Ltd. is concerned, you know neither you nor I can get anyone to buy it, and pay any reasonable sum for it, A. W. Robertson Ltd. will be slowly
30 liquidated to the last dollar. Could you not ask that you pay them One hundred on it, and the balance with interest when it is liquidated. All the big work that A. W. Robertson, Limited has is finished so far as big profits are concerned.

Yours truly,

(sgd) A. W. Robertson.

AWR/
MAN.

40 P.S. See our letters of October
29th re McNulty stock.

True copy.
M. A. R. Kehoe,
Paul Mackay.

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

December 31st, 1927.

Re—Hugh Quinlan Estate.
Succession Duty — 401.

10 Dear Sir:—

We acknowledge receipt of yours of the 29th, instant, and in view of the information given therein we are taking the matter of the A. W. Robertson, Ltd. and Quinlan & Janin, Ltd. stocks up with the Succession Duty Office, and see if we can succeed in having the Succession Duty Office revise their valuation.

Yours very truly,

20 ELP/AMR.
True copy.
M. A. R. Kehoe,
Paul Mackay.

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

Montreal, Canada

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

Jan. 2nd, 1928.

Re Estate Hugh Quinlan
Succession Duty.

30 Dear Sirs:—

40 My opinion is that if you would elicit the co-operation of Hon. J. L. Perron you would obtain a reduction in the Succession duties. If you refer to my correspondence of Oct. 29th, you will observe that I wrote to Mr. Perron when I instructed our book-keeper to write off the D. J. McAnulty stock credit in our books. The Doheny, Quinlan & Robertson, Limited credit, too, must be written off as it realized nothing. As I have stated before, and as you have learned from other Estates, a contractors plant is not worth more than scrap iron prices when he is no longer able to operate it. I do not intend to operate A. W. Robertsen. Limited, to any extent; but to wind it up when Section No 8 of the Welland Ship Canal is finished.

Yours truly,

AWR/
True copy.
M. A. R. Kehoe.
Paul Mackay.

“A. W. Robertson”

January 4th, 1928.

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

re — H. Quinlan Estate.
Succession Duty — 401.

10 Dear Sir:—

We beg to acknowledge receipt of your letter of the 2nd, instant, and as suggested therein we have written to the Hon. Mr. J. L. Perron asking him to take the matter of the valuation of the A. W. Robertson, Ltd., and Quinlan, & Janin, Ltd., stocks up with the Succession Duty Office, and endeavour to have them accept our valuation or at least to have them revised the valuation placed on the said stocks by the Succession Duty.

20 On receipt of Mr. Perron's reply we will communicate further with you.

Yours very truly,

ELP/AMR.
True copy.
M. A. R. Kehoe,
Paul Mackay.

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

30

Montreal, March 19th, 1928.

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

Re: Estate Hugh Quinlan.

Dear Sir:—

40 On the 17th inst. the Hon. J. L. Perron, advised me that he was interviewed by Mr. Begin, Collector of Quebec Provincial Revenue, in reference to additional information regarding the H. Quinlan Estate, Dr. Connolly phoned to me last week stating that Mr. Parent would shortly resume negotiations with Mr. Begin re the matter in question. Apparently, if we do not settle, we shall be pursued so long as there is a cent outstanding. It seems too bad to have to pay more than we think is fair, but Mr. Begin is the final judge.

10 Hon. J. L. Perron advised me that no one should retain in his possession endorsed stock certificates for advances, feeling that they were equal to having them registered in his name. He says the Courts hold that a bankrupts stock certificates are his property so long as his name is in the Stock Transfer Book. This fact may interest the Quinlan Estate because of unpaid balances on the Fuller Gravel Limited Stock, for, though our 1927 operations were as good as we could ever expect, we did not quite earn a fair depreciation and people might discontinue payments; but this only serves to show that the Estate was well paid even if they never got anymore. As a matter of interest, I should be pleased to discuss this with Dr. Connolly, and show him the Fuller 1927 statement.

Yours truly,

(Sgd) A. W. Robertson.

AWR/
20 Typed: MAN.
True copy.
M. A. R. Kehoe,
M. A. Niding.

April 11th, 1928.

HUGH QUINLAN ESTATE.

QUEBEC SUCCESSION DUTY.

30

Interview in Montreal on April 10th, with Hon. J. L. Perron, Mr. Robertson, Mr. Leamy and Mr. Begin of the Quebec Succession Duty Office.

40 We discussed at length the matter of the Succession Duty Tax on the item A. W. Robertson, Ltd. and went over the different financial statements for 1926 as well as for 1927, and have come to the conclusion that the value of the Estate share in the A. W. Robertson, Limited at the time of Mr. Quinlan's death, could not very well be less than \$180.00 per share.

Mr. Perron will try to arrange with Mr. Begin of the Department with respect to this valuation.

(sgd) E. L. P.
Estates Manager.

ELP/AMR.
Typed: MAN.
True copy.
M. A. R. Kehoe,
M. A. Niding.

(Copy)

Quebec, April 27th, 1928.

10 The Honourable J. L. Perron,
Montreal.

Re Hugh Quinlan Estate.

Dear Mr. Perron:—

I received this morning from Mr. Robertson statement of the annual net profits of the A. W. Robertson Limited firm, for eight years, 1920 to 1927 inclusively.

20 The rule which I have established regarding the valuation is based upon an average profit made during the five years previous to the decease, and not beyond or after that period, when the company has been in operation for five years or more. You no doubt understand the wisdom of this. When the profits previous to the five years are low, we are asked to take them and when the profits are considerably more, they are not offered to us, in fact they are concealed from us. Consequently, the limit is five years.

30 However, in this particular case, I have consented to make an exception. I expected what has happened i.e. that the annual average for eight years is lower than the annual average for five years. The annual average being based on eight years, the result naturally is different to that of five years' operation. I have made the calculations. The net value per share is \$174.60.

I do not wish this deviation from an established rule of our department to serve as precedent, as otherwise, I shall alter this five years' basis on one of ten years for everyone, when the
40 Company has been operating for ten years and more.

Yours very truly,

The Comptroller of the Provincial Revenue.
(sgd) J. A. Bégin.

BFB/—
Certified Copy.
B. Bourgeois.
M. A. Niding.

May 10th, 1928.

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

Re — Hugh Quinlan Estate
Prov. of Quebec Succ. Duty.

10

Dear Sir:—

We beg to enclose herewith cheque in favor of the Provincial Treasurer for \$11,167.26 being in final settlement of Succession Duty due the Province of Quebec. We have figures interest to the 15th, instant so as to give us ample time. Will you kindly countersign the cheque and return to us.

20

The reduction of the value of the A. W. Robertson, Ltd., shares reduces the tax payable by a little over \$6,000.00 and it was certainly worth while to fight a little for it.

Yours very truly,

ELP/AMR.
enclosure.

True copy.
M. A. R. Kehoe,
M. A. Niding.

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

30

Le 1er mai, 1929.

M. J. A. Lazure,
Bureau du Percepteur du Revenu,
445 rue St. Gabriel,
Montréal, Que.

40

re Succession Hugh Quinlan
Droits de Succession Québec — 401.

Cher Monsieur,

Nous avons l'honneur de vous informer que depuis que nous avons déposé notre rapport au département nous avons découvert un item de \$16,666.66 dû par Peter Lyall & Sons Ltd., à la succession Quinlan, dont la moitié a été payée et l'autre moitié réglée par un billet.

Si vous avez une formule spéciale que vous désirez que nous remplissions comme déclaration supplémentaire en rapport avec cet item, veuillez nous la faire parvenir et obliger.

Vos tous dévoués,

10

Capital Trust Corporation, Ltd.
per: E. L. Parent, L.A.,
Directeur des Successions.

ELP/PEM.
True copy.
Paul Mackay.
A. Dagenais.

May 30, 1929.

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

re Hugh Quinlan Estate
Quebec Succession Duties — 401.

Dear Sir:—

30 We beg to enclose herewith additional declaration, in triplicate, having regard to Province of Quebec Succession Duty re item of Peter Lyall & Son Limited, \$16,666.66, which item was discovered after we had paid the Succession Duties.

We took up this matter with Mr. Perron who advised us to refer same to the Succession Duty Office and they ask for the enclosed additional declaration, the three copies of which kindly sign between the two pencil crosses, returning all three copies to us.

40

Yours very truly,

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

ELP/PEM.
Encls.
True copy.
Paul Mackay.
A. Dagenais.

Mr. A. W. Robertson,
Room 1005, Keefer Bldg.,
1440 St. Catherine St. W.,
Montreal, Que.

June 7, 1929.

re Hugh Quinlan Estate
Quebec Succession Duties — 401.

Dear Sir:—

10 We beg to enclose herewith cheque for \$1,081.37, in favour of Provincial Treasurer, Quebec, being amount of succession duties on additional item of \$16,666.66, re Peter Lyall & Sons discovered after we had filed our statement of assets of the estate.

Kindly countersign this cheque and forward same to J. A. Lazure, Special Officer, Revenue offices, 445 St. Gabriel St., Montreal.

ELP/PEM.

20 Encl.
True copy.
Paul Mackay.
A. Dagenais.

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

le 19 juin 1929.

M. J. A. Lazure, Officier Spécial,
Bureau du Revenu Provincial,
445 rue St-Gabriel,
Montréal, Qué.

re Succession Hugh Quinlan
Droits de Succession, Québec — 401.

30 Cher Monsieur:—

Nous vous remettons en duplicata déclaration additionnelle afin de vous permettre de nous faire parvenir votre compte pour droits sur montant de \$6,750.00 étant la part de la succession dans hypothèque couvrant lots No. 1000 & 1001, Ville LaSalle, au montant de \$13,500.00 détenue conjointement par feu M. Hugh Quinlan et par M. A. W. Robertson.

40 Ce montant n'a pas été rapporté dans notre première déclaration parce que nous croyions que cette hypothèque était détenue par la compagnie A. W. Robertson Limited, et ce n'est que dernièrement que nous avons découvert qu'il n'en était pas ainsi.

Veillez donc nous faire parvenir votre facture pour droits additionnels.

ELP/PEM.

Incl.
True copy.
Paul Mackay.
A. Dagenais.

Vos tous dévoués,
Capital Trust Corporation, Ltd.
per: E. L. Parent, L.A.,
Directeur des Successions.

PLAINTIFF'S EXHIBITS P-67 AND D-C-8a AT ENQUETE

Copy of statement Succession H. Quinlan.

10

FULLER GRAVEL COY.
Transfer Stamps Go in this space.
No. 7

Estate Hugh Quinlan
To

W. E. Tummon
Two hundred Shares Preferred.
Admitted by the parties as true copy.

20

Tanner & Désaulniers,
Attorneys for Plaintiff
Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 7

30

I Estate Hugh Quinlan of Montreal do hereby transfer to
W. E. Tummon of Tweed Ont. for value received Two hundred
Preferred shares of the Capital Stock held by me in Fuller
Gravel Limited on which has been paid.....dollars per
share, subject to the provisions of the Charter of Incorporation
and the By-Laws of the Company.

Executors Estate Hugh Quinlan
A. W. Robertson
Co-Executor

Montreal, August 13th 1927.

40

Capital Trust Corporation Limited
per B. G. Connolly,
Managing-Director

L. N. Leamy,
Witness

I accept the above transfer.
W. E. Tummon

L. N. Leamy,
Witness

Transfer Stamps Go in this space.

No. 8.

10

Transfer from
Estate Hugh Quinlan

To

W. E. Tummon

One hundred Shares Common
Admitted by the parties as true copy.

20

Tanner & Désaulniers,
Attorneys for Plaintiff
Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant

A. W. Robertson

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 8

30

I Estate Hugh Quinlan of Montreal, Que., do hereby transfer
to W. E. Tummon of Tweed, Ont. for value received, One hun-
dred Common shares of the Capital Stock held by me in Fuller
Gravel, Limited on which has been paid.....dollars per
share, subject to the provisions of the Charter of Incorporation
and the By-Laws of the Company.

Executive Estate Hugh Quinlan
A. W. Robertson Co-Executor.

Montreal, Aug. 30th 1927.

40

Capital Trust Corporation, Limited
per B. G. Connolly,
Managing Director.

L. N. Leamy,
Witness.

I accept the above transfer
W. E. Tummon.

L. N. Leamy
Witness.

Transfer Stamps Go in this space.

No. 9.

Transfer from

10

Estate Hugh Quinlan

To

Geo. W. Rayner, Toronto.

200 Preferred Shares

Admitted by the parties as true copy.

Tanner & Désaulniers

Attorneys for Plaintiff

20

Beaulieu, Gouin, Mercier & Tellier

Attorneys for Defendant

A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau

Attorneys for Defendant

Capital Trust Corp'n.

No. 9

30 I Estate Hugh Quinlan of Montreal do hereby transfer to
Geo. W. Rayner of Toronto for value received, Two hundred
Preferred shares of the Capital Stock held by me in Fuller Gravel
Limited on which has been paid.....dollars per share,
subject to the provisions of the Charter of Incorporation and the
By-Laws of the Company.

Executive Estate Hugh Quinlan

A. W. Robertson Co-Executor

Montreal, Sept. 8th 1927.

Capital Trust Corporation Limited

per B. G. Connolly,

40

Managing-Director.

L. N. Leamy

Witness.

I accept the above transfer

Geo. W. Rayner

A. W. Robertson,

Witness.

Transfer Stamps Go in this space.

No. 10

10

Transfer from
Estate Hugh Quinlan

To

Geo. W. Rayner

100 Common Shares

Admitted by the parties as true copy.

20

Tanner & Désaulniers
Attorneys for Plaintiff.

Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 10

30 I Estate Hugh Quinlan of Montreal, Que. do hereby transfer
to Geo. W. Rayner of Toronto for value received, One hundred
Common shares of the Capital Stock held by me in Fuller Gravel
Limited on which has been paid.....dollars per share,
subject to the provisions of the Charter of Incorporation and the
By-Laws of the Company.

Montreal, Sept. 8th 1927.

Executors Estate Hugh Quinlan.
A. W. Robertson, Co-Executor.

40 L. N. Leamy,
Witness.

Capital Trust Corporation Limited,
per B. G. Connolly,
Managing-Director.

I accept the above transfer
Geo. W. Rayner

A. W. Robertson,
Witness.

Transfer Stamps Go in this space.

No. 11.

Transfer from

10

Estate Hugh Quinlan

To

Geo. S. McCord

Two hundred Shares

Admitted by the parties as true copy.

Tanner & Désaulniers
Attorneys for Plaintiff.

20

Beaulieu, Gouin, Mercier & Tellier
Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 11

30 I Estate Hugh Quinlan of Montreal, Que. do hereby transfer
to Geo. S. McCord of Toronto for value received, Two hundred
preferred shares of the Capital Stock held by me in Fuller
Gravel Limited on which has been paid.....dollars per
share, subject to the provisions of the Charter of Incorporation
and the By-Laws of the Company.

Montreal, Nov. 2nd 1927.

Executors Estate Hugh Quinlan
A. W. Robertson Co-Eecutor.

40 L. N. Leamy,
Witness.

Capital Trust Corporation Ltd.
per B. G. Connolly,
Managing Director.

I accept the above transfer
Geo. S. McCord

A. W. Robertson,
Witness.

Transfer Stamps Go in this space.

No. 12

Transfer from

10

Estate Hugh Quinlan

To

Geo. S. McCord, Toronto

One hundred Shares

Admitted by the parties as true copy.

Tanner & Désaulniers
Attorneys for Plaintiff.

20

Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 12

30 I Estate H. Quinlan of Montreal do hereby transfer to Geo. S. McCord of Toronto for value received, One hundred Common shares of the Capital Stock held by me in Fuller Gravel Ltd. on which has been paid.....dollars per share, subject to the provisions of the Charter of Incorporation and the By-Laws of the Company.

Nov. 21 1927.

Executors Estate Hugh Quinlan
A. W. Robertson Co-Executor

L. N. Leamy,
Witness.

40

Capital Trust Corporation Limited
per B. G. Connolly,
Managing Director.

I accept the above transfer
Geo. S. McCord.

A. W. Robertson,
Witness.

Transfer Stamps Go in this space.

No. 13.

10

Transfer from
Estate H. Quinlan

To

W. E. Tummon

Four hundred Prf' Shares.

Admitted by the parties as true copy.

Tanner & Désaulniers
Attorneys for Plaintiff.

20

Beaulieu, Gouin, Mercier & Tellier
Attorneys for Defendant
A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 13.

I Estate H. Quinlan of Montreal do hereby transfer to W.
E. Tummon of Tweed, Ont., for value received, Four hundred
30 Preferred shares of the Capital Stock held by me in Fuller
Gravel Ltd. on which has been paid.....dollars per
share, subject to the provisions of the Charter of Incorporation
and the By-Laws of the Company.

Nov. 14th 1927.

Executors Estate Hugh Quinlan,
A. W. Robertson Co-Executor.
Capital Trust Corporation Limited,
per B. G. Connolly,
40 Managing Director.

L. N. Leamy,
Witness.

I accept the above transfer
W. E. Tummon.

M. A. Patterson,
Witness.

Transfer Stamps Go in this space.

No. 14.

10

Transfer from
Estate H. Quinlan

To

W. E. Tummon
199 Common Shares

Admitted by the parties as true copy.

Tanner & Désaulniers
Attorneys for Plaintiff

20

Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant
A. W. Robertson

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corp'n.

No. 14.

30 I Estate H. Quinlan of Montreal do hereby transfer to W.
E. Tummon of Tweed, for value received, One hundred & ninety
nine Common shares of the Capital Stock held by me in Fuller
Gravel Ltd. on which has been paid.....dollars per
share, subject to the provisions of the Charter of Incorporation
and the By-Laws of the Company.

Nov. 14th 1927.

Executors Estate Hugh Quinlan,
A. W. Robertson, Co-Executor.
Capital Trust Corporation Limited,
per B. G. Connolly,
Managing Director.

40

L. N. Leamy,
Witness.

I accept the above transfer
W. E. Tummon.

M. A. Patterson,
Witness.

PLAINTIFF'S EXHIBIT P-50 AT ENQUETE.
Fuller Gravel. — Share Certificates Common No. 17 to 22.

No. 17

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 25 — Shares

FULLER GRAVEL,
LIMITED

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

No. 17

This Certifies that H. E. Tummon is the Registered Holder of Twenty five fully paid
Common Shares without Nominal or Par Value of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon
Surrender of this Certificate Properly Endorsed.

For 25 shares.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

Issued to W. E. Tummon

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

Aug. 30th 1927.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

Received the above describ-

The preferred stock may be redeemed in whole or in part at the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

ed Certificate Aug. 1927.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its
duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont.,
this 30th day of August A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

W. E. Tummon

Archie Orr

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL, LIMITED

Certificate No. 17.

for — 25 shares —

COMMON

Received above certificates

SIGNED

W. E. Tummon

FULLER GRAVEL,
LIMITED

No. 18

For 75 shares.

Issued to W. E. Tummon

Aug. 30th 1927.

Received the above describ-

ed Certificate Aug. 1927.

Cancelled.

No. 18

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 75 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that W. E. Tummon is the Registered Holder of Seventy-five fully paid Common Shares without Nominal or Par Value of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 30th day of August A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

W. E. Tummon

L. N. Leamy.

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL, LIMITED

Certificate No. 18.

for — 75 — shares

COMMON

Received above certificate

SIGNED
W. E. Tummon

FULLER GRAVEL,
LIMITED

No. 19

For One hundred shares.

Issued to Geo. W. Rayner,

Toronto Sept. 8th 1927.

Received the above described Certificate.

No. 19

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 100 —Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that Geo. W. Rayner is the Registered Holder of One hundred fully paid Common Shares without Nominal or Par Value of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 8th day of Septembre A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

Geo. W. Rayner

R.

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL,
LIMITED

No. 20

For One hundred shares.

Issued to Geo. S. McCord,

611 King St. E. Toronto. Nov.
2nd 1927.

Received the above describ-
ed Certificate.

No. 20

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 100 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that Geo. S. McCord is the Registered Holder of One hundred Shares
fully paid Common Shares without Nominal or Par Value of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon
Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its
duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont.,
this Second day of November A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

Geo. S. McCord

R. J. Scott.

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL,
LIMITED

No. 21

For 199 shares.

Issued to W. E. Tummon,

Nov. 14th 1927.

Received the above described Certificate.

Cancelled

No. 21

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 199 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that W. E. Tummon is the Registered Holder of One hundred & Ninety Nine fully paid Common Shares without Nominal or Par Value of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 14th day of November A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated May 22, 1928.

In presence of

W. E. Tummon

A. B. Collins

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL,
LIMITED

No. 22

For 274 shares.

Issued to A. W. Robertson,

Mch. 26th 1928.

Received the above described Certificate Mch. 26th 1928.

