

gc 9.11

47, 1947 ~~1944~~

Reg^m

DOMINION OF CANADA

In the Supreme Court of Canada

(OTTAWA)

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

Angus William Robertson,

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

APPELLANT.

— and —

Ethel Quinlan, & vir, & al,

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

RESPONDENTS.

— and —

Capital Trust Corporation Limited,

(Defendant in the Superior Court),

— and —

Dame Catherine Ryan, & al,

MIS-EN-CAUSE.

THE CASE

VOL. VIII. — EXHIBITS (continued) JUDGMENTS, NOTES, &c.

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

AUGUSTE LEMIEUX, K.C.,
Ottawa Agent.

TANNER & DESAULNIERS,
Attorneys for Respondents.

UNIVERSITY OF LOWLANDS
W.C.P.

7-NOV 1966

INSTITUTE OF ADVANCED
LEGAL STUDIES

1569

INDEX

VOLUME I

Vol. I

Inscription en appel 21 Février 1931.. 2

PART 1st. — PLEADINGS, &c.

Amended Declaration 28th Feb. 1930... 3

Amended Writ 26th Feb. 1930... 15

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

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

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

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

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

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

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

— II —

Vol. I

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

VOLUME VIII

Vol. VIII

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

VOLUME I (CONTINUED)

PART II. — WITNESSES

PLAINTIFF'S EVIDENCE ON DISCOVERY

Vol. I

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

VOLUME II

Vol. II

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

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

Deposition of Emmanuel Ludger Parent,—

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

VOLUME III

PLAINTIFF'S EVIDENCE

Vol. III

Deposition of Emmanuel L. Parent,—

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

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

Deposition of Thomas F. Spellane,—

Examination in Chief	27th Oct. 1930....	488
Cross-examination for Capital Trust Coy.		497

Deposition of Charles A. Shannon,—

Examination in Chief	27th Oct. 1930....	498
Cross-examination for Capital Trust Coy.		501

Deposition of Archibald J. M. Petrie,—

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

Deposition of Clifford J. Malone,—

Examination in Chief	28th Oct. 1930....	503
----------------------------	--------------------	-----

Deposition of Louis N. Leamy,—

Examination in Chief	28th Oct. 1930....	511
----------------------------	--------------------	-----

Deposition of Emmanuel L. Parent,—

Examination in Chief	28th Oct. 1930....	512
----------------------------	--------------------	-----

Deposition of Julien Perrault,—

Examination in Chief	27th Nov. 1930....	517
Cross-examination for Capital Trust Coy.		531

Deposition of Thomas F. Spellane,—

Examination in Chief 1st Dec. 1930... .. 532

Deposition of Emmanuel L. Parent,—

Examination in Chief 1st Dec. 1930.. .. 536

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

Re-examination 542

Deposition of Charles A. Shannon,—

Examination in Chief 1st Dec. 1930.. .. 544

Cross-examination for Defendant
Capital Trust Co. 546

Deposition of Albert Janin,—

Examination in Chief 1st Dec. 1930.. .. 547

Deposition of Maurice Janin,—

Examination in Chief 1st Dec. 1930.. .. 548

Deposition of Clifford J. Malone (recalled),—

Examination in Chief 1st Dec. 1930.. .. 549

Examination in Chief 2nd Dec. 1930.. .. 550

Cross-examination for Defendant
Robertson 553

Deposition of Jean McArthur,—	
Examination in Chief	2nd Dec. 1930. . . 554
Cross-examination for Defendant Robertson	559
Deposition of Vernie Louise Kerr,—	
Examination in Chief	2nd Dec. 1930. . . 560
Deposition of Jean McArthur (recalled),—	
Examination in Chief	2nd Dec. 1930. . . 570
Deposition of Clifford J. Malone (recalled),—	
Examination in Chief	2nd Dec. 1930. . . 573
Deposition of Margaret Quinlan,—	
Examination in Chief	2nd Dec. 1930. . . 574
Cross-examination for Defendant Robertson	580
Deposition of Anne Quinlan,—	
Examination in Chief	2nd Dec. 1930. . . 581
Deposition of Katherine Clark,—	
Examination in Chief	2nd Dec. 1930. . . 582
Deposition of William A. Quinlan,—	
Examination in Chief	2nd Dec. 1930. . . 584
Cross-examination for Defendants Robertson and Capital Trust Co.	588

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

Deposition of Vernie L. Kerr (recalled),—

Examination in Chief3rd Dec. 1930.. . 641

Cross-examination for Defendant
Robertson 643

Deposition of Angus W. Robertson (recalled),—

Examination in Chief3rd Dec. 1930.. . 647

Cross-examination for Defendant
Robertson 649

Deposition of Louis N. Leamy,—

Examination in Chief3rd Dec. 1930.. . 651

Cross-examination for Defendant
Robertson 652

Deposition of Anatole Lazure,—

Examination in Chief3rd Dec. 1930.. . 653

Cross-examination 655

Deposition of Harry E. Andison,—

Examination in Chief4th Dec. 1930.. . 656

VOLUME IV

DEFENDANT'S EVIDENCE

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

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

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

Deposition of Maréchal Nantel,—

Examination in Chief4th Dec. 1930.. .. 707

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

Examination in Chief4th Dec. 1930.. .. 708

Deposition of Alfred S. Clerke,—

Examination in Chief4th Dec. 1930.. .. 717

Cross-examination 718

Deposition of Alban Janin (for Defendant Robertson),—

Examination in Chief4th Dec. 1930.. .. 720

Examination in Chief5th Dec. 1930.. .. 729

Cross-examination 735

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

Examination in Chief5th Dec. 1930.. .. 749

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

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

Cross-examination 753

Deposition of Walter Miller (for Defendant Robertson),—

Examination in Chief5th Dec. 1930.. .. 754

Cross-examination 756

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

Deposition of James F. M. Stewart,—

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

Deposition of Alban Janin,—

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

Deposition of Emmanuel Parent,—

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

Deposition of Helen King,—

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

Deposition of A. W. Robertson,—

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

Deposition of E. L. Parent,—

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

Deposition of Fraser Aylesworth,—

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

Deposition of William E. Tummon,—

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

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

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

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

VOLUMES V - VI - VII - VIII

PART III. — EXHIBITS

(Volume V, folio 1 a 220).