No. 22

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 274 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that A. W. Robertson is the Registered Holder of Two hundred & Seventy four fully paid Common Shares without Nominal or Par Value of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., the 26th day of March A.D. 1928.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares

of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,

to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

A. W. Robertson

J. F. M. Stewart

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

PLAINTIFF'S EXHIBIT P-51 AT ENQUETE
Fuller Gravel. — Shares Certificates Preferred No. 04 to 10.

No. 04

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 50 — Shares

FULLER GRAVEL,
LIMITED

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

No. 04

This Certifies that W. E. Tummon is the Registered Holder of Fifty Shares fully
fully paid 7% Cumulative Preferred Shares of the Par Value of \$100. Each of the Capital
Stock of FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon
Surrender of this Certificate Properly Endorsed.

For Fifty shares.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

Issued to W. E. Tummon,

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

Aug. 30th 1927.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

Received the above describ-

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

ed Certificate Aug. 1927.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 30th day of August AD.. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares

of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,

to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

W. E. Tummon

L. N. Leamy.

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL, LIMITED

Certificate No. 04

for — 50 — shares

PREFERRED

Received above certificate

SIGNED

W. E. Tummon

No. 05

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

FULLER GRAVEL,
LIMITED

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

No. 05

This Certifies that W. E. Tummon is the Registered Holder of One hundred & fifty
paid 7% Cumulative Preferred Shares of the Par Value of \$100. each of the Capital
Stock of FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon
Surrender of this Certificate Properly Endorsed.

For 150 shares.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

Issued to W. E. Tummon,

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

Aug. 30th 1927.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

Received the above describ-

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

ed Certificate 1927.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

Cancelled Mch 26th.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its
duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont.,
this 30th day of August A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

..... Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

W. E. Tummon

Archie Orr

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL, LIMITED

Certificate No. 05

for — 150 — shares

PREFERRED

Received above certificate

SIGNED

W. E. Tummon

Cancelled

FULLER GRAVEL,
LIMITED

No. 06

For Two hundred shares.

Issued to Geo. W. Raynor,

Toronto Sept. 18th 1927.

Received the above described Certificate 19.

No. 06

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 200 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that Geo. W. Rayner is the Registered Holder of Two hundred fully paid 7% Cumulative Preferred Shares of the Par Value of \$100. Each of the Capital Stock of FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 8th day of September A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

Geo. W. Rayner

R. Myers

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL,
LIMITED

No. 07

For 200 shares.

Issued to Geo. S. McCord,

611 King St. East, Toronto,

Nov. 2nd 1927.

Received the above described Certificate 19.

No. 07

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 200 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that Geo. S. McCord is the Registered Holder of Two hundred fully paid 7% Cumulative Preferred Shares of the Par Value of \$100. Each of the Capital Stock of FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this Second day of November A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

Geo. S. McCord

R. J. Scott.

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

No 08

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 400 — Shares

FULLER GRAVEL,
LIMITED

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

No. 08

This Certifies that W. E. Tummon is the Registered Holder of Four hundred Shares
fully Paid 7% Cumulative Preferred Shares of the Par Value of \$100. Each of the Capital
Stock of FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon
Surrender of this Certificate Properly Endorsed.

For 400 shares issued.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

W. E. Tummon.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

Nov. 14th 1927.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

Cancelled

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Received the above described
Certificate 19.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its
duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont.,
this 14th day of November A.D. 1927.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated May 22, 1928.

In presence of

W. E. Tummon

A. B. Collins

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL,
LIMITED

No. 09

For 550 shares.

Issued to A. W. Robertson.

Mch. 28th 1928.

Received the above described Certificate Mch. 28th 1928.

A. W. Robertson.

No. 09

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 550 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that A. W. Robertson is the Registered Holder of Five hundred & fifty fully paid 7% Cumulative Preferred Shares of the Par Value of \$100. Each of the Capital Stock of
FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumulative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend requirements on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depreciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of dividends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such redemption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of having his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be redeemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company. The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 26th day of March A.D. 1928.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

A. W. Robertson

J. F. M. Stewart

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

FULLER GRAVEL,
LIMITED

No. 10

100 shares.

Issued to A. W. Robertson.

Transferred from F. Ro-

bertson. May 7th 1928.

Received the above describ-
ed certificate 19.

A. W. Robertson

No. 10

Incorporated Under
The Ontario Companies Act.
FULLER GRAVEL, LIMITED
Authorized Capital

— 100 — Shares

2,500 — 7% Cumulative Preferred Shares of the Par Value of \$100. Each
1,000 — Common Shares Without Nominal or Par Value

This Certifies that Angus W. Robertson is the Registered Holder of One hundred
fully paid 7% Cumulative Preferred Shares of the Par Value of \$100. Each of the Capital
Stock of FULLER GRAVEL, LIMITED

Transferable only on the Book of this Company in Person or by Attorney upon
Surrender of this Certificate Properly Endorsed.

The holders of the preferred shares shall be entitled to receive out of the profits of the Company as a first charge a cumu-
lative preferential dividend of the rate of 7% per annum and no more on any part of the capital for the time being paid up on such
shares respectively. No dividend shall be paid on the common stock of the Company unless all preferred stock dividends, whether
or not declared, accrued to date have been paid and the Company has on hand undivided liquid profits equal to dividend require-
ments on the outstanding preferred stock of the Company for a period of at least three years.

The capital paid up on the preferred shares shall not be liable to cancellation or reduction in respect of loss or depre-
ciation.

In the event of the winding-up of the Company the holders of the preferred shares shall be entitled to have the surplus
assets applied first in paying off the capital paid up on the preferred shares held by them respectively and any arrears of divi-
dends up to the commencement of the winding-up, whether declared or not, but shall not be entitled to any further participation
in such surplus assets.

The preferred stock may be redeemed in whole or in part of the option of the Company on any date fixed by resolution of
the Board of Directors at one hundred and fifteen dollars (\$115.) per share and accumulated dividends, provided that such re-
demption of preferred stock shall be confirmed by supplementary Letters Patent reducing the capital of the Company. In case
only a part of such preferred stock is to be redeemed then the shares to be redeemed shall be drawn by lot in some manner
prescribed by the Board of Directors and calculated in their opinion to give to each preferred shareholder an equal chance of hav-
ing his shares redeemed.

Notice of redemption shall be given at least 30 days prior to the date of redemption to the holder of the shares to be re-
deemed by registered mail addressed to such holder at his or her or its last address as shown upon the books of the Company.
The certificate or certificates so drawn shall thereupon be presented to the Company at the office of its treasurer for payment and
cancellation upon the date fixed for redemption and after such date no interest or dividends shall be paid upon the same.

The said preferred shares shall confer upon the holders thereof the right of voting at any special or general meeting of
shareholders of the Company.

In Witness Whereof, the Said Company has caused this Certificate to be signed by its
duly authorized officers and its Corporate seal to be hereunto affixed at Ivanhoe, Ont., this 7th
day of May A.D. 1928.

F. D. Robertson,
Secretary.

CANCELLED

A. W. Robertson,
President.

(On the Back).

For Value Received.....hereby sell, assign and transfer
unto

..... Shares
of the Capital Stock represented by the within Certificate, and
do hereby irrevocably constitute and appoint

.....Attorney,
to transfer the said Stock on the Books of the within named
Company, with full power of substitution in the premises.

Dated.....19

In presence of

A. W. Robertson

J. F. M. Stewart

Notice : The Signature to the assignment must correspond
with the name as written upon the face of the Certificate, in every
particular, without alteration or enlargement or any change
whatever.

DEFENDANT'S EXHIBIT D-R-11 AT ENQUETE

All cheques given to Robertson by Tummon.

10 No. 425 Belleville, Ont. Sept. 5th 1927.

THE STANDARD BANK OF CANADA

Pay to A. W. Robertson.....or order \$1000.00
One Thousand xx/100 Dollars

W. E. Tummon.

20 Paid Sep. 8, 1927. The Standard Bank of Canada, Belleville.

(Endorsment).

Pay order
Mrs. M. G. Robertson.

A. W. Robertson.
Mrs. M. G. Robertson.

Pay to the order of any Bank or Banker. The Royal Bank of
Canada, Victoria Ave, Westmount, P. Q.

30 Received Sept. 7, 1927, cleared Sep. 8, 1927. The Royal Bank
of Canada. Teller No. 1, Victoria Ave, Branch, Westmount, P.Q.

T. 141R.

Tweed, Ont. December 29th 1927.

THE ROYAL BANK OF CANADA

Tweed Branch

40

Pay to A. W. Robertson.....or order \$1,000.00
One Thousand xx/100 Dollars

W. E. Tummon.

Paid Jan. 8, 1928. The Royal Bank of Canada, Tweed, Ont.

(Endorsment).

Pay order
Mrs. M. G. Robertson.
A. W. Robertson.
Mrs. M. G. Robertson.

10 Pay to the order of any Bank or Banker. The Royal Bank of Canada, Victoria Ave, Westmount, P. Q.

Received Dec. 31, 1927, cleared Jan. 3, 1928. The Royal Bank of Canada. Teller No. 1, Victoria Ave, Branch, Westmount, P.Q.

T. 141B.

Tweed, Ont., March 28th 1928.

THE ROYAL BANK OF CANADA

20 Pay to A. W. Robertson.....or order \$500.00
Five Hundred xx/100 Dollars

W. E. Tummon.

Paid April 6, 1928. The Royal Bank of Canada, Tweed, Ont.

(Endorsment).

A. W. Robertson.

Pay to the order of any Bank or Banker. The Royal Bank of Canada, Montreal, Que.

30 T. 141S.

THE ROYAL BANK OF CANADA
Savings Department

Account number 832
T-141B

Tweed, Ont. Dec. 3, 1928.

Credit W. E. Tummon.

250.

250.

40

500.

Less 25.65

W.E.T.

474.35

C.

Certified a true copy.

F. G. Hunter,
Manager.

F. L. Amay,
Pro. Acct.

DEFENDANT'S EXHIBIT D-R-8 AT ENQUETE

Cheque to A. W. Robertson, signed by Geo. Rayner.

Toronto Ont. Sept. 7, 1927 — No. 870153

10

IMPERIAL BANK OF CANADA

Pay to the order of A. W. Robertson \$2,500.00
Twenty five Hundred 00/100 Dollars

Geo. A. Rayner.

(Endorsment).

20

Pay order Capital Trust Corp., Ottawa, Ont.

A. W. Robertson.

For deposit only.

Executors Estate Hugh Quinlan
Capital Trust Corporation Limited.

“Eligible”

Assistant Secretary.

30 Pay to the order of any Chartered Bank in Canada. The Bank
of Toronto, Montreal Branch, Sept. 12 1927, J. L. Carson Manager

DEFENDANT'S EXHIBIT D-R-52 AT ENQUETE

Letter addressed to Roy Miller.

(Copy)

Sept. 19th 1927.

40

Mr. Roy Miller,
c/o Roger Miller & Sons,
Fleet Street,
Toronto, Ont.

Dear Roy:—

If you will forward me your note for twenty five hundred dollars in favor of Estate Hugh Quinlan on a/c of payment of two

hundred of Preferred and one hundred of Common shares of the Fuller Gravel, Limited. I shall have the stock placed in your name. Then you can endorse the stock and forward it to the Capital Trust Corporation, 10 Metcalf St., Ottawa as security for the payment of the balance of \$7,500.00 due on it. I presume that your note will have to bear interest at 6% as will the \$7,500.00 balance. All dividends and other advantages accruing on the stocks will be paid to you.

Yours truly,

AWR/

DEFENDANT'S EXHIBIT D-R-5 AT ENQUETE.

Cheque to A. W. Robertson signed by S. McCord & Co. Ltd.

20

No. 1344

S. McCORD & CO. LIMITED
Builders Supplies

Toronto, Ont. September 27th., 1927.

Pay to the order of A. W. Robertson \$2,500.00
Two Thousand, Five Hundred xx/100 Dollars

30

S. McCord & Co. Limited
Geo. S. McCord,
Vice-President.
R. J. Scott,
Sec'y-Treasurer.

The Royal Bank of Canada,
Queen & Broadview Branch.
Toronto.

Paid Oct. 19, 1927. The Royal Bank of Canada. Queen & Broadview Branch, Toronto.

40

(Endorsment).

Pay order of Capital Trust Corp.

A. W. Robertson.
For deposit only.

Executors Estate Hugh Quinlan,
Capital Trust Corporation Limited.

Merritt,
Assistant Secretary.

October 5th., 1927.

Mr. A. W. Robertson,
Montreal,
Quebec.

Dear Sir;—

10 We take pleasure in enclosing herewith our cheque in the amount of \$2,500.00, to apply as down payment upon terms agreed to as outlined by Mr. Raynor.

Yours very truly,
S. McCord & Co., Limited.
Per

BJS/W.
(Encls.)

20 PLAINTEIFF'S EXHIBIT PC-18 ON DISCOVERY.

Correspondence, Re : Amiesite Asphalt Ltd.

MINISTER OF ROADS
PROVINCE OF QUEBEC

October 4th 1927

Mr. A. W. Robertson
702 Sherbrooke St. W.
30 Montreal, Que.

Dear Mr. Robertson;—

After our conversation with respect to the Ontario Amiesite Stock, I have been thinking over this matter and I believe the proper way to clean up the matter is the following;

40 “ Apparently the stock belongs to the individuals who are shareholders of Quinlan, Robertson & Janin, Limited, but the money has been furnished by Quinlan, Robertson & Janin, Ltd, and the Ontario Amiesite Company is heavily indebted to Quinlan, Robertson & Janin Ltd, and the Bank of Toronto.

Quinlan, Robertson & Janin, Ltd. will have to take care of the Bank of Toronto.

At the present time, not only the stock has no value, but it is even a liability.

If this meets with your approval, and with Trust approval, I would suggest that the stock be handed over to Quinlan, Robertson & Janin, Limited, which in turn will undertake to keep the Estate of Mr. Quinlan, yourself personally and Mr. Janin free from all claims.

10

Yours truly,

(Sgd.) J. L. Perron

JLP/FL

True copy of copy.

Paul Mackay

M. A. Niding

20

A. W. ROBERTSON LIMITED
Montreal, Canada

Oct 12th 1927.

Capital Trust Corporation
10 Metcalfe St,
Ottawa, Ont.

Re Estate Hugh Quinlan

30

Dear Sirs;

Enclosed please find copy of letter from the Hon. J. L. Perron re Ontario Amiesite stock standing in H. Quinlan's name. You have seen the statements of the Ontario Amiesite since its inception, so know there had never been anything but deficits there. If you approve, we shall have the stock in question transferred to Quinlan, Robertson & Janin, Limited under the conditions enumerated in Hon. J. L. Perron's letter.

40

Yours truly,

(Sgd) A. W. Robertson

AWR/

True copy

Paul Mackay

M. A. Niding

TELEGRAM

Ottawa, Oct. 13th, 1927

10 Dr. B. C. Connolly,
c/o E. M. Hector
McGill Bldg.
Montreal, Que.

See Mr. Robertson Re his letter twelfth connection with Ontario Amiesite Stock and Quinlan, Robertson & Janin.

Capital Trust Corporation

20 CHG: Quinlan Estate.
Paul Mackay
M. A. Niding.

A. W. ROBERTSON, LIMITED
Montreal, Canada

Oct. 29th 1927

Capital Trust Corporation
10 Metcalfe Street,
Ottawa, Ont.

Re Estate Hugh Quinlan

Dear Sirs :—

30 Enclosed please find an Ontario Amiesite Stock Certificate covering two hundred shares of Ontario Amiesite Ltd which is registered in the name of the late Hugh Quinlan. You will recollect that I wrote you sometime ago stating that Mr. Perron as Solicitor of the Hugh Quinlan estate advised having the certificates in question registered in the name of Quinlan, Robertson & Janin, Ltd. My recollection is that you have a copy of Mr. Perron's letter to me regarding the affair. If you will endorse the certificate, I shall do likewise and have it transferred at once,
40 in the Stock Books of Ontario Amiesite, Ltd.

Yours truly,

(Sgd) A. W. Robertson

AWR/
True copy
Paul Mackay
M. A. Niding

A. W. ROBERTSON, LIMITED
Montreal, Canada

Nov. 8th, 1927

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

Re Estate Hugh Quinlan

Dear Sirs :

Will you please refer to our letter of the 29th ult., re Ontario Amiesite Ltd stock., and let us hear from you at once as this matter should be settled as soon as possible.

Yours truly,

20

A. W. Robertson, Limited

LNL.

True copy

Paul Mackay

M. A. Niding

(Copy)

Nov. 9th, 1927

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

Attention Mr. Leamy.
Re — Hugh Quinlan Estate
Fyle 24.

Dear Sirs :—

40 We beg to acknowledge receipt of letter of the 8th, instant as also letter of 29th, ultimo received during the absence of the writer, and in compliance with Mr. Robertson's request of the 29th, ultimo we now beg to enclose herewith certificate No. 26 for 200 shares of Ontario Amiesite, Ltd. endorsed by us to Quinlan, Robertson & Janin, and this should also be endorsed by our co-executor Mr. Robertson on receipt of same.

The last paragraph of Mr. J. L. Perron's letter of October 4th, to Mr. Robertson reads as follows :—

“ If this meets with your approval, and with Trust approval, I would suggest that the stock be handed over to Quinlan, Robertson & Janin Limited, which in turn will undertake to keep the Estate of Mr. Quinlan, yourself personally and Mr. Janin free from all claims,”
10 and we think we should have a letter signed by Quinlan, Robertson and Janin arranging to keep the Estate of late Hugh Quinlan, yourself and ourselves free from all claims.

Yours very truly,

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

ELP/AMR.
enclosures.
registered.
BFB/—
20 Certify Copy:
B. Bourgoys.
H. A. Niding.

THE BANK OF TORONTO
Toronto-Canada

September 27th, 1928

30 The Capital Trust Corporation,
10 Metcalfe Street,
Ottawa, Ontario.

Re : Estate of the late H. Quinlan

Dear Sirs :—

At the request of Mr. A. W. Robertson of Montreal, we are writing to assure you that we do not hold a guarantee binding the above Estate in connection with the Ontario Amiesite Limited.
40 We trust this letter is sufficient for your purposes.

Yours very truly,

(Sgd) F. S. Potter
Assistant Manager

FSP/C
True copy
Paul Mackay
M. A. Niding.

September 28, 1928.

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

Re Hugh Quinlan Estate
Quinlan, Robertson & Janin

10 Dear Sir :

We have received letter from Bank of Toronto, dated September 27th, which reads as follows, and which is self explanatory :

“ At the request of Mr. A. W. Robertson of Montreal, we are writing to assure you that we do not hold a guarantee binding the above Estate in connection with the Ontario Amiesite Limited.

20

“We trust this letter is sufficient for your purposes.”

“Yours very truly — (Signed) F. S. Potter,
Assistant-Manager.”

We remain,

Yours very truly,

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

30

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

WOOD, MEEN & PATTERSON
TORONTO, ONT.

Oct. 23rd. 1928

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

Re Ontario Amiesite Limited

Dear Mr. Robertson :—

I am sorry for the delay in dealing with this, but until today I have been unable to get in touch with the Bond Under-

writer I wanted to see. I have gone over figures with Mr. Petric, and while he is not at present able to let me have a complete certified statement, he has given me sufficient information to enable me to deal with the bonding problem at hand.

10 He now finds that the company's obligation to Robertson & Janin, Limited amounts to \$103,000.00 and I understand that he will recommend the liquidation of \$100,000. of this sum he means of your taking senior stock in the company in that amount. Having in mind your determination to give no further personal guarantees I would also strongly recommend this action, otherwise I gravely doubt if any company would issue bonds on the basis of a statement only which included this as an outstanding liability.

20 Assuming then that this will be done, I have to report as follows :—

Quinlan Estate and Roy Miller Liability : This matter is already in hand, and we are awaiting execution and return of documents forwarded to you in this connection.

30 *Personal Liability A. W. Robertson and A. Janin*; It would be unreasonable to ask the company to release this before the Amiesite Company's ability to assume the same is clearly established by certified statement showing adequate maintenance reserves have been set up. When this is available I will immediately approach the Bonding company, and I have no hesitation in saying that if results indicated by the figures I have here are even nearly approximated, I will have no difficulty in securing the release of all personal liability on your own and Mr. Janin's behalf.

40 *Further bonding for this year* I have arranged with the Fidelity Insurance Co. of Canada to take care of all your requirements up to the close of your present fiscal year, that is to March 31st 1929, with absolutely no personal guarantees. This is a definite statement.

1929 Program; With personal guarantees eliminated bonds are issued on basis of statements, taking into consideration the standing of the men behind the undertaking and their reputation for successful carrying out of their contracts. In the absence of a definite statement we can hardly expect a company to make commitments so far in advance.

But I have gone over the situation with the underwriters and they agree with me that if your position at the end of your year is anything approaching what your figures would not indicate, there is not the slightest doubt but that you can secure all the bonds you require without personal indemnity. If on the other hand, things do not work out as well as expected, or your program is so large as to not warrant bonding in full, the worst that can happen would be personal guarantees for individual contracts, and I can undertake to eliminate the most objectionable feature by having such guarantee apply to construction only so that personal liability would be definitely limited as to amount and time.

This is I believe as far as I can go at present time, but with the information I have I feel very certain that I will be able to take care of all your requirements with the personal guarantees out of it, and I trust I may have the pleasure of doing so.

I will await your further instruction in these matters.

Yours very truly,

A. G. Wood.

True copy :

M. A. R. Kehoe

M. A. Niding.

30

A. W. ROBERTSON, LIMITED
Montreal, Canada

Oct. 29th, 1928.

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

Re Estate Hugh Quinlan and
Ontario Amiesite Ltd Bonds

Dear Sirs :

Herewith enclosed please find a copy of a letter from Wood, Meen & Peterson, Toronto, in which they state that the Estate H. Quinlan has been relieved from all guarantees in the Ontario Amiesite, Limited.

Yours truly,

LNL/

True copy

Paul Mackay

M. A. Niding

A. W. Robertson,

per: L. N. Leamy

November 5, 1928

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

Re Hugh Quinlan Estate
Amiesite Asphalt Ltd.

10 Dear Sirs :

With reference to your letter of September 27, 1928, would you kindly let us know what was the late Hugh Quinlan's personal guarantee referred therein with regard to the above.

Yours very truly,

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

20 ELP/PEM
True copy
Paul Mackay
F. J. O. Meara.

Nov. 5th 1928

Mr. W. G. Wood,
c/o Wood, Meen & Paterson,
26 Adelaide St. W.
Toronto, Ont.

30 Dear Mr. Wood :—

40 Apparently you do not interpret the wish of the Capital Trust correctly. They wish a statement showing the guarantees for which the late Mr. Quinlan was responsible with A. Janin, Roy Miller and myself, on the date of his (Mr. Quinlan's) death, which occurred on June 26th, 1927. The Capital Trust holds me responsible for all guarantees subsequent to the date in question, and I have assumed such with you so far as the Late Mr. Quinlan is concerned. The list you handed Mr. Copper does not include the fifty thousand Belleville — Corbyville Bond. Please write directly to the Capital Trust furnishing information outlined in this letter.

Yours truly,
(Sgd) A. W. Robertson

AWR/L.
True copy
Paul Mackay
F. J. O. Meara

A. W. ROBERTSON, LIMITED
MONTREAL, CANADA

Nov. 5th 1928

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

Re Estate Hugh Quinlan and guarantee Bonds.

Dear Sirs :

Herewith enclosed copy of letter to W. G. Wood, of Wood,
Meen & Peterson Toronto re information on guarantee bonds.

Yours truly,

20

LNL/L.
True copy
Paul Mackay
M. A. Niding

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

Nov. 6th, 1928

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

30

Re — Hugh Quinlan Estate.
Amiesite Cos. 248A

Dear Sir :

In looking over our fyles we cannot trace any financial state-
ments of the following Companies

Ontario Amiesite Asphalt Ltd.
“ “ “

40 You might kindly let us have the financial reports for 1924
-1925-1926 in regard to these Companies, and oblige.

Yours very truly,

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

Capital Trust Corporation
Per : E. L. Parent L. A.

November 7th, 1928

Messrs. Petrie, Raymond & Co.
360 St. James Street, W.
Montreal,

Re; File 24A

Dear Sirs :

10

We have asked Mr. A. W. Robertson, our co-executor in the Quinlan Estate, for copies of the financial statements for the years 1923 — 4 — 5 — 6 and 1927, of the following Companies :

Amiesite Asphalt Co.

Ontario Amiesite Asphalt Co. — , and Mr. Robertson has phoned us to say that we should obtain these from you. Will you kindly let us have these at your earliest convenience and oblige,

20

Yours very truly,

Capital Trust Corporation

per: E. L. Parent,

Estates Manager.

ELP/EB.

True copy

Paul Mackay

M. A. Niding

BANK OF TORONTO
MONTREAL.

30 E. L. Parent, Esq.,
Estates Manager,
Capital Trust Corp.
10 Metcalfe St.
Ottawa, Ont.

Nov. 7th, 1928

Re: Hugh Quinlan Estate
Amiesite Asphalt Limited

Dear Sir :

40 Referring to your letter of the 5th instant, we cannot just at the moment lay our hands on our letter of September 27th, 1928, and we would be glad if you send us a copy.

Thanking you in anticipation, we remain,

Yours very truly,

(Sgd) E. J. de Young,

Assistant Manager

EJD/BB.

True copy

Paul Mackay

M. A. Niding

WOOD, MEEN & PATERSON
Insurance Brokers
Toronto 2,

10

November 9, 1928.

Capital Trust Corporation
Temple Building,
Toronto 2, Ottawa.
Gentlemen :

20 On instructions of Mr. A. W. Robertson I enclose herewith memorandum of bonds written for Ontario Amiesite Limited prior to the late Mr. Quinlan's death on June 26, June 26, 1927, and which were guaranteed by Personal Indemnity Agreement by Mr. A. W. Robertson, the late Mr. Quinlan, Messrs, Janin and Miller.

If there is any further information in this connection required, we would be glad to be of service to you.

Trusting this will meet your requirements in the matter, we are,

30

Yours very truly,

Wood, Meen & Patterson Limited
(sgd) W. G. Wood

WGW/M.

True copy
Paul Mackay
M. A. Niding

40

ONTARIO AMIESITE LIMITED

| Date of issue | Bond No. | Amount Bond | Main Term | Main expiry | Location |
|---------------|-----------|-------------|-----------|----------------|--------------------------------|
| Nov. 1, 1926 | 303619-26 | \$10,138.97 | 1 year | Nov. 1, 1927 | Village of Norwich |
| Aug. 31, 1925 | 302515-25 | 50,000.00 | 3 years | Oct. 15, 1928 | Belleville Corbyville Rd. |
| Aug. 19, 1926 | 303581-26 | 4,500.00 | 3 years | Sept. 20, 1929 | County of Wellington |
| Aug. 13, 1926 | 303574-26 | 1,342.00 | 3 years | Feb. 13, 1930 | County of Carlton |
| Aug. 22, 1925 | 302954-25 | 1,000.00 | 5 years | Aug. 22, 1930 | Town of Ingersoll |
| Aug. 27, 1926 | 303586-26 | 17,082.61 | 5 years | Dec. 19, 1931 | Twp. York Woodbine Ave. |
| Aug. 24, 1926 | 303583-26 | 8,450.00 | 5 years | Feb. 24, 1932 | Town of Leaside |
| July 28, 1926 | 303558-26 | 30,000.00 | 5 years | July 21, 1932 | Town of Port Hope |
| Mar. 30, 1927 | 303876-27 | 11,454.22 | | | Bloor Street Contract 27-27 |

True copy
Paul Mackay
M. A. Niding

PETRIE, RAYMOND & CO.
Accountants & Auditors

Montreal November 14, 1928.

The Capital Trust Corporation,
10 Metcalfe Street,
Ottawa, Canada,

Re: File 24A

Dear Sirs :

In reply to yours of the seventh instant, we are enclosing herewith copies in duplicate of the following financial statements :

Ontario Amiesite, Limited, for years ending March 31, 1926 and 1927.

Amiesite Asphalt, Limited, for years ending March 31, 1925, 1926 and 1927.

In other words, these financial statements cover operations from the date of organization of the above-mentioned companies
10 to March 31, 1927.

We are also enclosing herewith our account for services, and should any further information be desired, we will be pleased to have you communicate with us.

Yours very truly,

AJMP/RB

Petrie, Raymond & Co.

Encls.

True copy

20 Paul Mackay
M. A. Niding

November 16, 1928

Messrs. Petrie, Raymond & Co.
Accountants & Auditors,
Royal Bank Building,
360 St. James St. W. Montreal, Que.

Re Hugh Quinlan Estate
File 24a

30 Dear Sirs :

We beg to acknowledge receipt of your letter of the 14th instant enclosing following copies in duplicate of financial statements :

Ontario Amiesite, Limited, for years ending March 31, 1926 and 1927.

Amiesite Asphalt, Limited, for years ending March 31, 1925, 1926 and 1927.

40 We are forwarding to Mr. Robertson, for his signature, with instruction to forward same to you, cheque for \$50.00 in payment of your account also enclosed in your said letter.

Yours very truly,

Capital Trust Corporation

Par: E. L. Parent L. A.

Estates Manager.

ELP/PEM

True copy

Paul Mackay

M. A. Niding

FIDELITY

Insurance Company of Canada.

Toronto 2.

10

16th November, 1928

Executors of the Estate of Hugh Quinlan,
Montreal,
Quebec,

Dear Sirs:

In respect to the Ontario Amiesite Limited, the late Hugh Quinlan executed an Indemnity Agreement, bearing date the 6th day of August, 1925, along with Messrs. Robertson Janin and Miller.

20

We are in receipt of a request from Messrs. Janin and Robertson to release the estate of Hugh Quinlan of and from any and all liability, actual or prospective, which the deceased or his estate might be under by reason of the execution by him of the aforementioned instrument. This hereby we have pleasure in doing, and this letter will operate to you, as the Executors of the Estate of Hugh Quinlan, as a release as requested.

Yours faithfully,

Vice President.

AEK:BT

30

True copy
Paul Mackay
M. A. Niding

CAPITAL TRUST CORPORATION Limited
Executors and Trustees
10 Metcalfe Street

Ottawa, Nov. 17th 1928

40 To : — Angus W. Robertson, Esq.,
1680 St. Patrick St.,
Montreal, P. Q.

Re — Hugh Quinlan Estate

Dear Sir :—

Amiesite Asphalt Cos. 171

We enclose herewith cheque (s) No. (s) in favour of Petric, Raymond & Co. \$50.00 for financial statements in settlement of account (s) as per details on the voucher (s) accompanying the cheque (s).

Kindly countersign the cheque (s) and forward to the parties named in the voucher, with voucher attached, with instructions to sign and return the voucher to us.

Yours very truly,

10

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

enclosures.

True copy

Paul Mackay

M. A. Niding

20

A. W. ROBERTSON, LIMITED
Engineers & Contractors
MONTREAL,

Room 1005, Keefer Bldg.

November 31st, 1928

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

30

Re Estate Hugh Quinlan

Dear Sirs :

Yours of the 20th inst received. The Ontario Amiesite Limited was financed in Toronto by the Bank of Toronto. The Guarantors of the a/c were the late Hugh Quinlan, A. Janin, Roy Miller and myself. The proper course for you to pursue to obtain a real picture of the Ontario Amiesite Limited financing is to go directly to the General Manager of the Bank of Toronto. Ask him to show you my personal letters before and since the late
40 Hugh Quinlan's death when they advised me that the credit limit of the company had been reached. About three or four weeks before Mr. Quinlan's death I wrote a letter to the Bank guaranteeing twenty five thousand. I did not ask Mr. Quinlan to sign because he was worried about the showing Ontario Amiesite Limited had made. The Ontario Amiesite Limited was a losing proposition and Mr. Quinlan and I publicly supported it and we felt that morally all the Bonds and Bank guarantees, and the debts to the public were obligations of ours. Mr. Janin and I

guaranteed Ontario Amiesite Limited in the Bank of Toronto for One hundred and twenty five thousand dollars, which amount with their other debts and construction and Maintenance Bonds is I think quite an obligation. You are full liberty to show this letter to the General Manager of the Bank of Toronto, and to ask him on whom he relied to protect his Bank in Ontario Amiesite
10 Limited affairs.

Yours truly,

(Sgd) A. W. Robertson.

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

20

A. W. ROBERTSON, LIMITED
Montreal

Room 1005 Keefer Bldg.
698 St. Catherines St. W.

November 21st, 1928

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

30

Re Estate Hugh Quinlan

Dear Sirs :

We enclose Wood, Meen & Paterson release of the H. Quinlan Estate on the Ontario Amiesite Limited., Maintenance and Construction Bonds. This is a full release. YOU understand that in some cases these Maintenance Bonds are for a five year period, which means a company either has to continue in business or pay someone else to keep up the work. In a patented pavement it is a rather serious matter.

40

Yours truly,

A. W. Robertson, Limited
per A. W. Robertson

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

A. W. ROBERTSON, LIMITED
MONTREAL

Room 1005 Keefer Bldg.
1440 St. Catherines St. W.

10

Nov. 23rd. 1928

Capital Trust Corporation,
10 Metcalfe Street,
Ottawa, Ontario,

Re Ontario Amiesite Limited

Dear Sirs :

20 Could Mr. Petrie not furnish you with the liabilities of Ontario Amiesite Ltd as of the 30th June 1927 ? They had a considerable number of debts at the time including a rather large one to Quinlan, Robertson & Janin, Ltd. I am certain they owed a good deal of money on June 30th 1927, for my personal guarantee of June 1st 1927 of twenty five thousand dollars was to keep them in funds.

Yours truly,

AWR/L.

(Sgd) A. W. Robertson

True copy

30 Paul Mackay
M. A. Niding

THE BANK OF TORONTO,
MONTREAL

E. L. Parent, C.A.
Estates Manager,
Capital Trust Corporation,
10 Metcalfe Street,
40 Ottawa, Ont.

April 10th, 1929

RE : Hugh Quinlan Estate
File 609

Dear Sir :

We desire to acknowledge receipt of your letter of the 9th, instant, relative to the above, and as we had no record of releasing the Guarantee mentioned, we communicated with our Toronto Branch, who have replied as follows :—

“ Refer your wire, we released Estate of Late Mr. Quinlan from Guarantee for \$60,000, re Ontario Amiesite Limited under date of September 27th, 1928. We wrote the Capital Trust Corporation, Ottawa, September 27th, 1928, confirming this. ”

10 We trust that this will enable you to adjust matters and if anything further is required, please do not hesitate to communicate with us.

Yours very truly,

(Sgd.) E. J. de Young.
Assistant Manager.

EJD/BB.

20 True copy
Paul Mackay
M. A. Niding

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

April 13th, 1929

30 Petrie, Raymond & Co.
Royal Bank Bldg.
Montreal, Que.

Dear Sirs :

Please accept my thanks for yours re Estate Hugh Quinlan and Bank of Toronto guarantees. As you know, the Quinlan Estate Bank obligations in question were all mine whether or not H. Quinlan's had not been legally removed.

40

Yours truly,

AWR/L.

True copy
Paul Mackay
M. A. Niding

DEFENDANT'S EXHIBIT DR-51 AT ENQUETE

Four letters Ontario Amiesite Limited.

(Copy)

Oct. 12th 1927

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

Re Estate Hugh Quinlan

Dear Sirs :—

Enclosed please find copy of letter from the Hon. J. L. Perron re Ontario Amiesite stock standing in H. Quinlan's name. You have seen the statements of the Ontario Amiesite since its inception, so know there has never been anything but deficits there. If you approve, we shall have the stock in question transferred to Quinlan, Robertson & Janin, Limited under the conditions enumerated in Hon. J. L. Perron's letter.

AWR/

Yours truly,

THE BANK OF TORONTO
Office of the General Manager
Toronto 2,

Canada

30th May, 1928.

A. W. Robertson, Esq.,
c/o Quinlan, Robertson & Janin,
30 Montreal, Que.

Ontario Amiesite Limited.

Dear Robertson —

Mr. McDonald, Secretary of the company, brought us their statement for the year ending 31st March last, yesterday, and we are very much surprised to find that the shortage in Quick Surplus, which a year ago was \$125,833., is now \$163,985.; this against sales a year ago of \$142,000. and last year \$259,000.

What in the world is the matter that these fellows are not able to do better than this? There is now really no basis for bank advances at all, and while we are quite willing to go on providing our advances are covered by your guarantee, we would much rather see you put some real cash into it, perhaps \$100,000., and, in addition, capitalize the amounts the Company owes to the Amiesite Asphalt Company Limited and Robertson & Janin. The effect of this would be to give you, in the Company, a working capital of about \$35,000., which is little enough.

We do not know how you feel about it, but it is somewhat alarming to see the thing running along in this way. Either you have not got the right man on the job, or your contracts are being taken at prices out of which you cannot make a decent profit.

They owe us at present \$104,000., and will probably want more money within the next day or two, I will be very glad if you will let me hear from you in the meantime as to how you would
10 like to have this handled.

Yours truly,

H. B. Henwood,
General Manager.

THE BANK OF TORONTO
Main Branch
Toronto-Canada 2

August 2nd, 1928.

20 A. W. Robertson, Esq.,
Montreal, Que.

Re : Ontario Amiesite Limited

Dear Mr. Robertson :—

Referring to our recent conversation relative to the financial position of the above mentioned Company as indicated in their statement of March 31st last, we wish to advise that at the present time their advance amounts to \$100,500. and in the past
30 this has gone as high as \$125,000. We hold, as you know, a guarantee to the extent of \$60,000. and, in order that the set-up may be such that we can put it before our Board for favourable consideration, a new guarantee will be required to the extent of \$125,000. and we are today forwarding to Mr. Carson of Montreal a form for completion in this connection.

We feel, in view of the deficit shown by the Company, the various guarantors should back their signatures up at least in part with securities. The position, as you are aware, to be anywhere near right, calls for some real money to be put into the
40 business. However, if the protection as mentioned is given, we are satisfied to carry on until we see how things develop.

Trusting you will be kind enough to give this your prompt attention and thanking you, we remain,

Yours very truly,

S. A. Cardy,
Manager.

RHC:C

CERTIFICATE

No. 31

For — 199 — Shares

Issued to

A. W. Robertson

Dated Nov. 16 1927.

Received Certificate No. 31
For One Hundred and Nine-
ty-nine shares, this 16th day
of November, 1927.

A. W. Robertson.

PLAINTIFF'S EXHIBIT P-3 AT ENQUETE

Ontario Amiesite Certificate No. 31 for 199 shares, with back of certificate, A. W. Robertson.

Ontario Amiesite Limited

This Certifies that A. W. Robertson is the owner of One hundred & Ninety Nine 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 16th day of Nov. A.D. 1927.

C. J. Malone
Secretary.

A. W. Robertson,
President.

(On the Back).

For Value Received,.....hereby sell, assign and transfer
10 unto
.....Shares
of the Capital Stock represented by the within Certificate and do
hereby irrevocably constitute and appoint.....Attorney
to transfer the said Stock on the books of the within named Cor-
20 poration with full power of substitution in the premises.

Dated19

In presence of

A. W. Robertson

30 NOTICE. The signature of this assignment must correspond with the name as written upon the face of the Certificate, in every particular, without alteration or enlargement, or any change whatever.

CERTIFICATE

PLAINTIFF'S EXHIBIT P-4 AT ENQUETE

No. 32.

Ontario Amiesite Certificate, No. 32 for 1 share with back of Certificate, C. J. Malone.

For One Share

Ontario Amiesite Limited

Issued to

This Certifies that C. J. Malone is the owner of One Share of the Capital Stock of

C. J. Malone

ONTARIO AMIESITE LIMITED

Dated Nov. 16 1927.

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

Received Certificate No. 32
for One Share, this 16th day
of November, 1927.

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 16th day of November A.D. 1927.

C. J. Malone.

C. J. Malone,
Secretary.

A. W. Robertson,
President.

(On the back)

For Value Received, I hereby sell, assign and transfer unto

10 Angus Robertson LimitedShares

of the Capital Stock represented by the within Certificate, and do hereby irrevocably constitute and appoint F. W. Cooper Attorney to transfer the said Stock on the books of the within named Corporation with full power of substitution in the premises.

Dated Spt. 17 1930.

20 In presence of

L. N. Leamy

C. J. Malone.

NOTICE. The signature of the assignment must correspond with the name as written upon the face of the Certificate, in every particular, without alteration or enlargement, or any change whatever.

30

40

DEFENDANT'S EXHIBIT DR-33 AT ENQUETE

Copy of Draft for \$125,000.00.

THE BANK OF TORONTO

Dec. 29th 1927

10 Required a draft on Ottawa, Ont. For.....
In Favor of Capital Trust Corporation.

| | |
|------------|--------------|
| Par | \$125,000.00 |
| Ex Par %.. | .02 |
| | <hr/> |
| | \$125,000.02 |

No. 4630.

(a/c) A. W. Robertson. Initialed A. W. R.

(Endorsement)

20

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

For The Bank of Toronto
J. L. Carson,
Manager Montreal Branch

paid.

No. 4630.

\$125,000.00

BANK OF TORONTO.

Montreal, December 29th, 1927.
Que, Canada.

30 Pay to the

Order of Capital Trust Corporation.....

One Hundred & Twenty Five Thousand.....Dollars

To Bank of Toronto. Signed L. G. Gillett. P. Manager,
Ottawa, Ont. Signed F. G. Cleminson P. Accountant.

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

40

For the Bank of Toronto.

acct. J. L. Carson,
Manager Montreal Branch

(Endorsment).

For Deposit to Credit of Executors Estate Hugh Quinlan
Capital Trust Corporation Limited.

E. B. Pennefather, Asst. Manager.

E. L. Parent, Asst. Secretary.

PLAINTIFF'S EXHIBIT PC-6 ON DISCOVERY.