Volume VI, folio 221 à 405).

(Volume VII, folio 406 à 623.).

(Volume VIII, folio 624 à 840).

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

Vols. V, VI, VII, VIII

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

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

Vols. V, VI, VII, VIII

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

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

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

PLAINTIFFS' EXHIBITS WITH DECLARATION.

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

PLAINTIFFS' EXHIBITS AT ENQUETE

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

— XIX —

Vols. V, VI, VII, VIII

P-5.—Ontario Amiesite statement, 1925. (Photo)	147
P-6.—Ontario Amiesite statements1925 to 1928....	186
P-7.—Amiesite Asphalt Ltd., Page 1 of stock book, account Hugh Quinlan (Photo)	3rd Sept. 1923... 38
P-8.—Amiesite Asphalt Ltd., copy of transfer No. 3 for 50 shares from Hugh Quinlan to A. W. Robertson ..	22nd June 1927.. 292
P-9.—Amiesite Asphalt Ltd., certificate No. 1 for one share in name of Hugh Quinlan	3rd Sept. 1923... 37
P-10.—Amiesite Asphalt Ltd., Certificate No. 3 for 49 shares in name of Hugh Quinlan	23rd May 1924... 127
P-11.—Amiesite Asphalt Ltd., certificate No. 9 for 200 shares in name of J. H. Dunlop	23rd May 1924... 128
P-12.—Amiesite Asphalt Ltd. — Copy of page 2 of transfer book Transfer by J. H. Dunlop to A. W. Robert- son of 200 shares	22nd Dec. 1927... 293
P-13.—Minutes. — Amiesite Asphalt Ltd ..	5th May 1927... 279
P-14.—Amiesite Asphalt Ltd., Copy of stock account of A. W. Robertson ..	3rd Sept. 1923... 39
P-15.—Amiesite Asphalt Ltd., Minutes....	22nd May 1924... 120
P-16.—Minutes of Directors Amiesite As- phalt Ltd.	2nd Feb. to 30th August 1928... 571
P-17.—Amiesite Asphalt Ltd., statement ending	31st Aug. 1928... 661

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

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

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

— XXIII —

Vols. V, VI, VII, VIII

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

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

DEFENDANT'S EXHIBITS

DEFENDANT'S EXHIBITS CAPITAL TRUST CORPORATION, WITH PLEA.

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

DEFENDANT'S EXHIBITS CAPITAL TRUST
CORPORATION AT ENQUETE.

Vols. V, VI, VII, VIII

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

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

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

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

— XXVII —

Vols. V, VI, VII, VIII

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

— XXVIII —

Vols. V, VI, VII, VIII

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

VOLUME VIII

PART IV. — JUDGMENTS & NOTES

Vol. VIII

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

DOMINION OF CANADA

In the Supreme Court of Canada
(OTTAWA)

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

10

Angus William Robertson,

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

APPELLANT.

20

— and —

Ethel Quinlan, & vir, & al,

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

RESPONDENTS.

30

— and —

Capital Trust Corporation Limited,

(Defendant in the Superior Court),

— and —

40

Dame Catherine Ryan, & al,

MIS-EN-CAUSE.

THE CASE

VOL. VIII. — EXHIBITS (continued) JUDGMENTS, NOTES, &c.

DEFENDANT'S EXHIBIT D.R.-12 AT ENQUETE

Letters Tummon and Robertson

10

HOUSE OF COMMONS
CANADA

Ottawa, May 20, 1928

Dear Sir:—

This will acknowledge the receipt of your letter of the 24th instant, containing cheque for \$4,250.00 re preferred and common shares of Fuller Gravel, Limited, sold to Consolidated Sand & Gravel, Limited.

Thanking you for your kindness in the matter I am,

Yours very truly.

W. E. TUMMON

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

30

(Copy)

May 24th 1928.

Mr. W. E. Tummon, M. P.
Tweed, Ont.

Dear Ernie:—

40 Enclosed please find my cheque for forty two hundred and fifty dollars on account of the fifty shares of Preferred and twenty five of Common that you sold to the Consolidated Sand Co., Limited, I shall adjust the balance later.

Yours truly,

AWR/

A. W. ROBERTSON LIMITED
Engineers and Contractors
Montreal, Canada.

May 24th 1928

10 Mr. W. E. Tummon, M. P.
Tweed, Ont.

Dear Ernie:—

Enclosed please find my cheque for forty two hundred and fifty dollars on account of the fifty shares of Preferred and twenty five of Common that you sold to the Consolidated Sand Co Limited. I shall adjust the balance later.

20 Yours truly,

A. W. Robertson

AWR/

PLAINTIFF'S EXHIBIT P.-44 AT ENQUETE

Guarantee agreement signed by A. W. Robertson and Consolidated Sand.

30 MEMORANDUM OF AGREEMENT made this 22nd day of May, 1928.

BETWEEN:

A. W. ROBERTSON, of the City of Montreal in the Province of Quebec, Contractor, hereinafter called the "Guarantor".

OF THE FIRST PART

40 —AND—

CONSOLIDATED SAND & GRAVEL, LIMITED hereinafter called the "Holding Company."

OF THE SECOND PART

WHEREAS by the Option Agreement dated the 8th day of May, 1928, the Guarantor offered to sell to J. F. M. Stewart, on the terms and conditions therein more particularly set out, all the

issued Capital Stock, both preferred and common of the Fuller Gravel, Limited.

AND WHEREAS the said Option was accepted on the 14th day of May, 1928, and has since been assigned by the said J. F. M. Stewart to the Holding Company, and the Holding Company has assumed the obligations of the said J. F. M. Stewart thereunder.

10 AND WHEREAS by the said Agreement the Guarantor contractor with the said J. F. M. Stewart that Fuller Gravel, Limited would be free from any liabilities, claims, liens or charges as of the 22nd day of May, 1928.