Letter from Capital Trust to J. A. Lazure

10

December 31st, 1927.

J. A. Lazure, Esq.,
Accountant, Succession Duty Office,
445 St. Gabriel St.,
Montreal, Quebec.

Re — Estate Hugh Quinlan
Succession Duty — 401

20 Dear Sir:—

In further reference to our letter of Dec. 27th, we beg to enclose you herewith copy of a letter which we have received from Mr. A. W. Robertson, our co-executor who is quite familiar with the value of the shares of

A. W. Robertson, Ltd.
Quinlan & Janin, Ltd.

30 In view of Mr. Robertson's letter it seems to us that these two items which apparently have been greatly over valued by the Department should be revised. Will you kindly let us know, in view of the facts disclosed in Mr. Robertson's letter if your Department would be prepared to revise the valuation and accept for value the price set forth in Mr. Robertson's letter.

Will you also kindly let us know what procedure we should take if we cannot come to any understanding with the Department?

40

Yours very truly,

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

ELP/AMR
enclosure
True copy
Paul Mackay
A. Dagenais.

PLAINTIFF'S EXHIBIT PC-32 ON DISCOVERY

Financial statements of A. W. Robertson Ltd.

(Copy)

10

P. C. SHANNON SON & CO.
ACCOUNTANTS & AUDITORS

Montreal, March 24/1928.

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

Gentlemen :—

20

We beg to report that we have audited the books and accounts for year ending December 31, 1927.

The following statements are submitted for your consideration.

A. W. ROBERTSON LIMITED—MONTREAL

"A" Profit and Loss Statement year ending December 31st 1927

"B" Profit and Loss General as at December 31, 1927.

"C" Dredging Contracts 1927 Lake Erie Operations.

30

"D" Balance Sheet as at December 31, 1927.

SECTION 8 WELLAND CANAL.

"E" Profit and Loss Statement year ending December 31, 1927.

"F" Balance Sheet as at December 31, 1927.

CAMPBELLFORD

"G" Profit and Loss Statement year ending December 31, 1927.

"H" Balance Sheet as at December 31, 1927.

40

We have obtained all the information we have required and in our opinion the attached Balance Sheets exhibit the true financial standing of your Company according to information and explanations we have been given and as shown by the books of your Company.

The whole respectfully submitted, we remain, Gentlemen,

Yours faithfully.

P. C. Shannon, Son & Company.
Auditors.

A. W. ROBERTSON, LIMITED—MONTREAL

Profit & Loss Statement for year ending December 31, 1927.

| | | | |
|-------------------------------|--------------------|---|--------------------|
| To Expenses | 106.99 | Profit Campbellford Shop..... | 517.91 |
| Taxes | 926.01 | Net Profit Section 8 | |
| Loss on Dredging Operations | | Welland Canal..... | 71,356.47 |
| Lake Erie 1927 | 14,722.29 | Dividend Bank of Toronto, Etc. 3,047.50 | |
| | | Quebec Dredging Company | |
| 10% Depreciation on Furniture | 75.74 | 1926 Dredging | 5,000.00 |
| 10% Depreciation on Plant | | Interest Credit | 15.00 |
| Montreal | 4,798.95 | | |
| | <u>20,629.98</u> | | |
| Net Profit | 59,306.90 | | <u>79,936.88</u> |
| | <u>\$79,936.88</u> | | <u>\$79,936.88</u> |

A. W. ROBERTSON LIMITED—MONTREAL

Profit & Loss Account General Year Ending December 31, 1927.

| | | | |
|----------------------------|---------------------|-----------------------------|---------------------|
| 1927 | | 1927. | |
| Dec. 31 Dividend Paid..... | 91,117.30 | Jan. 1 By Balance | 541,288.46 |
| Balance | 509,478.06 | Dec. 31 By Net Profit | 59,306.90 |
| | <u>\$600,595.36</u> | | <u>\$600,595.36</u> |
| | | 1928 | |
| | | Jan. 1 By Balance | 509,478.06 |

A. W. ROBERTSON LIMITED—MONTREAL

Dredging Contracts 1927 Lake Erie Corporation.

| | | | |
|--------------------------|------------------|------------------------------|--------------------|
| To Operating Wages and | | By Dredging Port Maitland | |
| Materials 1927 | 47,146.33 | 1927 | 5,973.48 |
| 10% Dredging Plant | 6,635.74 | By Dredging Port Dover 1927 | 8,101.34 |
| | | By Dredging Pt. Stanley 1927 | 24,984.96 |
| | | | <u>39,059.78</u> |
| | <u>53,782.07</u> | By Loss | 14,722.29 |
| | | | <u>\$53,782.07</u> |

A. W. ROBERTSON LIMITED—MONTREAL

Balance Sheet as at December 31st. 1927.

ASSETS

| | | |
|--|-----------|------------|
| Bank of Toronto | | 52,466.90 |
| Dept Public Works Estimate Port Stanley due | | 4,390.73 |
| 10 A.W. Robertson Ltd. Campbellford Ont..... | | 3,987.70 |
| Accounts Receivable | | 2,897.40 |
| Bank of Toronto, 200 Shares | | 40,000.00 |
| Stock, Doheny Quinlan & Robertson Limited | | 20,000.00 |
| Securities Deposited | | 1,500.00 |
| D. J. McAnulty Realty Company | | 98,000.00 |
| Plant Account | | 47,989.57 |
| Office Furniture | | 757.40 |
| Properties | | 88,900.00 |
| Properties Gibson Quarray | | 2,000.00 |
| 20 Dredging Plant, Balance Jan. 1, 1927..... | 44,121.23 | |
| Dredging Plant Added December 31, 1927..... | 22,232.51 | 66,353.74 |
| | | <hr/> |
| | | 429,243.44 |

A. W. Robertson Limited, Section 8.

| | | |
|-----------------------------------|------------|----------------|
| Balance January 1, 1927. | 636,674.15 | |
| Add Profit December 31, 1927..... | 71,356.47 | 708,030.62 |
| | | <hr/> |
| | | \$1,137,274.06 |

LIABILITIES

| | | |
|---|-----------|----------------|
| 30 Capital Stock | | 317,500.00 |
| Section 8 Welland Canal Advances | | 211,868.15 |
| Reserve for Depreciation on Office | | |
| Furniture, January 1, 1927 | 544.44 | |
| Added December 31, 1927..... | 75.74 | 620.18 |
| | | <hr/> |
| Reserve for Depreciation on Plant Montreal | | |
| January 1, 1927 | 25,560.20 | |
| Added December 31, 1927 | 4,798.95 | 30,359.15 |
| | | <hr/> |
| 40 Reserve for Fuller Gravel Plant | 36,449.48 | |
| Reserve for Depletion Fuller Gravel Pit | 5,172.02 | 41,621.50 |
| | | <hr/> |
| Reserve for Depreciation on Dredging Plant | | 6,635.74 |
| Mortgage | | 18,315.10 |
| Estate Hugh Quinlan Balance Dividends..... | | 876.18 |
| Profit & Loss Account, Credit Balance..... | | 509,478.06 |
| | | <hr/> |
| | | \$1,137,274.06 |

Certified
P. C. Shannon Son & Company.

Montreal March 15th, 1928.

A. W. ROBERTSON LIMITED—MONTREAL

Profit & Loss Statement Section 8 Welland Canal Year End.

| | | | |
|----------------------------------|---------------------|-----------------------------|---------------------|
| December 31st. 1927. | | | |
| To paid Sub: Contractors | 1,472,508.17 | Gross Estimates Sec. 8..... | 1,591,193.40 |
| General Expenses | 6,864.28 | Interest on Bonds | 19,075.00 |
| Office Rent | 480.00 | | |
| Taxes, Municipal & Provincial.. | 392.49 | | <u>1,610,268.40</u> |
| Salaries Employees | 9,060.00 | | |
| 10% Depreciation on Furniture | 97.73 | | |
| | <u>1,489,402.67</u> | | |
| Reserve for income tax year 1927 | 9,509.26 | | |
| | <u>1,498,911.93</u> | | |
| NET PROFIT DIVIDED. | | | |
| M. J. O'Brien Limited | 40,000.00 | | |
| A. W. Robertson Ltd | 71,356.47 | 111,356.47 | |
| | <u>1,610,268.40</u> | | <u>1,610,268.40</u> |

A. W. ROBERTSON LIMITED—MONTREAL

Section 8 Welland Canal Year Ending December 31st. 1927.

ASSETS

| | | | |
|---|------------|-------------------|-------------------|
| Balancy in Bank of Toronto | 32,499.51 | | |
| Dom. of Canada Bonds Par (\$347,000.00) | 356,043.78 | | |
| Dept. of Railways & Canals net estimate due | 26,550.00 | | |
| Dept. of Railways & Canals Drawback due | 48,425.39 | | |
| National Sand & Material Company. Stock | 99,994.29 | 563,462.97 | |
| | | <u>563,462.97</u> | |
| Plant Account balance Jan. 1/27 | 30,462.89 | | |
| Added December 31, 1927 | 17,880.00 | 48,342.89 | |
| Office Furniture | 977.38 | 49,320.27 | |
| A. W. Robertson, Limited Advances | | 211,868.15 | |
| | | <u>211,868.15</u> | |
| | | | <u>824,651.39</u> |

LIABILITIES

| | | | |
|----|---|------------|--------------|
| | C.S.Boone Dred. Co Net Estimates due | | |
| | Section 8 | 9,655.29 | |
| | C.S.Boone Dred. Co. Drawback | 17,735.13 | |
| | Kilmer & Barber Ltd. Drawback..... | 3,588.68 | |
| 10 | Northern Construction Co., Net Estimate..... | 14,999.09 | |
| | Northern Construction Company Drawback | 28,960.24 | |
| | Accounts Payable E. S. Miles | 6,433.06 | 81,371.49 |
| | | | <hr/> |
| | Reserve for Estimate 1924 | | 20,000.00 |
| | Reserve for depreciation January 1, 1927.... | 266.29 | |
| | Reserve for depreciation added Dec. 31, 1927 | 97.73 | 364.02 |
| | | | <hr/> |
| | Reserve for income tax, bal. January 1, 1927 | 24,084.75 | |
| | Less amount paid | 18,708.75 | |
| 20 | | | |
| | | 5,376.00 | |
| | Reserve added December 31, 1927..... | 9,509.26 | 14,885.26 |
| | | | <hr/> |
| | Profit & Loss Account Credit Balance | | |
| | December 31, 1927 | 636,674.15 | |
| | Profit & Loss Account added Dec. 31, 1927.... | 71,356.47 | 708,030.62 |
| | | | <hr/> |
| | | | \$824,651.39 |

30

A. W. ROBERTSON LIMITED — CAMPBELLFORD, ONT.

Profit and Loss Statement Year Ending December 31st. 1927

| | | | | |
|----|-----------------------|----------|------------------|----------|
| | Wages | 1,521.64 | By Shop Work due | 3,533.80 |
| | Insurance | 352.00 | Interest | 32.70 |
| | Purchases | 594.09 | | |
| 40 | Power & Light | 120.64 | | |
| | Taxes | 280.00 | | |
| | Sundry Expenses | 180.22 | | |
| | | | | |
| | | 3,048.59 | | |
| | Net Profit | 517.91 | | |
| | | | | |
| | | 3,566.50 | | 3,566.50 |

ASSETS

| | | |
|-----------------------------|----------|------------|
| Bank of Montreal | 2,977.70 | |
| Cash on hand | .12 | |
| Fuller Gravel Limited | 1,029.80 | \$4,007.62 |

10 LIABILITIES

| | | |
|--|----------|-------------------|
| Accounts Payable | 19.92 | |
| A. W. Robertson Ltd, Montreal..... | 3,469.79 | |
| A. W. Robertson Ltd. Add Profit December 31, 1927 | 517.91 | 3,987.70 |
| | | <u>\$4,007.62</u> |

20 PLAINTIFF'S EXHIBIT P-20 AT ENQUETE

Fuller Gravel, Ltd., — Statement for year ending 31st Dec. 1927.

P. C. SHANNON SON & CO.
Accountants & Auditors
Montreal.

Montreal March 24, 1928

Fuller Gravel Limited,
Ivanhoe, Ontario.

30 Gentlemen :—

We beg to submit for your consideration the attached financial statements of your Company.

Depreciation of 10% has been written off the plant and \$3,410.86 was reserved for the Depletion of the Property.

40 Having audited your books and accounts of the Company for the year ending December 31, 1927, we have obtained all the information required and, in our opinion, the attached balance Sheet exhibits the true financial standing of the Company according to the information and explanations given to us and as shown by the books of the Company.

The whole respectfully submitted,

We beg to remain, Gentlemen,

Yours faithfully,

P. C. SHANNON SON & Co.
Auditors.

FULLER GRAVEL LIMITED — IVANHOE, ONTARIO

OPERATING ACCOUNT AND PROFIT AND LOSS STATEMENT YEAR ENDING

DECEMBER 31st., 1927.

| | | | |
|------------------------------------|-----------|-------------------|--------------|
| To Materials used | 7,130.68 | By Sales..... | 102,841.23 |
| Operating Wages | 27,804.30 | Rent on farm..... | 418.00 |
| | | | |
| Cost of Materials and Wages | 34,934.98 | | 103,259.23 |
| Expense | 4,900.68 | Loss..... | 865.74 |
| | | | |
| Commissions paid Sales Agents.... | 5,009.38 | | 104,124.97 |
| Workmen's Compensation Board.... | 1,139.23 | | |
| Taxes | 397.30 | | |
| Salaries | 3,300.00 | | |
| Engineering Services | 2,500.00 | | |
| Toronto Office Expense | 2,100.00 | | |
| Toronto Office Salary | 5,027.06 | | |
| Freight & Express | 9,906.68 | | |
| Sales Tax | 3,423.16 | | |
| Boarding House | 804.15 | | |
| Telephone & Telegrams..... | 300.71 | | |
| Repair Wages | 4,096.93 | | |
| Repair Material | 1,200.00 | | |
| Insurance | 485.95 | | |
| Siding Rental | 1,140.07 | | |
| 10% Depreciation on Plant..... | 20,047.83 | 69,189.99 | |
| .02 cents on 170543 Tons of Gravel | 3,410.86 | | |
| | | 104,124.97 | \$104,124.97 |

FULLER GRAVEL LIMITED—IVANHOE, ONTARIO

BALANCE SHEET AS AT DECEMBER 31, 1927.

10

ASSETS

| | | |
|---|-----------|---------------------|
| Cash on hand | | 123.13 |
| Balance in Bank | | 27,566.21 |
| Accounts Receivable per list | | 15,699.75 |
| Real Estate | | 30,746.10 |
| Plant, Balance January 1, 1927..... | | 200,478.37 |
| Hardy & Badden | | 1,000.00 |
| Profit & Loss Debit Balance (Loss)..... | 11,117.49 | |
| Profit & Loss Add Loss | 865.74 | |
| | | <u>11,983.23</u> |
| Less gift made by Hugh Quinlan & A. W. Robertson | 6,984.09 | 4,999.14 |
| | | <u>\$280,612.70</u> |

LIABILITIES

| | | |
|---|------------|---------------------|
| Capital Stock Preferred, fully paid up..... | 200,000.00 | |
| 30 Capital Stock Common Stock No Par..... | 30,000.00 | 230,000.00 |
| | | <u>5,651.79</u> |
| Accounts Payable per list..... | | |
| Reserve for Depreciation on Plant | | |
| January 1, 1927 Balance | 20,022.52 | |
| Added December 31, 1927 | 20,047.83 | 40,070.35 |
| | | <u>4,890.56</u> |
| Reserve for Depletion of Property | | |
| January 1, 1927, Balance | 1,479.70 | |
| Added December 31, 1927 | 3,410.86 | 4,890.56 |
| | | <u>\$280,612.70</u> |

40

Verified.

P. C. SHANNON SON & CO.

Montreal, March 24, 1928.

FULLER GRAVEL LIMITED — IVANHOE, ONTARIO

Accounts Receivable as at December 31, 1927.

| | | |
|----|--|-------------|
| 10 | S. McCord & Company | 7,099.53 |
| | J. Muldoon | 1,957.31 |
| | N. Coulon | 84.20 |
| | F. Ryan | 50.85 |
| | Phyall & Sons Limited | 1,511.54 |
| | J. H. Cousins | 459.85 |
| | Canadian Concrete Products Company | 69.00 |
| | J. Maloney | 22.80 |
| | Dept. Public Highway, Ontario. | 921.44 |
| | Canadian National Ry. | 29.60 |
| 20 | W. A. Stewart | 245.80 |
| | Dickey Const. Company | 80.00 |
| | Patterson Const. Company | 56.70 |
| | Sand & Supplies Limited | 1,652.92 |
| | Furgeson Const. Company | 80.68 |
| | H. Moffatt | 49.05 |
| | Foundation Const. Company | 912.30 |
| | Canada Cement Company | 416.18 |
| | | <hr/> |
| | | \$15,699.75 |

30

FULLER GRAVEL LIMITED — IVANHOE, ONTARIO

Accounts Payable as at December 31, 1927.

| | | |
|----|------------------------------------|------------|
| | D. Robertson | 752.31 |
| | Sundry Accounts | 2,399.48 |
| | Roy Miller | 2,500.00 |
| 40 | | <hr/> |
| | | \$5,651.79 |
| | Sundry Accounts Payable. | |
| | Mrs. J. D. Blue | 19.70 |
| | British American Oil Company | 58.38 |
| | J. Benson | 25.00 |
| | Buffalo & Sus. Coal Company | 294.60 |

| | | |
|----|---|------------------|
| | Liquid Air Company | 3.06 |
| | F. B. Foster | 30.60 |
| | Grand & Toy Toronto | 17.05 |
| | Hoston Company | 143.88 |
| | A. W. Robertson Limited, Campbellford.... | 1,029.80 |
| | Tweed Creamery | 18.90 |
| 10 | Walter Hardware | 34.46 |
| | Wood Alexander & James | 3.87 |
| | F. Dafoa | 5.10 |
| | T. Rolliers | 52.36 |
| | J. McArroy | 19.40 |
| | C. P. H. Company | 5.35 |
| | Telephone Company | 6.95 |
| | L. Belt Limited | 578.68 |
| | Walmsley Company Limited | 52.34 |
| 20 | | <hr/> \$2,399.48 |

PLAINTIFF'S EXHIBIT PC-22 ON DISCOVERY

*Correspondence between Hon. J. L. Perron & Capital Trust Re :
Quebec Succession Duty.*

January 4th., 1928.

30 CONFIDENTIAL

Honorable J. L. Perron,
c/o Perron, Taschereau & Co.
Barristers, etc.
11 Place' D'Armes,
Montreal, Quebec,

CONFIDENTIAL

Dear Sir:—

40

Re-Hugh Quinlan Estate.
Succession Duty—401

We beg to enclose herewith for your information copy of a letter which we have written to Mr. A. W. Robertson, also copies of the following:

Mr. Robertson's reply to the above letter.
Letter of Capital Trust Corporation to Succession
Duty Office dated Dec. 31, 1927.

Mr. Robertson has suggested that we refer this matter to you so that you may take same up with the Succession Duty Office in Montreal or Quebec, if you think it better, and see if you could have the Department revise their valuation in regard to the A. W. Robertson Ltd., and Quinlan & Janin, Ltd., stock, as apparently they have given the valuation too high for these Companies.

10

These are really the only two items about which we have to complain as all the other items of our inventory have practically been accepted at the valuation given by us.

Yours very truly,

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

ELP/AMR.
enclosures.

20 True copy.
M. A. R. Kehoe.
Paul Mackay.

April 29th, 1929.

Hon. J. L. Perron,
c/o Messrs. Perron, Vallee & Perron,
P. O. Box 2038.
Montreal, P. Q.

Re:—Hugh Quinlan Estate — Fyle 45
Peter Lyall & Son Ltd. & Succession Duty Tax.

30

Dear Sir:—

Since we have made settlement of the Succession Duty, we have been informed by Mr. A. W. Robertson, that the late Hugh Quinlan is entitled to receive one-third of the sum of \$50,000.00 which was still due by Messrs. Peter Lyall & Son, Ltd., to the late Mr. Quinlan in connection with memorandum of Agreement made 2nd of July 1926, between the late Hugh Quinlan and A. W. Robertson. The Estates share would be therefore, \$16,666.66. Shall
40 we report this to the Department as an item which was discovered since we have fyled our Succession Duty and ask them for an amended statement of tax to be paid?

Yours very truly,

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

ELP/LS.
True copy.
M. A. R. Kehoe.
M. A. Niding.

July 6, 1929.

Hon. J. L. Perron,
P. O. Box 2038.
Montreal, Que.

re-Hugh Quinlan Estate
Ryan & Press Notes 40/41

10 Dear Sir:

Yours of the 4th instant has been duly received and we now beg to return herewith duly completed Declaration and Affidavit in regard to Ryan's note.

We would suggest that you have same signed by Mr. A. W. Robertson, our co-executor, before forwarding it to the department.