NOW THEREFORE THIS AGREEMENT WITNES-
SETH that in consideration of the premises the Guarantor does hereby guarantee that he will pay and discharge all liabilities of the Fuller Gravel, Limited, down to and including the 22nd day of May, 1928, in excess of Seven Thousand Five Hundred Dollars (\$7,500) and that he will indemnify and save harmless the Hold-
20 ing Company and the said Fuller Gravel, Limited, of and against any claims, liens, encumbrances, liabilities or obligations existing or incurred prior to the 22nd day of May, 1928, in excess of Seven Thousand Five Hundred Dollars (\$7,500), and that in event of any such claim, liability or obligation being established, in excess of the said sum of Seven Thousand Five Hundred Dollars (\$7500) he will forthwith pay such excess amount to the Holding Company or to the said Fuller Gravel, Limited, as the Holding Company may direct, together with all costs, charges and expenses to which
30 the Holding Company of the Fuller Gravel, Limited, may be put by reason of any such claim, liability or obligation, and the Holding Company covenants that should the said liabilities as of the 22nd day of May, 1928, be less than Four Thousand Five Hundred Dollars (\$4500) they will forthwith pay to the Guarantor the difference between the sum of the said liabilities and Four Thousand Five Hundred Dollars (4500.)

IN WITNESS WHEREOF the parties hereto have hereunto executed these presents.

40 SIGNED, SEALED and DELIVERED
In the presence of

Copy signed

A. W. Robertson
Consolidated Sand & Gravel Limited,
By John E. Russell, President
A. M. Hanwell, Secretary

I hereby certify this to be a true copy of the original which is on file in Messrs. Jennings & Clute office in Toronto.

A. M. Harnwell,
Secretary.

PLAINTIFF'S EXHIBIT P-45 AT ENQUETE

Cheque to the order of A. W. Robertson for \$180,000 signed by Consolidated Sand.

10 Exhibit C
No. 3.

Toronto, Ont., May 22nd 1928

Toronto Branch.

THE CANADIAN BANK OF COMMERCE

Pay A. W. Robertson.....or Order
One Hundred and Eighty Thousand.....xx/100 Dollars

20

Consolidated Sand & Gravel Limited
J. F. M. Stewart, Vice President.
A. M. Harnwell, Secretary.

\$180,000.00.

Robertson, Robinson, Armstrong, & McCannell Chartered
Accountants, Produced at Audit.

D.H.M.

30 Canadian Bank of Commerce. May 22 1921, Toronto. Ac-
cepted.

(Endorsment)

For deposit

Montreal

A. W. Robertson

The Bank of Toronto, Toronto. Cleared. May 23 1928.
Fourth Teller.

40

PLAINTIFF'S EXHIBIT P-46 AT ENQUETE

Consolidated Sand Minute.

EXTRACT OF MINUTES of a meeting of the Board of
Directors of Consolidated Sand and Gravel Ltd., held at the of-
fice of Messrs. Rowell, Reid, Wright & MacMillan, No. 38 King
St., W., Toronto, on Wednesday, the 23rd, day of May, 1928, at
the hour of 12.00 noon.

There were present :—

E. W. Wright,
E. R. Lynch,
W. R. Binch,
J. F. M. Stewart,
A. M. Harnwell, Secretary.

10 On Motion, Mr. Wright took the chair and Mr. A. M. Harnwell acted as Secretary of the meeting.

The Secretary reported to the meeting that the Company had acquired all the issued capital stock of the Fuller Gravel, Ltd., in consideration of the sum of \$180,000.00.

On Motion duly made and seconded, the purchase of all the outstanding capital stock of Fuller Gravel, Ltd., at or for the sum of \$180,000.00 was approved, ratified, and confirmed.

20 Carried.

(Signed) John E. Russell
Chairman.

(Signed) A. M. Harnwell
Secretary.

I hereby certify that to the above is a true and correct copy of minutes recorded in the Minute Book No. 1 of the Consolidated Sand & Gravel Limited.

30 A. M. Harnwell,
Secretary.

DEFENDANT'S EXHIBIT DR-6 AT ENQUETE

Letter and Cheque.

CAPITAL TRUST CORPORATION

Ottawa, May 25th, 1928.

40 G. S. McCord, Esq.,
611 King St. E.,
Toronto, Ont.

Re — Hugh Quinlan Estate.,
Fuller Gravel Stock.

Dear Sir :—

We beg to advise you that we have received cheque in settlement of purchase of 200 shares preferred and 100 shares common stock of the above and now enclose account for interest due on connection with this.

Kindly let us have cheque in settlement at your earliest convenience so as to enable us to close this matter in our books, and oblige.

Yours very truly,

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

10

ELP/AMR.
enclosure.

10 Metcalfe Street

Ottawa, May 25th, 1928.

20 G. S. McCord, Esq.,

611 King St. E., Toronto.

In Account with CAPITAL TRUST CORPORATION Limited
Re Fuller Gravel Stock,

May 25 Interest on \$7,500.00
from Oct. 13th, to May
24th, 1928, 207 days at 5%..... 212.67 Dr.

30

Queen & Broadview Branch

Savings Account No. Mc 149

1928.

Toronto, Ont. May 26th., 1928.

THE ROYAL BANK OF CANADA

40

Cor Queen Street & Broadview Avenue

Pay to Capital Trust Corporation.....or Order \$213.27
Two Hundred and Thirteen.....S. McCord & Co. Limited

Geo. S. McCord,
Vice President

R. J. Scott,
Sec'y. Treas.

(Endorsment).

For Deposit only to the Credit of Hugh Quinlan Estate, in the Bank of Toronto, Montreal.

Capital Trust Corporation Limited.

10

G. C. Pennetaker,
Assistant Manager.

Pay to the order of any Chartered Bank of Canada. The Bank of Toronto, Montreal Branch, May 30 1928.

DEFENDANT'S EXHIBIT DR-9 AT ENQUETE

Slip of deposit.

20

DUPLICATE DEPOSIT
IMPERIAL BANK OF CANADA

Credit

May 26 1928

Geo. W. Rayner

Duplicate
H. C.

Cheques..... 7,500.00
Cheques..... 250.00

30

\$7,750.00

PLAINTIFF'S EXHIBIT PC-37 ON DISCOVERY

*Capital Trust File No. 23a regarding A. W. Robertson Limited,
Crookston Quarries*

(Copy)

June 19th, 1928

40

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

Re: Hugh Quinlan Estate
Quarries Prop. Fyle 23a

Dear Sir:—

We beg to acknowledge receipt of yours of the 15th, and 18th instant and we beg to state that we have not received any reply to our ad in the Contract Record and Engineering Review.

We return herewith as requested the two assessment notices in regard to the property in Huntingdon.

We remark that one of the notices is in the name of Quinlan, Robertson & Janin. Should both notices not be in the name of A. W. Robertson, Ltd?

10

Yours very truly,

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

ELP/AMR
enclosures
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

20

COPY

June 29th, 1928

W. E. Tummon, Esq.,
Tweed, Ont.

Re: Hugh Quinlan Estate
Fyle 23a

30

Dear Sir:—

In further reference to yours of the 26th instant offering \$2,500.00 for the Crockston Quarries. The assessment valuation of the property referred to is \$4,500.00 as you are no doubt aware of.

We regret to have to inform you that we consider your offer a little too low and would ask you to let us know if you are prepared to pay \$6,000.00 for the property.

40

Yours very truly,

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

ELP/AMR.
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

COPY

W. E. TUMMON
Tweed, Ont.

10

Tweed, June 30th, 1928

Capital Trust Corporation,
Ottawa, Canada.

Attention Mr. Parent, Estates Manager

Dear Sirs:—

20 Your letter of yesterday date received, and I desire to thank
you for your kindness in this regard.

For about thirty years I have been connected with these
quarries, and for a number of years, have looked after the assess-
ment thereon. The matter came up about two months ago, but
due to the probability of the properties being offered for sale in
the near future, I did not think it advisable to have the assessment
lowered, otherwise the properties would be assessed for about
30 \$2,000 now. About twenty years ago, one hundred and forty acres,
immediately adjoining Crookston Quarries along side the railway
and equally as good quarry property, was purchased by the late M.
J. Haney, with the object of opening a quarry, but it was never
developed and this property was sold about four months ago, for
\$600.00 for pasture purposes.

Having been connected with these quarries, a certain amount
of sentiment was attached to my offer, but I regret that I can see
no future for the property, and while I thank you sincerely for
your letter, under the condition, beyond \$2,500.00 I am not inter-
40 ested.

Yours very truly,

(signed)

W. E. TUMMON

Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

COPY

A. W. ROBERTSON LIMITED
Montreal Canada

July 5th, 1928

10 Capital Trust Corporation,
10 Metcalfe Street.
Ottawa, Ontario.

Re: Estate Hugh Quinlan
and Crookston Quarries

Dear Sirs:—

20 Yours of the 4th inst. received Doubtless it is true that the Haney property sold for six hundred dollars. Tummon is to pay five cents Royalty on the stone he is removing from the Quarry, and I agreed to give him sixty days notice in case we sold; so if you think you can sell, notify him ot once, for he would be greatly inconvenienced if he were put out suddenly. It is strange you got no other inquiry. If Tummon would pay Forty five hundred (\$4,500.00) it might be avisable to sell at once. However, you must not do anything to show anxiety to sell. Carry your "AD" a little while longer.

Yours truly,

Signed A. W. Robertson.

30 AWR
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

COPY

July 7th, 1928.

40 W. E. Tummon, Esq.,
Tweed, Ont.

Re Hugh Quinlan Estate
Crookston Quarries

Dear Sir:—

As we have prospects of completing a sale of the above property and in fact have already received an advantageous offer, we regret to have to hereby give you sixty days notice that we will need the quarries.

We would appreciate it if you would render your account for royalties due.

Regretting that our relations have to be terminated in this way.

Yours very truly,

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

10

ELP/AMR.
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

20

COPY

July 24th, 1928

Mr. W. E. Tummon, M. P.
Tweed, Ont.

Re: Crookston Properties

Dear Earnie:—

30

In order that I shall be exonerated from all future charges of dereliction of duty, I am going to instruct Bernard Collins to make a thorough investigation of the taxes on all lands and buildings in the vicinity of our quarries at Crookston. When this is done, we will always feel certain we are fairly treated. We should not pay more per acre than the National Railway who owns the property south of the C.P.R. Crossing. Nor should our houses be taxed for more than similar structures. The Gravel Pit properties should not pay more per acre than other farms surrounding

40 them.

Yours truly,

A. W. Robertson.

AWR/
Copied. PEM
Certified copy of copy:
M. A. Niding.
T. Cloutier.

COPY

A. W. ROBERTSON LIMITED
Montreal Canada

10

Aug. 1st., 1928.

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

Re Estate Hugh Quinlan

Dear Sirs:—

20 Your several letters of the 31st ult. received. I approved of advertising the Crookston Quarries in the Canadian Engineer as referred to in one of your letters of yesterday, I note what you state re Royalty on stone taken from Crookston Quarry and I will advise W. E. Tummon accordingly.

30 I wrote to Hon. J. L. Perron re offer of Twenty five hundred dollars which you received for Crookston Quarries, and asked him if we would be justified in selling them in view of my opinion that they were worth at least \$3,500.00. His reply was not to sell at twenty five hundred. As I have a 50% interest in the quarries I may be unfair to the Estate for we might carry them for ten years and never get another offer, and the Estate will lose interest and have to pay their share of taxes. I would give thirty five hundred for them myself, so I will not approve of anyone getting them for less.

Yours truly,

(signed) A. W. Robertson.

40 AWR/
Copied: PEM.

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

COPY

August 3rd, 1928

Hon. J. L. Perron,
c/o Perron, Taschereau & Co.,
Place d'Armes,
10 Montreal, P. Q.

Re: Hugh Quinlan Estate
Fyle 23a

Dear Sir:—

We beg to enclose herewith for your information copy of letter we have today addressed to A. W. Robertson, which speaks for itself.

20 The Crookston Quarries belong to the A. W. Robertson, Ltd.

Will you kindly let us know if you see any objections to accepting Mr. Robertson's offer of \$3,500.00. We have advertised the Quarries for sale and have only received one offer of \$2,500.00 and the party making the offer states he will not go any higher.

Yours very truly,

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

30 ELP/AMR.
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

COPY

August 3rd, 1928.

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

Re: Hugh Quinlan Estate.
Fyle 23a. Crookston Quarries

Dear Sir:—

Yours of the 1st, instant has been duly received and we will arrange to advertise the above Quarries in the Canadian Engineer.

As we have received only one offer of \$2,500.00 from Mr. Tummon for the Quarries we do not see any objection that the A. W. Robertson Ltd, sell the Quarries to you for the sum of \$3,500.00 providing Mr. Perron, Solicitor for the Quinlan Estate is of the opinion that this would be a legal transaction.