20 As regards the Press' note same being dated September 21st., 1922, for \$500.00, it is therefore outlawed and we would have no recourse against Press. We are leaving same out of the declaration and affidavit.

We will try to interview Mr. Press and see what he intends doing to clear his conscience.

Yours very truly,

ELP/PEM.

Encl.

True copy.

30 Paul Mackay.

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

Montreal, July 16th, 1929.

Capital Trust Corporation, Ltd.
10 Metcalf Street.
Ottawa.

Attention Mr. Parent

Dear Sir:

40 Enclosed herewith please find a statement of account forwarded to us today by the collector of provincial revenue.

If you will be good enough to mail him your check in payment and forward us the receipt that you will get we will immediately take action against Mr. Ryan.

Yours truly,

JYF/GB
Copied: PEM.
True copy.
Paul Mackay.

PERRON, VALLEE, PERRON
per (signed) (illegible)

July 20th, 1929.

Messrs. Perron, Vallée & Perron,
Barristers, Solicitors,
10 St. James St. W.
Montreal, P. Q.

re Hugh Quinlan Estate—401

10 Dear Sirs:

We beg to acknowledge receipt of yours of the 16th, instant enclosing Province of Quebec Succession Duty Account dated 12th July, 1929 for (\$6.00) re Ryan.

We are forwarding our cheque to Mr. Robertson for his signature with instructions to forward cheque direct to the Succession Duty Office, Montreal.

20

Yours very truly,

ELP/BS
Copied: PEM.
True copy.
Paul Mackay.

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

PLAINTIFF'S EXHIBIT PC-47 ON DISCOVERY

30

Capital Trust file No. 407
Re: Income Tax.

January 17th, 1928.

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

Re: Hugh Quinlan Estate Income Tax.

Dear Sir:—

40 Will you kindly obtain the following information for us:

The amount of Directors fees, our gratuities, salary, dividends, if any paid to the late Hugh Quinlan for period Jan. 1st., 1927 to date of death of Mr. Quinlan for the following companies.

A. W. Robertson, Limited,
Quinlan & Janin, Limited,
Amiesite Asphalt Co., Limited,
Fuller Gravel Co., Limited.

We have had an interview with the Income Tax Department here in Ottawa and in looking over the return fyled by Mr. Quinlan for 1926, we notice income from dividends to be \$65,828.98. It seems to us that Mr. Quinlan did not receive such a high dividend for 1927. The total income tax paid for 1926 was \$12,000.00. If we could obtain the exact amount of return based on the return
10 for 1926, we would likely save a considerable sum of income tax for the period referred to.

Yours very truly,

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

Typed : MAN.
Certified copy of copy.
20 M. A. Niding,
T. Cloutier,

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

Jan. 18th., 1928.

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

Re Estate Hugh Quinlan
Income Tax

Dear Sirs:—

Replying to yours of the 17th inst., we have not got the information of all dividends paid for 1927, but when we got we shall forward it to you at once.

40

Yours truly,

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

LNL.
Typed : MAN
Certified Copy,
M. A. Niding.
T. Cloutier.

February 20th, 1928

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

ATTENTION Mr. LEAMY

Re Hugh Quinlan Estate.
Income Tax

10 Dear Sir:—

We do not appear to have received any reply to our letter of the 17th, of January last re the above copy of which we enclose.

As we would like to clean up this matter of income tax for 1927 at an early date we would be obliged if you would let us have the information requested if same is now available.

Yours very truly,

20 ELP/AMR.
Enclosure.
Typed: MAN.
Certified copy.
M. A. Niding.
T. Cloutier.

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

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

Feb. 21st., 1928.

30 Capital Trust Corporation,
10 Metcalf Street.
Ottawa, Ontario.

Re Estate Hugh Quinlan
Income Tax

Dear Sirs:—

We have your letter of the 20th inst., with enclosed copy of your letter of the 17th inst., We beg to advise that we did not receive your letter of the 17th, it must of been lost in the mail.

40

We shall endeavor to get the information you request and forward it to you in a day or two.

Yours truly,

LNL.
Typed: MAN.
Certified copy,
M. A. Niding.
T. Cloutier.

A. W. ROBERTSON LIMITED,
(signed) L. N. Leamy.

March 8th, 1928

ATTENTION Mr. LEAMY.

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

10

Re Hugh Quinlan Estate
Income Tax.

Dear Sir:—

In further reference to our letter of the 20th, of Feb. and yours of the 21st, will you kindly let us know if you have succeeded in getting the information requested by our letter of the 17th, of January, in regard to amount of Director's fee, gratuities Salaries and dividends, if any, paid to the late Hugh Quinlan for period Jan., 1st, 1927 to date of death in connection with the following Companies:

20

A. W. Robertson, Limited.
Quinlan & Janin, Limited,
Amiesite Asphalt Co. Limited.
Fuller Gravel Co. Limited.

Yours very truly,

30

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

ELP/AMR.
Typed: MAN
Certified copy.
M. A. Niding.
T. Cloutier.

March 21st. 1928.

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

40

ATTENTION Mr. LEAMY

Re Hugh Quinlan Estate
Income Tax 407

Dear Sirs:—

We beg to enclose herewith for your information copy of letter which we wrote you on the 17th, of January, and to which you replied on the 18th.

We do not appear to have received any information in regard to our request and we would appreciate it very much if you would keep this matter in mind as we have been requested by the Income Tax Department to complete our Return for income tax due, if any, to the time of Mr. Quinlan's death.

10

Yours very truly,

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

ELP/AMR.
Enclosure.
Typed: MAN
Certified Copy.
M. A. Niding.
T. Cloutier.

20

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

March 22nd. 1928.

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

Re Estate Hugh Quinlan
Income Tax returns

30

Dear Sirs:—

Replying to yours of the 17th of January and of the 21st inst. the following is the amount of dividends paid to the late H. Quinlan prior to his death:

| | |
|---------------------------------|-------------|
| A. W. Robertson, Limited..... | \$40,575.02 |
| Amiesite Asphalt Limited | 500.00 |
| Quinlan, Robertson & Janin..... | none |

40

Yours truly,

A. W. Robertson, Limited. -
(sgd.) L. N. Leamy

LNL.
Typed: MAN
Certified Copy.
M. A. Niding.
T. Cloutier.

March 28th, 1928

P. F. McCaffrey, Esq.,
Inspector of Income Tax,
Department of National Revenue,
Montreal, P. Q.

Re Hugh Quinlan Estate
Income Tax

10

Dear Sir:

We now beg to enclose you herewith in duplicate Form T. 1 for the late Hugh Quinlan together with cheque for \$5,509.66 payable to the Receiver General of Canada for income tax payable for period January 1st., 1927, to June 26th, 1927, date of death of Mr. Quinlan.

20

Kindly acknowledge receipt in the usual way at your earliest convenience, and also please notify the Department at Ottawa to issue the usual Clearance Certificate.

Yours very truly,

ELP/AMR.
Enclosures.
Copied. PEM.
Certified copy:
Paul Mackay.
T. Cloutier.

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

30

DISTRICT OF
MONTREAL

DOMINION OF
CANADA

DEPARTMENT OF NATIONAL REVENUE
INCOME TAX DIVISION
OFFICE OF

THE INSPECTOR OF INCOME TAX

40

Montreal, May 17th, 1928

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

Re Late Hugh Quinlan

Dear Sirs:

I have your letter of the 15th inst. and in reply would say that the difference in amount of assessment seems to have been caused by a slight error in your calculation of the tax; the figures as sub-

— 570 a —

DEFENDANT'S EXHIBIT DR-35 AT ENQUETE

Four signatures of V. Kerr.

Jennie A. Kern.

Certificate #4
for one share.

Jennie A. Kern.

Certificate #5
for 49 shares.

Jennie A. Kern.

Certificate #1
for one share.

Jennie A. Kern.

Certificate #8
for 1,150 shares.

DEFENDANT'S EXHIBIT DR-34 AT ENQUETE

Copy of Draft for \$125,000.00.

10

THE BANK OF TORONTO

Jan. 28th., 1928

Draft on OTTAWA.

| | |
|--|--------------|
| In favor of Capital Trust Corporation..... | \$125,000.00 |
| Tax..... | .02 |
| | <hr/> |
| | \$125,000.02 |
| | <hr/> |

20

(signed A. W. Robertson

No. 4632

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

No. 4632

\$125,000.00

BANK OF TORONTO

Montreal Que., Canada January 28th 1928

30

Pay to the order of CAPITAL TRUST CORPORATION.....

One Hundred and Twenty Five Thousand Dollars

To
The Bank of Toronto
Ottawa, Ont.

signed L. G. GILLETT,
P. Manager
F. G. CLEMINSON,
P. Accountant.

40

PLAINTIFF'S EXHIBIT P-16 AT ENQUETE

Minutes of Directors Amiesite Asphalt Ltd.

AMIESITE ASPHALT LIMITED

Minutes of Directors meeting held on February 2nd. 1928, were read and approved.

The President reported that the earnings of the Company available for the payment of a dividend of Twenty-seven Thousand Dollars (\$27,000.00) were sufficient for the payment of such a dividend, after making full provision for all charges.

On motion duly made and seconded, it was unanimously resolved that a dividend of Twenty-seven Thousand Dollars (\$27,000.00) be declared on the Capital Stock of the Company, payable March 28th 1928, to Shareholders of record March 27th 1928

There being no further business, adjournment was made.

A. Janin, Chairman
C. J. Malone, Secretary

A. W. Robertson, Approved.

20

Minutes of meeting of the Board of Directors of Amiesite Asphalt Limited, held at the Head Office of the Company, 702 Sherbrooke Street West, Montreal, Que., Canada, on March 27th 1928, at eleven o'clock in the forenoon.

These were present :

Messrs. Alban Janin
A. W. Robertson
C. J. Malone

30

Being all Directors of the Company.

Mr Alban Janin acted as Chairman of the Meeting, and Mr. C. J. Malone acted as Secretary of the Meeting.

Notice of the calling of the meeting as follows as duly read and approved.

40

Montreal, Que. March 24th 1928

“A meeting of the Board of Directors of Amiesite Asphalt Limited, will be held at the Head Office of the Company, 702 Sherbrooke St. West, Montreal, Que., on March 27th. 1928 at eleven o'clock in the forenoon for the transaction of any business that may come before the said meeting.”

signed C. J. Malone. Secretary

AMIESITE ASPHALT LIMITED

Minutes of Directors Meeting held on May 3rd 1928, were read and approved.

10 The president reported that the earnings of the Company available for the payment of a dividend of Six Thousand Dollars (\$6,000.00) were sufficient for the payment of such a dividend, after making full provision for all charges.

On motion duly made and seconded, it was unanimously resolved that a dividend of Six Thousand Dollars (\$6,000.00) be declared on the Capital Stock of the Company, payable August 30th. 1928, to Shareholders of record August 15th. 1928.

There being no further business, adjournment was made.

20 A. W. Robertson, Approved.
A. Janin,
Chairman.
C. J. Malone,
Secretary.

Minutes of Meeting of the Board of Directors of Amiesite Asphalt Limited, held at the Head Office of the Company, 702 Sherbrooke St. West, Montreal, Que. on August 30th, 1928, at eleven o'clock in the forenoon.

These were present:

30 Messrs. A. JANIN,
A. W. ROBERTSON
C. J. MALONE,

Being all Directors of the Company.

Mr. A. Janin acted as Chairman of the Meeting, and Mr. C. J. Malone acted as Secretary of the Meeting.

Notice of the calling of the meeting as follows was duly read and approved.

40 Montreal, Que. August 28th, 1928

“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 St. West Montreal Que., Canada, on August 30th. 1928, at eleven o'clock in the forenoon, for the transaction of any business that may come before the said meeting.”

signed C. J. MALONE,
Secretary

PLAINTIFF'S EXHIBIT P-58 AT ENQUETE

Copy of stock account of J. J. Perrault in Amiesite Asphalt Ltd.

Name J. J. Perrault.

| Date | Cert. No. | Transfer No. | To or From Whom | Sold | | | Bought | | | Balances | |
|---------|-----------|--------------|--------------------|--------|-------------------|-------------|--------|-------------------|-------------|----------|-------------|
| | | | | Shares | Cr. Am't of Stock | Dr. Paid up | Shares | Dr. Am't of Stock | Cr. Paid up | Shares | Cr. Paid up |
| 1928 | | | | | | | | | | | |
| Feb. 2 | 17 | 8 | By A. W. Robertson | | | | 83 | | | | |
| " " | | 9 | By D. M. Hepburn | | | | 250 | 33,300.00 | 33,300.00 | | |
| Sep. 14 | | 19 | To J. I. McDonald | 333 | 33,300.00 | 33,300.00 | | | | | |

PLAINTIFF'S EXHIBIT P-59 AT ENQUETE

Copy of stock account of J. J. Perrault in Macurban Asphalt Ltd.

Name J. J. Perrault.

| Date | To or From Whom | Certif. No. | Transfer | Shares | Balance No. of Shares | Balance |
|---------|-------------------|-------------|----------|--------|-----------------------|---------|
| 1928 | | | | | | |
| Feb. 2 | From C. A. Muller | 12 | 3 | 333 | 333 | |
| Sep. 14 | J. J. McDonald | | 9 | 333 | ○ | ○ |

PLAINTIFF'S EXHIBIT P-24 AT ENQUETE

*Change of name of Quinlan, Robertson and Janin, Limited to
Robertson and Janin Limited. Statement declaration to
Registry office of Companies. This is in Court.*

10

Province of Quebec.
District of Montreal.

SUPERIOR COURT.

Quinlan, Robertson & Janin, Limited was incorporated by
Letters Patent issued by the Lieutenant-Governor of the Provin-
ce of Quebec on the 21st of March, 1925, and by Supplementary
Letters Patent granted by the Lieutenant-Governor of the Pro-
vince of Quebec on the 18th of February, 1928, the name of the
aforesaid Company was changed from Quinlan, Robertson & Jan-
nin, Limited to Robertson & Janin Limited.

Its principal place of business in the Province of Quebec is
at Montreal, in the District of Montreal.

In Testimony Whereof, this Declaration in duplicate is made
and signed by me, the President of the said Company, at Mont-
real, on this 23rd day of February, 1928.

“Signed” :—A. W. Robertson,
President.

30

Filed and Registered this 28th. day of February, 1928.

True Copy.

Eug. Bellay,
Deputy-Prothonotary.

PLAINTIFF'S EXHIBIT P-30 AT ENQUETE

*Quinlan, Robertson & Janin, Limited, Minutes Re: Acquisition
by Quinlan, Robertson & Janin, Limited, or Robertson & Janin
Limited, of subsidiary Companies.*

Copy

ROBERTSON & JANIN, LIMITED

Minutes of Directors meeting held on March 21st. 1928, were
read and approved.

The President informed the meeting the advisability of forming a Building Company, a Paving Company and an Equipment & Supply Company.

After discussion it was moved seconded and unanimously resolved that the Company sell to Robertson & Janin Paving
10 Co., Ltd., all its rights whatsoever and all its uncompleted contracts for any paving work whatsoever together with its goodwill and the right to use the name "Robertson & Janin Limited" in connection with the execution of the said paving contracts, for the price of Five Hundred Thousand Dollars (\$500,000.00) payable in fully paid and non-assessable shares of the Capital Stock of the "Robertson & Janin Paving Company Limited" and that A. W. Robertson & L. N. Leamy, be and they are hereby authorized for and on behalf of the Company to sign and execute the
20 draft memorandum of agreement between the Company and "Robertson & Janin Paving Company Limited," which was submitted to the meeting and approved thereat.

It was further resolved :

That the Company sell to "Robertson & Janin Building Company Limited" all its rights whatsoever and all its uncompleted contracts for any building work whatsoever together with its good will and the right to use the name "Robertson & Janin Limited" in connection with the execution of the said building
30 contracts, for the price of Five Hundred Thousand Dollars (\$500,000.00) payable in fully paid non-assessable shares of the Capital Stock of "Robertson & Janin Building Company Limited"; and that A. W. Robertson & L. N. Leamy be and they are hereby authorized for an on behalf of the Company to sign and execute the draft memorandum of agreement between the Company and "Robertson & Janin Building Company Limited" which was submitted to the meeting and approved thereat.

It was further resolved.

40 That the Company sell convey and transfer to "Construction Supply and Equipment Limited" the good will in all materials, stores, equipments and supplies held by it and forming what is now known as the equipment department of the Company, together with all contracts which the company has or may have for the supplying or letting out of equipment, materials or stores to third parties for the price of Five Hundred Thousand Dollars (\$500,000.00) payable in fully paid and non-assessable shares of

the Capital Stock of "Construction Supply and Equipment Limited"; and that A. W. Robertson & L. N. Leamy be and they are hereby authorized for an on behalf of the Company to sign and execute the draft memorandum of agreement between the Company and "Construction Supply & Equipment Limited" which was submitted to the meeting and approved thereat.

10 There being no further business the meeting adjourned.

Signed — A. W. Robertson,
Chairman

Signed — Albert Janin
Assistant-Secretary.

Signed — A. Janin
Approved.

Minutes of meeting of the Board of Directors of Robertson
20 & Janin, Limited, held at the Head Office of the Company, 702
Sherbrooke Street West, Montreal, Que., Canada, on April 19th.
1928, at eleven o'clock in the forenoon.

These were present :
Messrs. A. W. Robertson
Alban Janin
L. N. Leamy

Being all Directors of the Company.

30 Mr. A. W. Robertson acted as Chairman of the meeting, and
Mr. Albert Janin, Assistant-Secretary of the Company, acted as
Secretary of the Meeting.

The Secretary reported that the following notice of the
calling of the meeting had been mailed to all the Directors.

Montreal, Que, April 12th. 1928.

40 " Notice is hereby given that a meeting of the board of Di-
rectors of Robertson & Janin, Limited, will be held at the Head
Office of the Company, 702 Sherbrooke St. West, Montreal, Que.
Canada, on April 19th. 1928, at eleven o'clock in the forenoon ,for
the transaction of any business that may come before the said
meeting."

Signed — Albert Janin
Assistant-Secretary.

I hereby certify the above to be a true
copy of the Minutes of Directors Meeting
held on April 19th. 1928.

C. J. Malone,
Copy made October 28th. 1930.

DEFENDANT'S EXHIBIT DC-9 AT ENQUETE

Transfer Tummon.

10 Out. See Nos. 5, 6, 8, 10, 12 & 14.
Transfer Stamps Go in this space.

No. 15

Transfer from
W. E. Tummon

To

A. W. Robertson

20 550 preferred Shares

Admitted by the parties as true copy.

Tanner & Désaulniers
Attorneys for Plaintiff

Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant Capital Trust Corp'n.

30

I W. E. Tummon of Tweed, Ont. do hereby transfer to A. W. Robertson of Montreal for value received, Five hundred and fifty Preferred shares of the Capital Stock held by me in Fuller Gravel Limited on which has been paid.....dollars per share, subject to the provisions of the Charter of Incorporation and the By-Laws of the Company.

40 Mch. 26th 1928

W. E. Tummon

M. A. Patterson

Witness.

I accept the above transfer

A. W. Robertson

L. N. Leamy

Witness.

Out. See Nos. 5, 6, 8, 10, 12 & 14.

Transfer Stamps Go in this space.

No. 16

10

Transfer from
W. E. Tummon

To

A. W. Robertson

274 Common Shares

20

Admitted by the parties as true copy.

Tanner & Désaulniers
Attorneys for Plaintiff.

Beaulieu, Gouin, Mercier & Tellier,
Attorneys for Defendant A. W. Robertson.

Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant Capital Trust Corp'n.

30

I W. E. Tummon of Tweed, Ont. do hereby transfer to A. W. Robertson of Montreal, Que. for value received Two hundred seventy four " Common " shares of the Capital Stock held by me in Fuller Gravel, Ltd. on which has been paid..... dollars per share, subject to the provisions of the Charter of Incorporation and the By-laws of the Company.

Mch. 26th 1928.

W. E. Tummon

40 M. A. Patterson
Witness.

I accept the above transfer
A. W. Robertson

L. N. Leamy
Witness.

PLAINTIFF'S EXHIBIT P-23 AT ENQUETE

Statement, Robertson & Janin, Limited, 31st. March 1928.

10 PETRIE, RAYMOND & Co.
Certified Public Accountants.

Montreal, April 23, 1928.

To
The Shareholders,
Robertson and Janin, Limited,
Montreal, Que.

Auditors' Report

20 Dear Sirs :

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1928, and we have compiled therefrom the following Financial Statements which we submit herewith :

- 30 (a) Contract Accounts
(b) Profit and Loss Statement
(c) Profit and Loss Account General
(d) Balance Sheet

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

We have accepted the figures for Inventories of Materials on Hand as given to us, as being correct.

40 We hereby certify that we have obtained all the information and explanations required by us, and that 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.
Auditors.