10

Yours very truly,

ELP/AMR.
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

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

COPY

20

Tweed, August 6th, 1928.

W. E. Tummon,
Tweed, Ont.

In account with

A. W. ROBERTSON LIMITED
MONTREAL

Total amount of stone shipped from Crookston Quarries	
5468 tons 1500 lbs at 5 cts. per ton	\$275.44
Less cheque as per date of June 30th	179.25

30

Cheque enclosed \$ 94.19

Copied: PEM.
Certified copy of copy:
M. A. Niding.
T. Cloutier.

A. W. ROBERTSON LIMITED
Montreal, Canada.

40

Aug. 7th 1928

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

Re: Crookston Quarries and
Estate Hugh Quinlan

Dear Sirs:—

My willingness to pay thirty five hundred dollars for the Crookston Quarries does not mean that I intend to be committed

indefinitely in the affair; but it does mean that the H. Quinlan Estate will not have to do as the Haney Estate did last spring regarding the property adjoining the Crookston Quarries, when they sold it at the price Tummon advised you. No, I will not consult Mr. Perron; I interpret the situation thiswise. You are doing the detail work in the H. Quinlan Estate and I am giving my assistance because I know something about values and the business
10 in which the Estate has its Capital. The Crookston Quarries may be worth ten thousand dollars a year hence because of some unexpected development, but for nearly twenty years we did not make a cent out of them, and our books show we lost considerable money endeavoring to operate them for producing crushed stone. Haney's property sold for a "song".

Yours truly,

AWR/
Copied: PEM.
20 Certified copy:
M. A. Niding.
T. Cloutier.

(signed) A. W. Robertson

COPY

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

Montreal Aug. 7th 1928

30 Capital Trust Corporation,
Ottawa, Ont.

Re: Estate Mr. Hugh Quinlan your fyle 23a.

Dear Sirs :—

I have your letter of the 3rd inst. with respect to the proposed sale of the Crookston Quarries to Mr. A. W. Robertson for \$3,500.

I do not see any legal objection to Mr. Robertson purchasing from A. W. Robertson Limited. Insofar as the equity is concerned
40 I believe that Mr. Robertson is doing a favor to Messrs A. W. Robertson Limited by paying more than could be obtained from outsiders, and therefore there cannot be any objection to this sale being consummated.

Yours very truly,

JLP/KK.
Copied: PEM.
Certified copy:
M. A. Niding.
T. Cloutier.

(signed) J. L. PERRON.

Copy

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

August 8th 1928

re Hugh Quinlan Estate
Crookston Quarries — 23a

Dear Sir :—

10

Yours of the 7th instant has been duly received, and we certainly more than appreciate the assistance given us in connection with the Quinlan Estate.

20

In regard to the Crookston Quarries there is no legal objection to you purchasing from the Robertson Ltd. and no doubt you are again doing the Estate a favor by offering \$3,500.00 for the property when we have not been able to receive an offer of more than \$2,500.00. However, as far as the estate is concerned we have no objection to selling its equity in the above property for the price offered by you.

If you desire to purchase the property referred to for \$3,500.00 kindly let us know and we will arrange with Mr. Peron to have the papers drawn to complete the sale.

Yours very truly,

Capital Trust Corporation

per : E. L. Parent, L.A.

Estates Manager.

ELP/AMR.

Copied : PEM

Certified copy :

M. A. Niding

30 T. Cloutier

FULLER GRAVEL LIMITED

Ontario

Tweed, Sept. 11th 1928

Capital Trust Corporation,
Ottawa, Canada.

Attention Mr. Parent

Dear Sirs :

40

Replying to your letter of the 6th date I enclose you herewith copy of statement forwarded to A. W. Robertson, Limited, Montreal, together with amount of cheque as shown therein. This covers the entire amount of material shipped ending September 5th.

Yours truly,

(Sgd.) W. E. Tummon

Copied : PEM.

Certified copy :

M. A. Niding

T. Cloutier.

Copy

September 14, 1928

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

10

Attention Mr. Leamy.

re Hugh Quinlan Estate
Fyle 23A

Dear Sirs :

20 Sometime ago you requested us to write to Mr. Tummon asking him to furnish you with a statement of royalties from the Crookstone Quarries, Mr. Tummons, now informs us that he has sent you the statement as per copy attached hereto.

Yours very truly,

ELP/PEM.
Encl.
Copied : PEM
Certified copy :
M. A. Niding
T. Cloutier.

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

30

Copy

Sept. 19th 1928

Mr. W. E. Tummon, M. P.
Tweed, Ont.

Dear Ernie :

40 It will be in order for you to take rubble stone from Crookston quarry as per your letter of the 17th inst. paying ten cents a ton. You are to assume all responsibility for siding rentals etc. if any arise because of your work.

Yours truly,

A. W. Robertson

AWR/
Copied : PEM
Certified copy of copy :
M. A. Niding
T. Cloutier.

PLAINTIFF'S EXHIBIT PC-14 ON DISCOVERY

Capital Trust Correspondence with heirs.

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

4643 Sherbrooke St.
Westmount.

July 24th 1928.

10 Dear Sirs,—

My father, the late Hugh Quinlan died June 26th 1927, and you are the executor with Mr. A. W. Robertson of his estate, I believe that my children and myself are to share in the proceeds of his estate, but although it is now over a year since my father died, I have not been given any information regarding his estate.

I feel that I am entitled to some information and I would ask you to let me have by return mail a copy of the inventory of my father's estate.

As I have not received a copy of his will, I would like you also to send me a certified copy of the will.

Awaiting your reply,

July, twenty-fourth
Nineteen Hundred and twenty-eight.
Certified true copy.
M. A. Kehoe,
M. A. Niding.

I remain
Yours truly
Ethel Kelly.

30 Mrs. Ethel Kelly,
4643 Sherbrooke St.,
Westmount, P. Q.

July 26th, 1928

Re: Estate Hugh Quinlan.

Dear Madam:—

As requested in your letter of the 24th inst. we are enclosing herewith copy of the will of your late father. We find that we have no extra copies of the inventory on hand and we will have to have same typed. This will go forward to you in a day or so.

We trust this is satisfactory to you.

Yours very truly,

APM/LS
Enclosure.
Typed by MAK.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

Capital Trust Corporation. Ltd.
per
Assistant Estates Officer.

4643 Sherbrooke Street
Westmount

Capital Trust Corporation,
Ottawa, Ont.

10 Dear Sirs:—

You wrote me on the 26th of July in reply to my letter to you of July 24th regarding my father's estate. You sent me, as I requested a copy of my father's will but this copy is not certified.

You stated in your letter, that you would have a copy of the inventory of my father's estate typed from the copy of the same which you have, but I have not yet received this copy.

20 Since you have agreed to send this inventory you realize no doubt that I am entitled to it, and I should be obliged if you would forward it without further delay.

Yours truly,
Ethel Kelly.

August first.
Nineteen Hundred and twenty eight.
Certified true copy.
Typed by MAK
M. A. R. Kehoe.
M. A. Niding.

30

August 3rd, 1928.

Mrs. Ethel Kelly,
4643 Sherbrooke St.,
Westmount, P. Q.,

Re: Hugh Quinlan Estate
Fyle 501.

Dear Madam:—

40 Yours of the 1st, instant has been duly received and we regret to state that we have no Court copy on fyle of your father's will. We are writing to the Notaries to send us a few copies and as soon as we have heard from them we will forward you a court copy.

Yours very truly,

Typed by MAK
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

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

4643 Sherbrooke St.
Westmount

Capital Trust Corporation
Ottawa, Ont.

10 Dear Sirs:—

I acknowledge receipt of your letter of August 3rd in reply to my letter of the 1st instant.

I regret to note that your letter is only a partial reply to mine. Let us not misunderstand each other.

20 I asked you for a certified copy of the will of my late father and also a copy of the inventory of his estate. In your reply you only refer to the will and not to the inventory.

The sole purpose of the present letter is to ask you once more to fulfill your promise, contained in your letter of July the 26th, 1928, which is to send me a copy of the inventory, and which you stated you would have type written and forwarded to me in a day or so from July the 26th, 1928.

Please therefore on receipt of this letter send me a copy of the inventory, as it must undoubtedly be ready by this time.

30

Yours truly,

Ethel Kelly.

August fourth,
Nineteen hundred and twenty eight.
Certified true copy:
M. A. R. Kehoe.
M. A. Niding.

August 7th, 1928.

40 Mrs. Ethel Kelly,
4643 Sherbrooke St.,
Westmount, P. Q.

Re: Hugh Quinlan Estate
Fyle 501

Dear Madam:—

We have the honor to acknowledge receipt of your letter of the 4th instant. In regard to our letter of the 3rd. instant we did

not mention the inventory as we had already advised you in our letter previous to that date that same was being typed and that we would forward copy of same as soon as possible when completed. We have pleasure to enclose you herewith a copy of the said inventory and we will also forward as soon as possible Court copy of the will when it has been received from the Notaries.

10

We are doing this as a matter of courtesy as it is the custom in Quebec that when the heirs desire copies of the will or inventory that obtain same from the Notary at their own expense. We are just mentioning this for your information as our policy is to furnish the heirs with copies as far as possible as long as we are legally able to do so.

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

20 ELP/AMR
enclosure.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

4643 Sherbrooke St.
Westmount

30 Capital Trust Corporation,
Ottawa, Ont.

Dear Sirs:—

I acknowledge receipt of your letter of August 7th 1928 enclosing what you state to be a copy of the inventory of the estate of my father, the late Hugh Quinlan.

40 After examination of this document, I now wish to advise you in your capacity of executor of the estate of my late father, that I do not accept the said document as an inventory of my father's estate.

Yours truly,

Ethel Kelly

August tenth,
Nineteen hundred twenty eight.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

August 15th, 1928

Mrs. Ethel Kelly,
4643 Sherbrooke St.,
Westmount, P. Q.

Re: Hugh Quinlan Estate
Fyle 501.

10 Dear Madam:—

In further reference to our letter of August 3rd, we now beg to enclose herewith one Notarial copy of the last will and testament of your late father, Hugh Quinlan.

Kindly acknowledge receipt, and oblige,

Yours very truly,

ELP/AMR.

Capital Trust Corporation.

enclosure.

per: E. L. Parent, L.A.

20 REGISTER.

Estates Manager

Certified true copy.

M. A. R. Kehoe.

M. A. Niding.

4643 Sherbrooke St.
Westmount

Capital Trust Corporation,
Ottawa, Ont.

Dear Sirs:—

30

My late father, Hugh Quinlan, died on June 26th, 1927, and you have been appointed in his will the joint executor, trustee, and administrator of his estate with Mr. A. W. Robertson of Westmount.

You have accepted the charge, and have administered the estate.

40 As one of the heirs I have an interest in the estate, and I would request you to let me have a detailed accounting, on or before September 3rd, 1928, of your administration from the date of my father's death, June 26th 1927.

I am making this request also to your co-executor Mr. A. W. Robertson of Westmount Que.

Yours truly

August, 16th 1928.

Ethel Kelly.

Certified true copy:

M. A. R. Kehoe.

M. A. Niding.

4643 Sherbrooke St.
Westmount

Capital Trust Corporation,
Ottawa, Ont.

Dear Sirs:—

10

I beg to acknowledge receipt of your letter, of the 15th inst. enclosing notarial copy of the will of my father, the late Hugh Quinlan,

Yours truly,

Ethel Kelly.

August 17th, 1928.
Certified true copy
20 M. A. R. Kehoe.
M. A. Niding.

August 29th, 1928.

Mrs. Ethel Kelly,
4643 Sherbrooke St.,
Westmount, P. Q.

Re: Hugh Quinlan Estate
Fyle 501

30

Dear Madam:—

In reply to yours of the 16th, instant acting on the advice of the Hon. J. L. Perron, solicitor for the Estate, we beg to enclose herewith copy of P. C. Shannon & Co., financial statement for period June 26th, 1927 to Dec. 31st., 1927. A similar statement will be rendered each year hereafter as soon as Messrs. Shannon & Co. have completed their audit.

40

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

ELP/AMR.
enclosures.
REGISTER.
Typed by MAK.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

4643 Sherbrooke St.
Westmount

Capital Trust Corporation,
Ottawa, Ont.