ROBERTSON AND JANIN, LIMITED

MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1928

CITY OF OUTREMONT CONTRACTS

| 1928 | | 1928 | | |
|---------|------------------------------|--------------------|----------------------------|------------------|
| Mar. 31 | To Materials, Wages etc..... | 25,931.16 | Mar. 31 By Estimates | 51,474.33 |
| | Profit | 25,543.17 | | <u>51,474.33</u> |
| | | <u>\$51,474.33</u> | | |

H. LABRACQUE CONTRACT

| 1928 | | 1928 | | |
|---------|-------------------------------|-----------------|----------------------------|---------------|
| Mar. 31 | To Materials, Wages, etc..... | 623.81 | Mar. 31 By Estimates | 729.53 |
| | Profit | 105.72 | | <u>729.53</u> |
| | | <u>\$729.53</u> | | |

MONTREAL TRAMWAYS CONTRACT

| 1928 | | 1928 | | |
|---------|--------------------------------|-----------------|----------------------------|---------------|
| Mar. 31 | To Materials, Wages, etc | 453.32 | Mar. 31 By Estimates | 946.75 |
| | Profit | 493.43 | | <u>946.75</u> |
| | | <u>\$946.75</u> | | |

BERNARD AVENUE CONTRACT

| 1928 | | 1928 | | |
|---------|--------------------------------|--------------------|----------------------------|------------------|
| Mar. 31 | To Materials, Wages, etc. | 9,665.35 | Mar. 31 By Estimates | 10,248.76 |
| | Profit | 583.41 | | <u>10,248.76</u> |
| | | <u>\$10,248.76</u> | | |

COTE ST. CATHERINE ROAD CONTRACT

| 1928 | | 1928 | | |
|---------|--------------------------------|-----------------|----------------------------|---------------|
| Mar. 31 | To Materials, Wages, etc | 244.51 | Mar. 31 By Estimates | 338.09 |
| | Profit | 93.58 | | <u>338.09</u> |
| | | <u>\$338.09</u> | | |

ST. PATRICK STREET CONTRACT

| 1928 | | 1928 | | |
|---------|--------------------------------|-------------------|----------------------------|-------------------|
| Mar. 31 | To Materials, Wages, etc | 6,376.54 | Mar. 31 By Estimates | 7,170.80 |
| | Profit | 794.26 | | |
| | | <u>\$7,170.80</u> | | <u>\$7,170.80</u> |

HOCHELAGA STREET SUBWAY

| 1928 | | 1928 | | |
|---------|--------------------------------|--------------------|----------------------------|--------------------|
| Mar. 31 | To Materials, Wages, etc | 65,848.89 | Mar. 31 By Estimates | 69,781.80 |
| | Profit | 3,932.91 | | |
| | | <u>\$69,781.80</u> | | <u>\$69,781.80</u> |

CITY OF VERDUN CONTRACTS

| 1928 | | 1928 | | |
|---------|-------------------------------|---------------------|----------------------------|---------------------|
| Mar. 31 | To Materials, Wages, etc..... | 134,687.54 | Mar. 31 By Estimates | 184,601.70 |
| | Profit | 49,914.16 | | |
| | | <u>\$184,601.70</u> | | <u>\$184,601.70</u> |

FOREST HILL CONTRACT

| 1928 | | 1928 | | |
|---------|-------------------------------|--------------------|----------------------------|--------------------|
| Mar. 31 | To Materials, Wages, etc..... | 48,413.65 | Mar. 31 By Estimates | 53,479.14 |
| | Profit | 5,065.49 | | |
| | | <u>\$53,479.14</u> | | <u>\$53,479.14</u> |

PORT HOPE CONTRACT

| 1928 | | 1928 | | |
|---------|--------------------------------|-------------------|----------------------------|-------------------|
| Mar. 31 | To Materials, Wages, etc. | 5,990.18 | Mar. 31 By Estimates | 4,869.73 |
| | | | Loss | 1,120.45 |
| | | <u>\$5,990.18</u> | | <u>\$5,990.18</u> |

CITY OF MONTREAL CONTRACTS

| 1928 | | 1928 | | |
|------------|---------------------------|-----------|-------------------------|-----------|
| Mar. 31 To | Materials, Wages, etc., | | Mar. 31 By Estimates | |
| | Duquette Street | 3,624.12 | Duquette Street | 4,563.66 |
| | Materials, Wages, etc., | | Estimates | |
| | Dubois Street | 6,228.67 | Dubois Street | 6,067.18 |
| | Materials, Wages, etc., | | Estimates | |
| | Hampton Avenue | 3,448.56 | Hampton Avenue | 3,281.90 |
| | Materials, Wages, etc., | | Estimates | |
| | Leprohon Street | 17,756.39 | Leprohon Street | 19,626.37 |
| | Materials, Wages, etc., | | Estimates | |
| | Verville Street | 33,882.95 | Verville Street | 38,703.46 |
| | Materials, Wages, etc., | | Estimates | |
| | Wedgewood Avenue | 15,890.58 | Wedgewood Avenue | 17,264.57 |
| | Materials, Wages, etc., | | Estimates | |
| | Springland Avenue | 25,709.68 | Springland Avenue | 32,297.91 |
| | Materials, Wages, etc., | | Estimates | |
| | Henri Julien Street | 8,509.36 | Henri Julien St. | 10,811.22 |
| | Materials, Wages, etc., | | Estimates | |
| | Westhill Avenue | 8,086.37 | Westhill Avenue | 8,847.45 |
| | Materials, Wages, etc., | | Estimates | |
| | Addington Avenue | 7,019.54 | Addington Avenue | 7,870.18 |
| | Materials, Wages, etc., | | Estimates | |
| | Dandurand Street | 34,321.19 | Dandurand Street | 40,285.69 |
| | Materials, Wages, etc. | | Estimates | |
| | Wilson Avenue | 14,043.81 | Wilson Avenue | 15,270.50 |
| | Materials, Wages, etc., | | Estimates | |
| | Globert Street | 1,319.40 | Globert Street | 1,322.54 |
| | Materials, Wages, etc., | | Estimates | |
| | Marcil Avenue | 13,454.91 | Marcil Avenue | 15,799.82 |
| | Materials, Wages, etc., | | Estimates | |
| | Westbury Avenue | 2,108.67 | Westbury Avenue | 2,735.54 |
| | Materials, Wages, etc., | | Estimates | |
| | Walkley Avenue | 2,197.55 | Walkley Avenue | 2,742.65 |
| | Materials, Wages, etc., | | Estimates | |
| | Girouard Avenue | 1,582.48 | Girouard Avenue | 1,631.80 |
| | Materials, Wages, etc., | | Estimates | |
| | Grosvenor Avenue | 22,452.48 | Grosvenor Avenue | 25,949.08 |
| | Materials, Wages, etc., | | Estimates | |
| | Hochelaga Street | 56,913.39 | Hochelaga Street | 55,359.42 |
| | Materials, Wages, etc., | | Estimates | |
| | Pictou Street | 2,405.26 | Pictou Street | 3,246.42 |
| | Materials, Wages, etc., | | Estimates | |
| | Claude Street | 1,757.83 | Claude Street | 2,170.39 |

To Materials, Wages, etc.,

| | |
|------------------------------|-----------|
| Terrebonne Street | 5,726.79 |
| Materials, Wages, etc., | |
| Melrose Avenue | 3,564.53 |
| Materials, Wages, etc., | |
| Magdalen Street | 4,928.82 |
| Materials Wages, etc., | |
| Chatham and Payette Sts..... | 4,999.84 |
| Materials, Wages, etc., | |
| Dumas Street | 16,410.55 |
| Materials, Wages, etc., | |
| Royale Avenue | 4,874.92 |
| Materials, Wages, etc., | |
| Montclair Avenue | 3,047.02 |
| Materials, Wages, etc., | |
| Patricia Avenue | 1,000.06 |
| Materials, Wages, etc., | |
| Fifth Avenue | 24,783.87 |
| Materials, Wages, etc., | |
| De Chateaubriand Avenue..... | 18,006.51 |
| Materials, Wages, etc., | |
| Orleans Street | 3,922.47 |
| Materials, Wages, etc., | |
| St. Germain Street | 4,128.40 |
| Materials, Wages, etc., | |
| St. Dominique Street | 46,352.12 |
| Materials, Wages etc., | |
| Lesperance Street | 1,287.76 |
| Materials, Wages, etc., | |
| Seventeenth Avenue..... | 16,477.40 |
| Materials, Wages, etc., | |
| Fifteenth Avenue | 1,333.31 |
| Materials, Wages, etc., | |
| Hingston Avenue | 7,598.49 |
| Materials, Wages, etc., | |
| Bourassa Street | 1,419.20 |
| Materials, Wages, etc., | |
| Prud'homme Avenue | 10,133.64 |
| Materials, Wages, etc., | |
| Sherbrooke Street | 4,118.74 |
| Materials, Wages, etc., | |
| Mistral Street | 11,753.14 |
| Materials, Wages, etc., | |
| Chapleau Street | 983.78 |

By Estimates

| | |
|---------------------------|-----------|
| Terrebonne Street | 6,288.70 |
| Estimates | |
| Melrose Avenue | 4,557.22 |
| Estimates | |
| Magdalen Street | 5,544.90 |
| Estimates | |
| Chatham & Payette Sts.... | 5,404.99 |
| Estimates | |
| Dumas Street | 16,866.78 |
| Estimates | |
| Royale Avenue | 5,943.24 |
| Estimates | |
| Montclair Avenue | 3,876.55 |
| Estimates | |
| Patricia Avenue | 1,324.00 |
| Estimates | |
| Fifth Avenue | 25,357.20 |
| Estimates | |
| De Chateaubriand Ave... | 20,438.16 |
| Estimates | |
| Orleans Street | 5,993.27 |
| Estimates | |
| St. Germain Street..... | 5,236.95 |
| Estimates | |
| St. Dominique Street..... | 51,013.54 |
| Estimates | |
| Lesperance Street | 1,650.36 |
| Estimates | |
| Seventeenth Street..... | 17,941.47 |
| Estimates | |
| Fifteenth Avenue | 1,547.01 |
| Estimates | |
| Hingston Avenue | 7,273.85 |
| Estimates | |
| Bourassa Street | 1,580.75 |
| Estimates | |
| Prud'homme Avenue | 11,106.20 |
| Estimates | |
| Sherbrooke Street | 4,331.25 |
| Estimates | |
| Mistral Street | 12,066.62 |
| Estimates | |
| Chapleau Street | 1,440.00 |

To Materials, Wages, etc.,

| | |
|------------------------------|-----------|
| Bourbonnière Street | 54,516.75 |
| Materials, Wages, etc., | |
| Rosemount Boulevard | 40,102.19 |
| Materials, Wages, etc., | |
| St. Lawrence Boulevard..... | 6,177.61 |
| Materials, Wages, etc., | |
| Lighthall Avenue | 516.35 |
| Materials, Wages, etc., | |
| Boyer Street | 10,762.42 |
| Materials, Wages, etc., | |
| Françoise Barry Street | 4,085.06 |
| Materials, Wages, etc., | |
| Henri Julien Avenue | 23,613.95 |
| Materials, Wages etc., | |
| De Normanville Street | 11,186.50 |
| Materials, Wages, etc., | |
| Laverdure Street | 12,947.79 |
| Materials, Wages, etc., | |
| Joques Street | 11,943.47 |
| Materials, Wages, etc., | |
| Des Erables & d'Israeli..... | 8,299.75 |
| Materials, Wages, etc., | |
| Mazarin Street | 5,586.55 |
| Materials, Wages, etc., | |
| Desormeau Street | 16,355.45 |
| Materials, Wages, etc., | |
| Van Horne Avenue | 6,714.74 |
| Profit | 58,241.48 |

\$750,614.71

By Estimates

| | |
|---------------------------|-----------|
| Bourbonnière Street | 53,190.09 |
| Estimates | |
| Rosemount Boulevard | 37,986.15 |
| Estimates | |
| St. Lawrence Boulevard .. | 8,642.42 |
| Estimates | |
| Lighthall Avenue | 761.92 |
| Estimates | |
| Boyer Street | 13,496.59 |
| Estimates | |
| Françoise Barry St. | 4,570.41 |
| Estimates | |
| Henri Julien Street | 23,063.78 |
| Estimates | |
| De Normanville Street.... | 12,624.97 |
| Estimates | |
| Laverdure Street | 14,589.10 |
| Estimates | |
| Joques Street | 11,815.40 |
| Estimates | |
| Des Erables & d'Israeli.. | 9,379.15 |
| Estimates | |
| Mazarin Street | 6,854.12 |
| Estimates | |
| Desormeau Street | 14,830.37 |
| Estimates | |
| Van Horne Avenue..... | 6,152.48 |

\$750,614.71

HARBOUR ELEVATOR EXCAVATION CONTRACT

| | | | |
|---|-------------------|----------------------------|-------------------|
| 1928. | | 1928 | |
| Mar. 31 To Materials, Wages, etc.,..... | 3,481.82 | Mar. 31 By Estimates | 7,778.64 |
| Profit | 4,296.82 | | |
| | <u>\$7,778.64</u> | | <u>\$7,778.64</u> |

SOUTH SHORE BRIDGE CONTRACT

| | | | |
|---|---------------------|----------------------------|---------------------|
| 1928 | | 1928 | |
| Mar. 31 To Materials, Wages, etc.,..... | 166,013.83 | Mar. 31 By Estimates | 247,058.30 |
| Profit | 81,044.47 | | |
| | <u>\$247,058.30</u> | | <u>\$247,058.30</u> |

HIGH LEVEL SHORE WHARVES CONTRACT

| | | | |
|---------------------------------------|---------------------|----------------------------|---------------------|
| 1928 | | 1928 | |
| Mar. 31 To Materials, Wages, etc..... | 101,317.00 | Mar. 31 By Estimates | 92,350.49 |
| | | Loss | 8,966.51 |
| | <u>\$101,317.00</u> | | <u>\$101,317.00</u> |

OTTAWA BRIDGE CONTRACT

| | | | |
|--|---------------------|----------------------------|---------------------|
| 1928 | | 1928 | |
| Mar. 31 To Materials, Wages, etc., | 126,272.84 | Mar. 31 By Estimates | 85,196.04 |
| | | Loss | 41,076.80 |
| | <u>\$126,272.84</u> | | <u>\$126,272.84</u> |

COURT HOUSE CONTRACT

| | | | |
|--|--------------------|----------------------------|--------------------|
| 1928 | | 1928 | |
| Mar. 31 To Materials, Wages, etc., | 24,460.75 | Mar. 31 By Estimates | 27,769.59 |
| Profit | 3,308.84 | | |
| | <u>\$27,769.59</u> | | <u>\$27,769.59</u> |

HERMES BUILDING CONTRACT

| | | | |
|--|---------------------|----------------------------|---------------------|
| 1928 | | 1928 | |
| Mar. 31 To Materials, Wages, etc., | 470,045.94 | Mar. 31 By Estimates | 470,045.94 |
| | <u>\$470,045.94</u> | | <u>\$470,045.94</u> |

THEMIS BUILDING CONTRACT

| 1928 | | 1928 | |
|------------------------------------|-------------------|----------------------|-------------------|
| Mar. 31 To Materials, Wages, etc., | 490,500.00 | Mar. 31 By Estimates | 490,500.00 |
| | <u>490,500.00</u> | | <u>490,500.00</u> |

RAILWAY EXCHANGE BUILDING CONTRACT

| 1928 | | 1928 | |
|------------------------------------|---------------------|----------------------|---------------------|
| Mar. 31 To Materials, Wages, etc., | 329,377.15 | Mar. 31 By Estimates | 354,200.00 |
| Profit | 24,822.85 | | |
| | <u>\$354,200.00</u> | | <u>\$354,200.00</u> |

ST. CECILE SCHOOL CONTRACT

| 1928 | | 1928 | |
|------------------------------------|--------------------|----------------------|--------------------|
| Mar. 31 To Materials, Wages, etc., | 16,076.90 | Mar. 31 By Estimates | 16,155.00 |
| Profit | 78.10 | | |
| | <u>\$16,155.00</u> | | <u>\$16,155.00</u> |

STADIUM BUILDING CONTRACT

| 1928 | | 1928 | |
|------------------------------------|---------------------|----------------------|---------------------|
| Mar. 31 To Materials, Wages, etc., | 353,944.65 | Mar. 31 By Estimates | 364,000.00 |
| Profit | 10,055.35 | | |
| | <u>\$364,000.00</u> | | <u>\$364,000.00</u> |

CASTLE BUILDING CONTRACT

| 1928 | | 1928 | |
|-----------------------------------|---------------------|----------------------|---------------------|
| Mar. 31 To Materials, Wages etc., | 110,091.98 | Mar. 31 By Estimates | 96,987.76 |
| | | Loss | 13,104.22 |
| | <u>\$110,091.98</u> | | <u>\$110,091.98</u> |

ST. HENRY SCHOOL CONTRACT

| 1928 | | 1928 | |
|-----------------------------------|--------------------|----------------------|--------------------|
| Mar. 31 To Materials, Wages, etc. | 25,686.43 | Mar. 31 By Estimates | 18,767.00 |
| | | Loss | 6,919.43 |
| | <u>\$25,686.43</u> | | <u>\$25,686.43</u> |

ROBERTSON AND JANIN, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1928.

| 1928 | | | 1928 | | |
|------------|---|-----------|---------------------|---|---------------------|
| Mar. 31 To | Loss City of Montreal Contracts..... | 1,058.72 | | Mar. 31 By Profit City of Outremont Contracts | 25,543.17 |
| | Loss City of Verdun Contracts | 480.28 | | Profit H. Labreeque Contract | 105.72 |
| | Loss City Hall Contract | 459.90 | 1,998.90 | Profit Montreal Tramways Contract | 493.43 |
| | | | | Profit Bernard Avenue Contract | 583.41 |
| | Loss Port Hope Contract | 1,120.45 | | Profit Cote St. Catherine Road Contract | 93.58 |
| | Loss High Level Shore Wharves Contract | 8,966.51 | | Profit St. Patrick Street Contract | 794.26 |
| | Loss Ottawa Bridge Contract | 41,076.80 | | Profit Hochelaga Street Subway Contract | 3,932.91 |
| | Loss Castle Building Contract | 13,104.22 | | Profit City of Verdun Contract | 49,914.16 |
| | Loss St. Henry School Contract | 6,919.43 | | Profit Forest Hill Contract | 5,065.49 |
| | OPERATING EXPENSE | | | Profit City of Montreal Contracts | 58,241.43 |
| | Advertising | 1,612.17 | | Profit Harbour Elevator Excavation Contract..... | 4,296.82 |
| | Building Department Expense | 2,888.99 | | Profit South Shore Bridge Contract | 81,044.47 |
| | General Expense | 9,162.65 | | Profit Court House Contract | 3,308.84 |
| | Insurance | 5,632.93 | | Profit Railway Exchange Building Contract | 24,822.85 |
| | Legal Expense | 3,116.90 | | Profit St. Cecile School Contract | 78.10 |
| | Paving Department Expense | 14,506.36 | | Profit Stadium Building Contract | 10,055.35 |
| | Rent Ville St. Pierre | 883.16 | | Trucks Operation and Rental | 22,436.23 |
| | Stationery | 2,638.62 | | Plant Rental | 67,361.16 |
| | Taxes | 974.23 | | Interest and Discount | 21,328.49 |
| | Wages Staff | 9,317.91 | | Claims City of Montreal Settled | 1,161.52 |
| | Wages Building Department | 12,031.65 | | Excess Reserve for Depreciation on Automobiles..... | 183.51 |
| | Wages Paving Department | 13,764.95 | | Excess Reserve for Depreciation on Trucks | 117.58 |
| | Salaries | 15,000.00 | 91,530.52 | Reserve for Income Tax 1927 adjusted | 209.36 |
| | | | | Reserve for Maintenance to Cover Guarantess expired | 7,958.70 |
| | Less on Operation Ville St. Pierre Stores.... | | 126.09 | Profit on Sale of Verdun Property | 2,457.30 |
| | 10% Reserved for Depreciation on Plant | | | | |
| | Asphalt | | 22,796.90 | | |
| | 10% Reserved for Depreciation on Plant | | | | |
| | Concrete | | 8,664.78 | | |
| | 10% Reserved for Depreciation on Office | | | | |
| | Furniture | | 524.12 | | |
| | 25% Reserved for Depreciation on Trucks | | 12,947.45 | | |
| | 25% Reserved for Depreciation on Cars.... | | 2,371.35 | | |
| | 2½% Reserved for Depreciation on proper- | | | | |
| | ty 702 Sherbrooke Street West..... | | 1,069.00 | | |
| | Reserves for Maintenance to Cover | | | | |
| | Guarantess 1927 Work | | 20,397.30 | | |
| | Reserve for Income Tax 1928 | | 13,259.68 | | |
| | Net Profit | | 144,714.36 | | |
| | | | <u>\$391,587.89</u> | | <u>\$391,587.89</u> |