Dear Sirs:—

10 I acknowledge receipt of your letter, of August 29th 1928, in reply to my letter of the 16th inst.

You enclosed copy of a financial statement of the estate of my late father, certified by Mr. P. C. Shannon & Co., for a period from June 26th 1927 to December 31st 1927. I have examined the statement sent to me in the above mentioned letter and I beg to notify you that I do not accept it as an accounting of your administration of my father's estate.

20 I beg to advise you also that I reserve all my rights.

Yours truly,

September, 4th 1928.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.
Typed by MAK.

“Ethel Kelly”.

784 Upper Lansdowne Ave
Westmount, Que.

30 Capital Trust Corporation,
10 Metcalfe Street 10,
Ottawa, Ont.

Dear Sirs:—

I acknowledge receipt of your letter of September 5th, 1928, enclosing copy of P. C. Shannon's financial statement for period June 26th 1927 to December 31st 1927, regarding my late father's estate.

40 After examining this document I beg to advise you as executors that I do not accept this statement as showing the assets of my father's estate, nor as giving a true accounting of your administration.

Yours very truly,

Margaret Quinlan Desaulniers

September 18/28.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

September 20, 1928.

Mrs. Magaret Quinlan Desaulniers,
784 Upper Lansdowne Ave.,
Westmount, Que.

Re: Hugh Quinlan Estate
File 508

10 Dear Madam:—

Your letter of the 18th instant has been duly received. We are referring it to the solicitor of the estate, for his attention.

Yours very truly,

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

ELP/PEM
Typed by MAK.

20 Certified true copy:
M. A. R. Kehoe.
M. A. Niding.

PLAINTIFF'S EXHIBIT PC-24 ON DISCOVERY

*Correspondence between Hon. J. L. Perron and Capital Trust
re complains of heirs.*

Hon. J. L. Perron,
c/o Perron, Taschereau & Co.,
30 Barristers, etc.,
Montreal, P. Q.,

August 1st. 1928.

Re Hugh Quinlan Estate
Fyle 501

Dear Sir:

We are in receipt of a letter from Mrs. Ethel Kelly one of the daughters of the late Hugh Quinlan asking for a certified copy of the will of her late father, and we have already complied with her request.

40 She would also like to have a copy of the inventory.

Is it customary in the Province of Quebec to forward a copy of the will and a copy of the inventory to all beneficiaries and should we comply with Mrs. Kelly's request.

Yours very truly,

ELP/AMR.
Certified true copy
M. A. R. Kehoe.
M. A. Niding.

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

Montreal August 3rd 1928

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

10 Dear Sirs:—

Re: Estate Mr. Hugh Quinlan, Fyle No. 501

I have yours of the 1st. inst.

You were not obliged to furnish a copy of the will to Mrs. Kelly, nor are you compelled to supply her with a copy of the inventory. The heirs have the right to obtain such copies from the notary, at their own expense.

20

Yours very truly,

JLP/HK.
Certified true copy:
M. A. R. Kehoe.
M. A. Niding.

J. L. PERRON.

Honorable J. L. Perron,
Barrister, etc.,
Messrs. Perron, Taschereau & Co.
11 Place d'Armes,
30 Montreal, P. Q.,

August 11th, 1928.

Re: Hugh Quinlan Estate
Fyle 501

Dear Sir:—

At the request of Mrs. Ethel Kelly, one of the heirs. We have forwarded inventory as per the copy enclosed herewith, and we are in receipt of a letter by registered mail from Mrs. Kelly as per the enclosed copy.

40 Will you kindly advise us in regard to this matter, and oblige

Yours very truly,

ELP/AMR.
enclosure.
Typed by MAK.
Certified true copy:
M. A. R. Kehoe.
M. A. Niding.

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

Montreal August 13th 1928

Capital Trust Corporation
10 Metcalfe Street
Ottawa, Ont.

Dear Sirs:—

10

Re-Estate Mr. Hugh Quinlan Your Fyle 501

I have your letter of the 11th inst. enclosing inventory which I am retaining, in case of need.

I would advise you to completely ignore Mrs. Kelly's letter.

Yours very truly,

20 JLP/HK.

J. L. Perron.

Typed by MAK.
Certified true copy.
M. A. R. Kehoe.
M. A. Niding.

August 18th, 1928.

30 Honourable J. L. Perron,
Barrister, etc.,
P. O. Box 2038,
Montreal, P. Q.

Re: Hugh Quinlan Estate.
Fyle 501

Dear Sir:—

We beg to enclose you herewith copy of letter which we have received from Mrs. Ethel Kelly which speaks for itself.

40 It was arranged with our co-executor, Mr. Robertson, that P. C. Shannon & Co., Auditors & Accountants, Montreal should make an audit of our books on account of the Quinlan Estate each year and we now beg to enclose herewith statement prepared by them for period June 26th, date of Death of Mr. Quinlan to Dec. 31 1927.

According to the Province of Ontario laws it is not necessary for us to render a statement to the heirs as under our Surrogate Court rules we have to pass our accounts before a Surrogate Court Judge and this takes the place of rendering a statement

to the heirs as they are notified of the date of passing and if they do not attend it is their own funeral, and the Judges passes the accounts as correct if nobody objects.

10 In the Province of Quebec there is no such machinery and it is custom, we understand, to render a statement to the heirs at different periods if we have a request from them. In regard to the Quinlan Estate we have been requested by Mrs. Ethel Kelly one of the heirs, for ush a statement, and we would suggest, unless you see some objection to it, that we forward to each of the Quinlan Estate heirs a copy of the statement prepared by Messrs. P. C. Shannon & Co. as per copy herewith, and we could then forward a similar statement every year after same has been prepared.

Will you kindly let us have your opinion in regard to this, and oblige.

Yours very truly,

20 ELP/AMR.
Enclosures.
Certified true copy :
M. A. Kehoe.
M. A. Niding.

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

Hon. J. L. Perron, le 20 septembre 1928.
s/d MM. Perron, Taschereau, Vallée & Genest,
11 Place d'Armes, Montréal, Qué.

Re Succession Hugh Quinlan
Filière 501

30 Cher Monsieur :—

Nous vous remettons ci-joint copie de la lettre de Mme Margaret Quinlan Desaulniers, une autre des héritières de la succession Quinlan qui nous informe qu'elle n'accepte pas le rapport de MM. Shannon & Son. Nous lui avons répondu que nous nous réferrions à vous.