ROBERTSON AND JANIN, LIMITED

MONTREAL

PROFIT AND LOSS ACCOUNT GENERAL

| | | | |
|--------------------------|--------------|--------------------------|--------------|
| 1928 | | 1927 | |
| Mar. 31 To Balance | 514,375.35 | Apr. 1 By Balance | 369,660.99 |
| | | 1928 | |
| | | Mar. 31 Net Profit | 144,714.36 |
| | <hr/> | | <hr/> |
| | \$514,375.35 | | \$514,375.35 |
| | | 1928 | |
| | | Apr. 1 By Balance | \$514,375.35 |

ROBERTSON AND JANIN LIMITED
MONTREAL

BALANCE SHEET AS AT MARCH 31, 1928

| ASSETS | | LIABILITIES | |
|--|-------------------|---|-----------------------|
| CURRENT ASSETS | | CAPITAL STOCK | |
| Cash on hand | 8,191.65 | Authorized Common 5,000 shares at a Par Value of \$100.00 Each. | |
| Cash in Hands of Employees | 3,027.18 | Issued and Fully Paid. | |
| Dominion of Canada (Bonds \$101,000.00)..... | 101,732.00 | 3,452 Shares at a Par Value of \$100.00 Each..... | 345,200.00 |
| Premium on Dominion of Canada Bonds..... | 3,361.00 | | |
| Commercial Properties Holding Corporation (4,000 shares) | 40,000.00 | CURRENT LIABILITIES | |
| Bills Receivable | 3,000.00 | Bank of Toronto Overdraft | 26,581.38 |
| Quinlan Robertson & Janin, Ltd. (London) | 22,569.46 | Accounts Payable and Sub-Contractors | 576,493.14 |
| St. Catherine Stanley Realty Corporation (5 shares) | 500.00 | Receiver General of Canada Income Tax 1927..... | 18,534.76 |
| Accounts Receivable | 79,726.51 | Accrued Wages and Insurance | 19,641.34 |
| | | | <u>641,250.62</u> |
| | | Dividend Declared | 84,947.54 |
| ESTIMATES AND DRAWBACK | | Reserve for Income Tax 1928 | 13,259.68 |
| Catholic School Commissioners of Montreal | 4,405.50 | Mortgage due December 15, 1930 | 17,500.00 |
| Federal District Commission | 19,880.12 | Reserve for Maintenance to Cover Guarantees..... | 99,117.37 |
| Garment Centre Capitol, Incorporated..... | 88,395.93 | | |
| Madden and Murphy, Limited | 12,060.62 | RESERVES FOR DEPRECIATION | |
| Roger Miller & Sons, Limited | 7,744.13 | Asphalt Plant | 81,825.57 |
| Montreal Exhibition Company, Limited..... | 214,000.00 | Concrete Plant | 84,847.02 |
| Province of Quebec | 12,958.37 | Trucks | 27,338.20 |
| Railway Exchange Building Co., Limited..... | 97,200.00 | Cars | 2,560.14 |
| City of Verdun | 73,066.58 | Office Furniture | 1,780.12 |
| City of Montreal | 20,697.95 | 702 Sherbrooke Street West | 1,069.00 |
| Immeuble Themis, Limited | 94,500.00 | Unclaimed Wages | 921.20 |
| | <u>644,909.20</u> | Profit and Loss Account | 514,375.35 |
| | | | |
| Interest Accrued on Dominion of Canada Bonds | 5,064.81 | | |
| Inventory of Materials, Tools, etc..... | 44,215.43 | | |
| | | | |
| SECURITIES ON DEPOSIT | | | |
| City of Montreal (Bonds \$56,000.00)..... | 55,268.00 | | |
| Harbour Commissioners Montreal (Bonds) | 75,000.00 | | |
| Harbour Commissioners of Montreal..... | 50,000.00 | | |
| Federal District Commission | 6,700.00 | | |
| Harbour Commissioners of Chicoutimi..... | 12,500.00 | | |
| Deposits on Plans and Meters | 65.00 | | |
| | 199,533.00 | | |
| | | | 1,155,830.24 |
| | | | |
| DRAWBACK | | | |
| Deposit | 50,000.00 | | |
| City of Montreal due 1928 | 671.53 | | |
| City of Montreal due 1932 | 101.53 | | |
| City of Montreal due 1933 | 3,116.62 | | |
| City of Montreal City Hall | 1,164.55 | | |
| City of Longueuil due 1928 | 1,655.12 | | |
| Harbour Commissioners of Montreal..... | 56,440.26 | | |
| City of Outremont due 1932 | 512.43 | 113,662.04 | |
| Materials, Wages, etc. Account 1928 Work | | 30741.49 | |
| | | | |
| FIXED ASSETS | | | |
| Property Laprairie | 480.00 | | |
| Property St. Michel de Laval | 360.00 | | |
| Property 702 Sherbrooke Street West..... | 55,000.00 | | |
| Property Rosemount | 173,534.73 | | |
| | <u>229,374.73</u> | | |
| | | | |
| Plant Asphalt | 227,968.93 | | |
| Plant Concrete | 86,647.78 | | |
| Plant Trucks | 57,039.88 | | |
| Plant Automobiles | 9,485.50 | | |
| Office Furniture | 5,241.22 | 386,383.31 | 615,758.04 |
| | | | |
| City of Montreal Claims | 15,100.37 | | |
| Less Reserve for Claims | 15,100.37 | | |
| | | | |
| | | <u>\$1,915,991.81</u> | <u>\$1,915,991.81</u> |

Signed on behalf of the Board

(
) DIRECTORS
(

We hereby certify that we have audited the accounts of Messrs. Robertson & Janin, Limited, Montreal, for year ending March 31, 1928, and have reported to the shareholders thereon under this date

PETRIE, RAYMOND & Co. C.P.A.

April 23, 1928.

PLAINTIFF'S EXHIBIT PC 21 ON DISCOVERY

*Correspondence between Hon. J. L. Perron and Capital Trust,
Re : Peter Lyall & Sons Limited.*

10

April 25th, 1928

Hon. J. L. Perron,
c/o Perron, Taschereau & Co.
11 Place d'Armes,
Montreal, P. Q.

Re Hugh Quinlan Estate
Fyle 45

20 Dear Sir:—

We are in receipt from A. W. Robertson of a letter from P. Lyall & Son, addressed to A. W. Robertson, Limited reading as follows:—

30

“We have yours of the 12th, inst. to hand and regret that this matter has been handled by our President, Mr. Wm. Lyall who unfortunately has had to go away on account of ill health. We expect him back within the next two weeks and your letter will be placed before him.

We do not think we should accept the reason given as an excuse for granting further delay in regard to the amount due in this matter.

40 There was some trouble last year about this, and we would therefore, ask you to write to the Lyall people that we do not feel that we would be justified as Trustee in granting further delay, and that we must insist that payment be made according to the agreement.

Yours very truly,

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

ELP/AMR
True copy.
Paul Mackay.
Wm. Flynn.

Hon. J. L. Perron,
c/o Messrs. Perron, Vallee & Perron,
P. O. Box 2038
Montreal, P. Q.

April 29th 1929

10 Re:-Hugh Quinlan Estate—Fyle 45
Peter Lyall & Son, Ltd. & Succession Duty Tax.

Dear Sir:—

Since we have made settlement of the Succession Duty, we have been informed by Mr. A. W. Robertson, that the late Hugh Quinlan is entitled to receive one-third of the sum of \$50,000.00 which was still due by Messrs. Peter Lyall & Son, Ltd., to the late Mr. Quinlan in connection with memorandum of Agreement made 2nd of July, 1926, between the late Hugh Quinlan and A. W. Robertson. The Estates share would be therefore, \$16,666.66. Shall
20 we report this to the Department as an item which was discovered since we have fyled our Succession Duty and ask them for an amended statement of tax to be paid?

Yours very truly,

ELP/LS
True copy.
Paul Mackay,
Wm. Flynn.

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

30 Copy for file 45
Original on file 401

Montreal, April 30th, 1929.

Capital Trust Corporation,
Ottawa, Ont.

Dear Sirs:—

Re Estate Mr. Hugh Quinlan—Fyle 45
P. Lyall & Sons & Succession Duty Tax

40 I have your letter of the 29th inst.

I do not see anything else to do but to report to the Revenue Department that the item in question was discovered since the report was made.

Yours very truly,

Copied PEM
True copy
Paul Mackay
Wm. Flynn.

(signed) J. L. PERRON.

DEFENDANT'S EXHIBIT DR 45 AT ENQUETE

Correspondence Stewart and Robertson

10

(Copy)

April 27th 1928

Mr. Fred Stewart,
Toronto, Ont.

Dear Fred:

20 There are two thousand shares of Preferred and one thousand
shares of Common of Fuller Gravel, Limited., outstanding of
which I own seventy five per cent. The remaining twenty five per
cent is in the hands of three of our salesmen. In any transaction,
I would under no circumstances sell unless the minority holders
received exactly the same price as I. The Company has twenty
thousand dollars of Dominion Government Bonds, and prior to
Spring out-fitting, our current Assets were about fifteen thousand
dollars more than our Liabilities. I have no statement for publica-
30 tion. I operate all my activities on the principle that the more I
can plow back into them the sooner they will be valuable. Income-
tax is not a relishable affair to me. You have been in the selling end
long enough to know that if it could be reduced to its proper state,
the amount so saved in Toronto on our quata would be a good divi-
dend on our common. We do more than 50% of our business out-
side of Toronto. The direct cost of production at the Pit in our
case, is such that no crushed stone proposition could compete with
us—at least such is my opinion, and I have been about thirty years
in all kinds of crushed stone plants. I assume you will insist that
I do not associate myself directly or indirectly with any new com-
40 pany that would ship in our present territory. This I am prepared
to do; but I will not bargain in this affair. My first price will be
finals. I may wire you Sunday morning if I find I can be in To-
ronto the same evening. Kindly treat this as confidential.

Yours truly

AWR/

STEWART SCULLY COMPANY LTD.

Bond Dealers

10

May 9th, 1928.

A. W. Robertson, Esq.
A. W. Robertson Ltd.,
Montreal, Que.

Dear Mr. Robertson.

20 I duly received yours of the 8th instant, and think we are agreed on the position. We are to get all the outstanding capital of the Fuller Gravel, Ltd., in consideration of \$150,000., the stock to be turned over to us to be 200,000 par of preference and 100,000 par of common. In the event that you are not able to get all the stock you agree to sell at least your 1550 shares of preference and 775 shares of common at a price equal to \$75.00 per share for the preferred only. Current assets consisting of cash, securities and accounts receivable to be taken out of the Company prior to the completion of the sale of the stock, and you to agree to pay all the liabilities of the Company in consideration of taking out the said specified assets.

30

Our solicitors, Rowell, Reid, Wright & McMillan, Toronto, will desire to search the title to the property and to look into the corporate organization of the Fuller Gravel Ltd., and we wish you would instruct your solicitors to furnish them with a description of the property and advise them where the corporate records can be inspected, so their investigation can be going on during the thirty day period. Of course, if the title or the corporate proceedings should turn out to be defective, I am to have the right to cancel the agreement.

40

I would appreciate it if you would confirm the above.

Yours truly,

J. F. M. STEWART

LR.

STEWART, SCULLY COMPANY LIMITED

Bond Dealers

May 11, 1928.

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

10

Dear Mr. Robertson :—

I thank you for your letter of the 10th giving us the name of your solicitor, A. B. Collins, Belleville, and I was particularly glad to learn that you are going to be able to turn in all of the stock of your company, as it makes a much nicer transaction than if we were only able to buy a part of it, which would make it necessary to call meetings and pass resolutions that some of the shareholders might not be in accord with.

20

I was only able yesterday afternoon to get the last options in shape and while it is too soon yet to say anything outside. I might tell you in confidence that I am going to exercise options on Durham, Waterford, Superior and Paris, and your own and with these together I believe the market can be regulated satisfactorily.

Yours very truly,

J. F. M. STEWART,

President

LR.

30

STEWART, SCULLY COMPANY LIMITED

Bond Dealers

May 14, 1928.

A. W. Robertson, Esq.,
A. W. Robertson, Limited.
Montreal, Que.

Dear Mr. Robertson :

40

I hereby formally elect to accept the option granted by you on all the outstanding preferred and common stock of Fuller Gravel, Limited, at or for the price or sum of \$150,000.00 being at the rate of \$75.00 per share for each share of preferred stock, the common stock to be delivered without further consideration. Payment to be made within thirty days from today, you in the meantime, by appropriate corporate action, to divest the Company of its current assets, consisting of cash, securities and accounts receivable, and to undertake to pay all the liabilities of the Company.

Yours very truly,

J. F. M. Stewart.

LR.

Copy

A. W. Robertson, Ltd.
Montreal, Canada.

October 30th, 1928.

Mr. J. F. M. Stewart,
10 1004, Royal Bank Building,
Toronto, Ont.

Dear Fred :

Recently I was approached by some parties to join them in the erection of a Plant to produce washed sand and gravel for the Toronto market and elsewhere. Before committing myself, I decided to ask you if you and your associates were prepared to release me from the verbal promise I made to you last May when
20 you first mentioned to me your desire to purchase my shares in Fuller Gravel Limited. At our first meeting last May, after pointing out to me the utter hopelessness of making money with the fight that was in progress in the Toronto Gravel market, you said you would buy my shares and leave the rest of Fuller Gravel Limited shareholders remain in if they wanted to. I then said I would not sell unless every other shareholder received precisely the same treatment as I did, and that while I was willing to remain out of the Gravel and Sand Market for three years, I could not bind the others. You said that was satisfactory to you. I
30 also told you then about my association with the Welland Company. As I refused to give you a financial statement of Fuller Gravel, Ltd, and I admitted we never paid a dividend on the stock, I felt you placed a high valuation on my promise to remain out of the Gravel market, for I knew your Western plants alone could supply Toronto, and have some to spare. May I have my name (I do not intend to put any large amount in the venture) associated with the venture with your consent? If not I shall tell them I am out.

40 I've never been able to obtain a settlement from the Consolidated Sand Co., in reference to my guarantee of the outstanding debts.

Yours truly,

" A. W. Robertson "

AWR*.

Received Oct. 28 1930.

Copy

STEWART, SCULLY CO. LTD.
Toronto, 2.

November 5th, 1928.

Mr. A. W. Robertson,
c/o. A. W. Robertson, Ltd.,
10 Montreal, P. Q.

Dear Mr. Robertson :

I have your letter of October 30th, and it is not an easy letter to answer. The Sand and Gravel business as you know is possibly the most difficult of all businesses to control, and the effort we made last spring to get them all together was solely for the purpose of trying to stabilize the market.

We have had good many trials during the past year. Sand has been sold as low as 10c a ton on the cars. The Toronto market 20 has been handled to better advantage, but even in Toronto there are underhand cuts and commissions being paid. I am not at all sure that before the situation is cleared up there will have to be another price war. The crushed stone people seem to go out of their way to create situations which can only lead to one thing — a price battle. I am not giving you any of the troubles that you are not fully familiar with, but apart from any understanding that was between us, I would like you to feel that the Sand and Gravel business was no place for you, with conditions as they are at present. In other words I want you to live up to your 30 promise to me not to cooperate with any people who wish to go into opposition to us, but I would like you to be influenced by your sound business judgment in deciding not to do so.

I am advised that the Canada Sand and Gravel have renewed a contract with the Niagara Sand through the Toronto Brick for 12% of the Toronto market and I understand you are interested in this.

I was at the Consolidated office on Monday last and they have there a statement of adjustments between Consolidated and 40 the Fuller Company which I understood cleaned the slate and which was sent to you, and no doubt you have received it by this time.

With kindest personal regards, I am

Yours very truly,

J. F. M. Stewart,
President.

LR.

Received Oct. 28 1930.

Copy

A. W. ROBERTSON LIMITED
Montreal, Canada.

November 6th, 1928.

10 Mr. J. F. M. Stewart,
903, Reford Building,
Toronto, Ontario.

Dear Fred:

20 Your letter of the 5th instant received. I know only too well
what you and we went through in the days of the Point Anne
Quarries and Crookstown Quarries. I assure you that I shall not
allow my name to be used, nor will I invest one dollar in opposition
to your people. Never, never did I believe such consummate inge-
nuity could be used to circumvent prices as I know were employed
in the Gravel and Stone business in Toronto.

I sincerely hope that you will make money.

Yours very truly,

A. W. ROBERTSON.

AWR/L.

30

Copy

STEWART, SCULLY CO. LTD.

November 8th, 1928.

Mr. A. W. Robertson,
c/o A. W. Robertson, Ltd.,
Montreal, P.Q.

40 Dear Mr. Robertson:

Many thanks for your letter of the 6th instant. I certainly
appreciate the spirit in which it was written, and thank you for
the good wishes for the success of our new company.

Yours very truly,

President.

MC

PLAINTIFF'S EXHIBIT P-37 AT ENQUETE

*Certified copy of letter, A. W. Robertson to J. F. M. Stewart
Re-Fuller, Gravel*

10

A. W. ROBERTSON LIMITED
Montreal, Canada.

May 8th 1928

Mr. J. F. M. Stewart,
Royal Bank Building,
Toronto, Ont.

Dear Fred:—

20

Acting on your telephone of yesterday afternoon agreeing to buy all the Preferred and Common Stock of the Fuller Gravel, Limited, I have begun to acquaint the holders of four hundred and fifty of Preferred and two hundred and twenty five of Common that they may sell their shares of Preferred at Seventy five dollars per share provided they surrender their Common for nothing,

30

I am informing them that my fifteen hundred and fifty shares of Preferred and seven hundred and seventy five Common are to be sold at precisely the same price as theirs. The understanding is that all Bonds and all current Assets and accounts are to be the present Shareholders, who will pay all current liabilities.

40

I do not see how we can date transaction other than from the date you make payment. Unless you exercise the option in writing to purchase my stock within one week from this date, the transaction is off. Further, I shall expect full payment within thirty days from acceptance of your written offer. It is understood that the price I sell at is to be known to only the shareholders of Fuller Gravel Limited. I do not want my affairs broadcasted.

Yours truly,

(signed) A. W. ROBERTSON.

I hereby certify the above to be a true and correct copy of the original letter on file in Messrs Jennings & Clute's office in the City of Toronto, Ontario.

A. M. HARNWELL

PLAINTIFF'S EXHIBIT P-38 AT ENQUETE

Letter A. W. Robertson to J. F. M. Stewart Re Fuller Gravel

10

A. W. ROBERTSON LIMITED
Montreal, Canada.

Copy

May 9th 1928.

Mr. J. F. M. Stewart,
Royal Bank Building,
Toronto, Ont.

20 Dear Sir:—

The following is the description and approximate acreages
in the Fuller Gravel properties given to us by Mr. W. E. Tummor.

- | | | |
|----|-------------------------------|------------------------------------|
| 1 | West half Con. 4 Lot 8 | 88 acres, Fraser place. |
| 2 | East half Con. 4 Lot 8 | 80 acres, Geo. Post place. |
| 3 | East half Con. 4 Lot 8 | 8 acres, Gore for siding |
| 30 | 4 West half Con. 4 Lot 9 | 80 acres, Plant Site. |
| | 5 East half Con. 4 Lot 9 | 100 acres Keller place |
| | 6 Pt. West half Con. 3 Lot 10 | 7 acres, Keller Place. |
| | 7 Pt. West half Con. 3 Lot 8 | 16 acres, Alcombrack pro- perty |

40 All in the township of Huntingdon in the County of Hastings

Yours truly,

A. W. ROBERTSON, LTD.
(signed L. N. LEAMY.)

I certify this letter a true and correct copy of the original
which is Mess. Rowell Reid, Wright and McMillan files.

A. M. HARNWELL.

PLAINTIFF'S EXHIBIT P-39 AT ENQUETE

Letter J. F. M. Stewart to A. W. Robertson
Certified copy of Original Carbon Copy.

10

A. M. HARNWELL.

Toronto, May, 1928

A. W. Robertson, Esq.,
A. W. Robertson, Limited,
Montreal, Que.

Dear Mr. Robertson:

20

I duly received yours of the 8th instant, and think we are agreed on the position. We are to get all the outstanding capital of the Fuller Gravel, Limited, in consideration of \$150,000, the stock to be turned over to us to be 200,000 par of preference and 100,000 par of common. In the event that you are not able to get all the stock you agree to sell at least your 1550 shares of preference and 775 shares of common at a price equal to \$75.00 per share for the preferred only. Current assets consisting of cash, securities and accounts receivable to be taken out of the Company prior to the completion of the sale of the stock, and you to agree to pay

30

all the liabilities of the Company in consideration of taking out the said specified assets.

40

Our solicitors, Rowell, Reid, Wright & McMillan, Toronto, will desire to search the title to the property and to look into the corporate organization of the Fuller Gravel, Limited, and we wish you would instruct your solicitors to furnish them with a description of the property and advise them where the corporate records can be inspected, so their investigation can be going on during the thirty day period. Of course, if the title or the corporate proceedings should turn out to be defective, I am to have the right to cancel the agreement.

I would appreciate it if you would confirm the above.

Yours truly,

(signed) J. F. M. Stewart,

PLAINTIFF'S EXHIBIT P-40 AT ENQUETE

.....*Extract of Minutes, Consolidated Sand, re Fuller Gravel*.....

10 EXTRACT OF MINUTES of a Meeting of the Board of Directors of Consolidated Sand and Gravel, Limited, held at the offices of Messrs Rowell, Reid, Wright & McMillan, No. 38 King St. West, Toronto, on Monday, the 14th day of May, 1928, at the hour of ten o'clock in the forenoon.

 The Secretary then read to the meeting a draft of an agreement between this Company and Stewart, Scully & Co. Limited, providing for the purchase by this Company from Stewart Scully & Company, Limited, of its purchase contracts covering the total issued and outstanding capital-stock of the

20 Superior Gravel Company, Limited.
 Paris Sand & Gravel Company, Limited.
 Fuller Gravel, Limited.
 Durham Stone & Sand Company, Limited.
 Waterford Stone & Sand Company, Limited.

30 on the terms and conditions in the said purchase contracts more fully set forth in consideration of the issue and allotment to Stewart Scully & Company, Limited, of 69,995 fully paid and non-assessable common shares without nominal or par value, of the capital stock of this Company, such shares to be issued and allotted to Stewart Scully & Co., Ltd., and or its nominees, upon delivery of proper assignments of the said purchase contracts and the assumption by this Company of the obligation of Stewart Scully & Co., Ltd., under the said purchase contracts, all as more fully set forth in the said draft agreement and the purchase contracts thereunto annexed.

40 On Motion, dully made and seconded, the above purchase was approved and the President and Secretary were authorized to sign the foregoing agreement, and to affix thereto the corporate seal of the Company.

Carried.

 On Motion, duly made and seconded, it was resolved that, upon receipt of the certificate of Counsel for the Company that the said purchase contracts had been duly assigned, there be issued and allotted to Stewart Scully & Co. Ltd., and or such persons as they may by writing nominate, 69,995 shares fully paid and non-assessable common shares without nominal or par value in the Capital

Stock of this Company, and that the President or Vice-President and Secretary of this Company be authorized to execute under the corporate seal a direction to the transfer-agent and registrar of the Company instructing them to countersign and issue certificates for sixty-nine thousand, nine hundred and ninety-five fully paid and non-assessable common shares in such amounts and to such persons as shall be designated in writing by Stewart Scully & Co., Ltd.

Carried unanimously
(signed) E. W. WRIGHT
Chairman.

(signed) J. W. ALLEN
Secretary

I hereby certify that the above is a true and correct copy of minutes recorded in the Minute Book No. 1 of the Consolidated Sand & Gravel Limited.

A. M. Harnwell
Secretary.

PLAINTIFF'S EXHIBIT P-41 AT ENQUETE

Letter E. W. Wright to J. F. M. Stewart

30 (Copy)

May 14th 1928

J. F. M. Stewart, Esq.
Royal Bank Building,
Toronto 2, Ont.

Dear Mr. Stewart:

I enclose herewith draft of letter to Mr. Robertson accepting the option contained in his letter to you of the 8th instant. Have this forwarded by registered mail to-day and request a return receipt showing date of delivery.

Yours truly,

EMW/HD
ENCL'S

I certify this to be a true and correct copy of a copy in Messrs Rowell, Reid, Wright & McMillan files.

A. M. Harnwell

PLAINTIFF'S EXHIBIT P-42 AT ENQUETE

Letter J. F. M. Stewart to A. W. Robertson

(Copy)

10

May 14th, 1923

A. W. Robertson Esq.,
A. W. Robertson, Limited,
Montreal, Que.

Dear Mr. Robertson :—

20 I hereby formally elect to accept the option granted by you on all the outstanding preferred and common stock of Fuller Gravel Limited, at or for the price or sum of \$150,000.00 being at the rate of \$75.00 per share for each share of preferred stock, the common stock to be delivered without further consideration. Payment to be made within thirty days from to-day, you in the meantime, by appropriate corporate action, to divest the Company of its current assets consisting of cash, securities and accounts receivable, and to undertake to pay all the liabilities of the Company.

LR:

Yours very truly,

I certify this to be a true and correct copy of the original copy which is in Mr. J. F. M. Stewart files.

A. M. Harnwell

30

PLAINTIFF'S EXHIBIT P-43 AT ENQUETE

Letter A. W. Robertson to J. F. M. Stewart

(Copy)

A. W. ROBERTSON LIMITED
MONTREAL

40

May 15th, 1923

Mr. J. F. M. Stewart,
Royal Bank Building,
Toronto, Ont.

Dear Fred :—

Yours of the 13th inst. received. I never have any vain regrets because someone makes money out of anything I sell him; but I

find everyone is not so constituted. I made a price to you, and I endeavored to protect my associates; but I fear they think Russell's price was relatively much higher than mine. That is no worry to me. If you buy, you have what poor Hugh Quinlan used to say
10 is the biggest and best gravel deposit he ever saw. He liked it so well, that he actually spent all his last working summer there; and if he were alive, I would not sell it for any money. All I can say, is that if you consummate your transaction according to your plans, you deserve everything that accrues because of such. I hope there will be other transactions in which we can co-operate. If you were not so busy, there is a building one on the tapis here now, about which I should be pleased to speak to you.

Yours truly,

20

(signed) A. W. ROBERTSON.

AWR:

I certify this to be a true and correct copy of the original letter which is in Mr. J. F. M. Stewart files.

A. M. Harnwell

30

PLAINTIFF'S EXHIBIT P-61 AT ENQUETE

Advertisements Re: Dredging Plant A. W. Robertson Ltd.

40

CAPITAL TRUST CORPORATION LIMITED

Ottawa May 19th, 1928—Order No 280

To Contract Record & Engineering Review, Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert in two consecutive issues of your publication, commencing with the next issue, the following advertisement as a classified ad. in its proper section. Send us your account together with sample of ad. and we will immediately forward our cheque in payment.

10

Quarries for sale at Crookston, 24 miles North of Belleville, Ontario. Siding facilities for C.N.R. and C.P.R.

Capital Trust Corporation, Ltd., Ottawa.

Certified a true copy of a duplicate:

20

T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.

Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

30 Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, July 11th, 1928 — Order No. 329

To Contract Record & Engineering Review, Toronto.

40 Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for two consecutive issues in your publication commencing with the next issue the following advertisement, as a classified ad in its proper section. Send us your account with sample of ad and we will immediately forward our cheque in payment.

Quarries for sale at Crookston, 24 miles
North of Belleville, Ontario. Siding fa-
cilities for C.N.R. and C.P.R. Capital
Trust Corporation, Ltd., Ottawa.

Certified true copy:

T. Cloutier.

10 Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.

S. M. Becker.

20

CAPITAL TRUST CORPORATION LIMITED

Ottawa, August 2nd, 1928 — Order No. 346

To The Canadian Engineer, 62 Church St. Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust
Corporation the following and send invoice to us:

30

Please insert for three consecutive issues in your
publication, commencing with the next issue, the
following advertisement as a Classified Ad in its
proper section. Send us your account with copies of
issue containing ad, and we will immediately for-
ward our cheque in payment.

Quarries for sale at Crookston, 24 miles
North of Belleville, Ontario. Siding fa-
cilities for C.N.R. and C.P.R. Capital
Trust Corporation, Ltd., Ottawa, Ont.

Certified true copy:

40 T. Cloutier

Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.

S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa Sept. 27th, 1928 — Order No. 378

10 To The Globe, Toronto, Ontario.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

ATTENTION : ADVERTISING DEPT.

20 Please insert for 6 consecutive issues in your Classified Ads. in its proper section, the following and send us your account and we will immediately forward our cheque in payment:

Quarries for sale at Crookston, 24 miles North of Belleville, Siding facilities for C.N.R. and C.P.R. Capital Trust Corporation Ltd. Ottawa, Ont.

Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

30 Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.
S. M. Becker.

40 CAPITAL TRUST CORPORATION LIMITED

Ottawa, Nov. 15th, 1928. — Order No. 425

To The Herald Campbellford, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for three consecutive weeks in your publication, the following advertisement. Send us copy of issue containing ad together with your invoice and cheque will be promptly forwarded.

FOR SALE

10

Property at corner Wallace and Simpson St., Campbellford near C.N.R. Station, known as Quinlan, Robertson property. Contains 3 acres more or less Erected thereon solid brick building 20 x 40 with frame extension 15 x 20. For price and terms apply Capital Trust Corporation, Ltd., Ottawa.

Chge. A. W. Robertson Ltd.

- 20 Certified a true copy of a duplicate:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

By J. C. Allen.

- 30 Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, Dec. 3rd, 1928 — Order No. 443

To Toronto Daily Star, Toronto, Ont.

- 40 Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for six consecutive issues in your Classified Ads in its proper section, the following sending us your account for same, where cheque will be forwarded in payment.

Quarries for Sale at Crookston 24 miles north of Belleville. Siding facilities both C.N.R. and C.P.R. Write us for full particulars. Capital Trust Corporation Ltd., Ottawa, Ont.

10 Certified a true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

20 Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, Dec. 3rd, 1928 — Order No. 449

To Financial Post, Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

30 Please insert for three consecutive weeks in your Classified Ads under its proper heading, the following sending us your account for the same, when cheque will be promptly forwarded in payment.

Quarries for sale at Crookston 24 miles north of Belleville. Siding facilities with C.N.R. and C.P.R. Write us for full particulars. Capital Trust Corporation. Ltd

40 Certified true copy:
T. Cloutier
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, Jany. 22nd, 1929 — Order No. 513.

To Mail and Empire Toronto, Ont.

- 10 Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for three consecutive issues in the proper section of your Classified Ads, the below advertisement, sending us account for same, when cheque will be forwarded in payment.

- 20 Quarries for sale at Crookston 24 miles North of Belleville, Ontario. Siding facilities C.N.R. and C.P.R. Capital Trust Corporation, Ottawa.

Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

- 30 CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 2nd, 1929 — Order No.644

- 40 To Canadian Engineering, 62 Church St. Toronto, Ont.
Please furnish and charge to the Account of the Capital Trust

Corporation the following and send invoice to us:

Please insert as a classified ad under its proper heading in two consecutive issues of your publication the following advertisement. Charges to our account and send invoice accompanied with clippings showing ad and cheque for same will be promptly forwarded.

FOR SALE—Dredging Plant at Port Stanley, Ontario, Dredge, Tug and dumping scow. For further particulars apply Capital Trust Corporation Ottawa.

- 10 Certified true copy.
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

Certified true copy.
S. M. Becker.

By J. C. Allen.

20

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 2nd, 1929—Order No.646

To Mail & Empire, Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

30

Please insert as a Classified Ad under its proper heading in three consecutive issues of your publication the following advertisement. Charge to our account and send invoice accompanied with clippings showing ad, and cheque for same will be promptly forwarded.

FOR SALE—Dredging Plant at Port Stanley, Ontario. Dredge, tug and dump scow. For further particulars apply Capital Trust Corporation, Ottawa.

- 40 Certified true copy.
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

Certified true copy.
S. M. Becker.

By J. C. Allen.

CAPITAL TRUST CORPORATION LIMITED

Ottawa April 2nd, 1929. — Order No. 645

10 To Daily Star, Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

20 Please insert as a Classified Ad under its proper heading in three consecutive issues of your publication the following advertisement. Charge to our account and send invoice accompanied with clippings showing ad, and cheque for same will be promptly forwarded.

FOR SALE—Dredging Plant at Port Stanley, Ontario. Dredge, tug and dump scow. For further particulars apply Capital Trust Corporation, Ottawa.

Certified true copy.

T. Cloutier.

30 Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

By J. C. Allen.

Certified true copy.

S. M. Becker.

40

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 2nd, 1929 — Order No. 643

To Contract Record, 347 Adelaide St. W. Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust

Corporation the following and send invoice to us:

Please insert as a classified ad under its proper heading in two consecutive issues of your publication the following advertisement. Charge to our account, and send invoice accompanied with clippings showing ad, and cheque for same will be promptly forwarded.

- 10 FOR SALE—Dredging Plant at Port Stanley, Ontario. Dredge, tug and dump scow. For further particulars apply Capital Trust Corporation, Ottawa, Ont.

Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

- 20 Invoices must be rendered before 5th of the month following. Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

Certified true copy.
S. M. Becker.

By J. C. Allen.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 11th, 1929. — Order No. 667

- 30 To Border Cities Star, Windsor, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Will you kindly arrange to publish on the following dates: 13th, 20th and 27th of April, in the space allowed for advertising of this nature, the following add, and render account promptly after the third publication together with the copy of the add as it appeared in your papers.

- 40 Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following. Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

Certified true copy.
S. M. Becker.

By E. L. Parent L.A.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 11th, 1929. — Order No. 668

10 To The Globe, Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

20 Will you kindly arrange to publish on the following dates: 13th, 20th and 27th of April, in the space usually allowed for advertising of this nature, the following add, and render account promptly after the third publication, together with copy of the add as it appeared in your papers.

Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

30 CAPITAL TRUST CORPORATION
By E. L. Parent L.A.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 11th, 1929. — Order No. 669

40 To The Citizen, Ottawa, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Will you kindly arrange to publish on the following dates: 12th, 20th and 27th of April, in the space usually allowed for advertising of this nature, the following add, and render account promptly after the

third publication, together with copy of the add as it appeared in your paper.

Certified true copy:
T. Cloutier.
Paul Mackay.

10

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

By.....

Certified true copy.
S. M. Becker.

20

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 11th, 1929. — Order No. 672

To La Presse, Montreal, P. Q.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

30

Will you kindly arrange to publish on the following dates: 13th 20th and 27th of April, in the space usually allowed for advertising of this nature, the following add, and render account promptly after the third publication, together with copy of the add as it appeared in your papers.

This add has been sent direct by J. L. Perron, as per his letter on file 23H, dated April 9th, 1929.

Certified true copy.

40

T. Cloutier
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION

By E. L. Parent L.A.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 11th, 1929. — Order No.671

10 To The Montreal Daily Star, Montreal, P.Q.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

20 Will you kindly arrange to publish on the following dates: 13th 20th and 27th of April in the space usually allowed for advertising of this nature the following add, and render account promptly after the third publication, together with copy of the add as it appeared in your papers.

This add has been sent direct by J. L. Perron as per his letter on file 23H, dated April 9th, 1929.

Certified copy.
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

30 Invoices must be rendered before 5th of the month following.

Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By E. L. Parent L.A.

Certified true copy.
S. M. Becker.

40 CAPITAL TRUST CORPORATION LIMITED

Ottawa, April 11th, 1929. — Order No. 670

To The Advertiser, London, Ontario.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Will you kindly arrange to publish on the following dates: 13th 20th and 27th of April, in the space usually allowed for advertising of this nature, the following add, and render account promptly after the third publication, together with copy of the add as it appeared in your paper.

10

Certified true copy.
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

20

CAPITAL TRUST CORPORATION
By E. L. Parent L.A.

Certified true copy.
S. M. Becker.

May 14/29

LOTS FOR SALE

30

Two lots containing forty-one (41) arpents more or less, situated in Ville La Salle. Attractive price for immediate purchase. Apply to Capital Trust Corporation, Limited, 437 St. James St. West Montreal.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, July 19th, 1929. — Order No. 327

40 To Contract Record & Engineering Review, 347 Adelaide St. W.
Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert as a Classified Ad in three consecutive issues of your publication the following ad. Send us clipping of ad together with invoice and cheque will be forwarded.

Quarries for sale near Belleville, Ont.
C.N.R. and C.P.R. sidings.

Capital Trust Corporation, Ottawa.

Certified true copy:

T. Cloutier.

Paul Mackay.

10

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.

Order number must be put on each invoice.

CAPITAL TRUST CORPORATION

Certified true copy.

S. M. Becker.

By J. C. Allen.

Sept. 6/29

LOTS FOR SALE

20

Forty-one (41) arpents of land situated along the aqueduct in Ville La Salle. Price and terms on application to Capital Trust Corporation, 711 Place d'Armes Hill, Montreal.

Certified true copy.

S. M. Becker.

30

CAPITAL TRUST CORPORATION LIMITED

Ottawa, Sept. 17, 1929. — Order No. 1044.

To The Globe, Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

40

Please insert for three consecutive issues in your paper the below advertisement sending us invoice for same.

Quarries for sale near Belleville Ont.
Sidings to C.N.R. and C.P.R. Could
be arranged. Capital Trust Corporation
Ottawa, Ont.

Certified true copy:

T. Cloutier.

Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.

10 Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

20 Ottawa, Sept. 17th, 1929. — Order No. 1043

To Canadian Engineering, 62 Church St. Toronto, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for three consecutive issues in your Journal the below advertisement sending us invoice for same together with copy of issues containing ad for checking purposes.

30 Quarries for sale near Belleville, Ont.
Sidings to C.N.R. and C.P.R. could be arranged. Capital Trust Corporation
Ottawa, Ont.

Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

40 Invoices must be rendered before 5th of the month following.

Order numbers must be put on each invoice.

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, Sept. 17, 1929. — Order No. 1042

To Daily Star, Toronto, Ont.

10

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for three consecutive issues in your paper the below advertisement sending us invoice for same.

20

Quarries for sale near Belleville, Ont.
Sidings to C.N.R. and C.P.R. could be
arranged. Capital Trust Corporation,
Ottawa, Ont.

Certified true copy:
T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.
Order numbers must be put on each invoice.

30

CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.
S. M. Becker.

CAPITAL TRUST CORPORATION LIMITED

Ottawa, Sept. 21st 1929. — Order No. 1063

40

To The Spectator, 115 King St. E. Hamilton, Ont.

Please furnish and charge to the Account of the Capital Trust Corporation the following and send invoice to us:

Please insert for three consecutive issues in your Classified Ads under proper heading the below advertisement. Send us invoice for same and cheque will be forwarded.

Quarries for sale near Belleville, Ont.
Sidings to C.N.R. and C.P.R. could be
arranged. Capital Trust Corporation,
Ottawa, Ont.

Certified true copy:
10 T. Cloutier.
Paul Mackay.

INSTRUCTIONS:

Invoices must be rendered before 5th of the month following.

Order numbers must be put on each invoice.

20 CAPITAL TRUST CORPORATION
By J. C. Allen.

Certified true copy.
S. M. Becker.

711 Place d'Armes Hill

January 4th, 1930

30 A. W. Robertson, Limited.
1440 St. Catherine St. West,
Montreal, P. Q.

Re-Ville LaSalle Property

Dear Sirs:—

We enclose copies of adds inserted in the Star and La Presse
on May 14th, and September 6th, 1929.

40

Yours very truly,

CAPITAL TRUST CORPORATION, Ltd.
Manager

TMH/AD
enclos.
Certified true copy:
S. M. Becker.

SALE BY TENDER

Sealed tenders endorsed "Tender for dredging plant" will be received by the undersigned up to twelve o'clock noon on the First day of May, 1929, for the following dredging equipment; tenders to be based on acceptance of the representative hulls in their present condition and located at Port Stanley, Ontario.

DREDGE KING EDWARD: official registry No. 122482; registered tonnage 229.59; built in 1904; rebuilt in 1926; hull built of wood; length on deck 110 ft; length on bottom 100 ft; width 36 ft; depth at Bow 10'3"; depth at Stern 9'3"; draft forward 6'; draft Stern 4'; new dipper arm and dipper 3½ c. yd. capacity; house on deck 76' x 24' x 7'2" high; house on top of deck 30' x 24' x 7'2" high with 7 bedrooms and bath and kitchen; MAIN ENGINE double steam 14" x 14" geared 4½ to 1; SCOTCH MARINE TYPE BOILER 10' dia x 10'6" long; front spuds (2) 30" x 30" x 85'; rear spuds (2) 20" x 20" x 85'; capacity 1500 c. yds. per day.

TUG ETHEL 20: wooden hull; registered tonnage 88.07 official number 134349; length of hull 75' x 18' x 9'10" draft; compound fore and aft engine 15" x 30" x 22" stroke; FITGIBBONS type boiler; 12' x 6" x 6' dia. 380 N.H.P. 37.5 N.H.P. pressure 130 steam steering gear; built in 1914.

DUMP SCOW No. 1: wooden hull; 99'6" long on deck; 75.5" long on bottom 28' wide; 4 dump pockets; capacity 238 c. yds; new doors in 1925.

CONDITIONS.

Tenders must be submitted for the whole equipment and must be accompanied by a cheque for five per cent (5%) of the amount of the tender, cheque to be made payable to the order of Capital Trust Corporation, Limited and accepted by a Canadian chartered bank. The highest or any tender not necessarily accepted. Further information may be obtained from the undersigned.

BY ORDER of the owners.

CAPITAL TRUST CORPORATION Ltd.
10 Metcalfe Street,
Ottawa, Ont.

LS/CG.
Certified true copy:
T. Cloutier.
Paul Mackay.

Certified true copy:
S. M. Becker.

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.