40 'Est-ce qu'il ne serait pas préférable de préparer un état des recettes et des déboursés pour l'année écoulée, état que nous sommes prêts à faire, si vous n'y voyiez pas d'objections et que nous enverrions à chacun des héritiers.

Vos tout dévoués,

ELP/PEM.
Incl.
Typed by MAK.
Certified true copy :
M. A. R. Kehoe.
M. A. Niding.

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

September 22nd 1928

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

ATTENTION—Mr. E. L. Parent

10 Re: Estate Hugh Quinlan File 501

Dear Sirs:—

I have your letter of the 20th inst.

You must expect to receive several of those and they need not alarm you.

20 Don't you think that it would be preferable to have the fiscal year of the estate end on the last day of December of each year, when you could furnish a statement to each of the heirs?

Yours very truly,

J. L. Perron

JLP/RG.
Certified true copy:
M. A. R. Kehoe.
M. A. Niding.

30 PLAINTIFF'S EXHIBIT PC-48 ON DISCOVERY

Capital Trust File No. 501 and 508 re: Bequests.

August 6th, 1928.

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

Re: Estate Hugh Quinlan

40 Dear Sirs:—

Recently a party interviewed me regarding the collection of a four hundred dollar note that Ethel Quinlan endorsed for her husband Jno. T. Kelly. I told him (the holder of the note in question) that Ethel had no fixed income; but he was not deterred and he says he will sue her and Kelly. Apparently Kelly said that Ethel had money. In fact, the party said that is why he loaned the money, and that he will cause Kelly serious trouble if the

note is not paid. I have warned Ethel about such transactions. Would it not be advisable for you to write a letter to each of the married daughters stating that their allowance may be discontinued anytime in the judgment of the Executors they are violating any of the clauses of their fathers Will.

10 The addresses of the four married daughters are as follows:

Mrs. J. T. Kelly, 4643 Sherbrooke St. W. Westmount.

Mrs. J. H. Dunlop, 855 Grosvenor Ave. Westmount.

Mrs. Jacques Désaulniers, 784 Upper Lansdown, Westmount.

Mrs. Ernest Ledoux, 459 Melrose Ave., Montreal.

20

Yours truly,

A. W. Robertson

Copied by GT.
Certified copy of copy.
T. Cloutier.
Paul Mackay.

August 14th, 1928.

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

Re: Hugh Quinlan Estate.
Fyle 501.

Dear Sir:—

In further reference to our letter of the 11th, instant re Mrs. Kelly in regard to inventory Mr. Perron has written us as follows:—

40 "I would advise you to completely ignore Mrs. Kelly's letter.

Yours very truly,

ELP/AMR.
Copied by GT.
Certified copy:
T. Cloutier.
Paul Mackay.

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

Mr. A. W. Robertson,
480 Roslyn Ave.,
Westmount, Que.

4643 Sherbrooke St.
Westmount

Dear Sir:—

10 My late father, Hugh Quinlan, died on June 26th, 1927, and you have been appointed in his will the joint executor, trustee and administrator of his estate, with the Capital Trust Corporation of Ottawa. You have accepted the charge, and have administered the estate. As one of the heirs I have an interest in the estate, and I would request you to let me have a detailed accounting, on or before September 3rd 1928, of your administration from the date of my fathers death, June 26th 1927. I am making this request also to your co-executor, the Capital Trust Corporation of Ottawa.

Yours truly,

20

August 16th 1928.

(signed)

Ethel Kelly.

COPY

Copied by GT.

Certified copy of copy:

T. Cloutier.

Paul Mackay.

A. W. ROBERTSON LIMITED
Engineers and Contractors
Montreal, Canada.

30

August 21st. 1928.

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

Re: Estate Hugh Quinlan

Dear Sirs:—

40 Enclosed please find copy of letter which I received last evening from Ethel Quinlan Kelly. The letter is dated the 16th inst., but I was up on the Welland Canal so it may have been at my house since Saturday last. I will forward a copy to Hon. J. L. Perron. I presume you are accustomed to such letters.

Yours truly,

AWR.

(signed)

A. W. Robertson.

Copied by GT.

Certified copy:

T. Cloutier.

Paul Mackay.

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

10

Aug. 23rd, 1928.

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

Re: Estate Hugh Quinlan

20 Dear Sirs:—

Your letters of the 22nd inst. received. Hon. Mr. Perron will be best judge of what circulation the Estate Audit should be subjected to. One aspect I wish to refer to is that Shannon should state that recorded values of Stocks etc., do not purport to be more than book-keeping ones, and that as such stocks etc, are sold their selling values will be what the Estate will in reality obtain for them. No ordinary heir knows enough about the statement to read it correctly. I note Shannon valued Quinlan, Robertson & Janin, Limited stock at \$25,000.00 You should not have let the
30 Audit out of your hands till it was correct. The Estate received one-quarter of a million dollars for Quinlan, Robertson & Janin, Ltd and paving interests. For reasons which I do not wish to write, H. Dunlop was owner of most of the late Mr. Quinlan's paving stocks.

I am quite confident that the Estate never paid interest on Ed Quinlan's note. The W. A. McCarthy Co should be notified at once that the Estate has no further claim on Ed. Quinlan.

40

Yours truly,

(signed) A. W. Robertson.

AWR.
copied by GT.
Certified copy.
L. Cloutier.
Paul Mackay.

August 24th, 1928.

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

Re: Hugh Quinlan Estate
Fyles 501-43

10 Dear Sir:—

Yours of the 23rd instant has been duly received and in regard to statement prepared by Mr. Shannon the only persons to see this financial report are yourself and Mr. Perron.

20 In regard to the item \$25,000.00, Quinlan, Robertson & Janin this had a book value on the 31st of December, 1927, and was valued at \$150,000.00 for the purposes of Succession Duty. We have received \$125,000.00 from the purchaser on account of the sale of this and the amount of \$106,617.2 will show as a profit in the next statement Dec. 31/28 as inventory value.

We have ask Mr. Perron's opinion in regard to giving out any kind of statement to the heirs and you may rest assured that nothing further will be done until we receive his advice.

We are writing to W. A. McCarthy & Co. stating that the Hugh Quinlan Estate has no further claim in regard to H. E. Quinlan.

30

Yours very truly,

ELP/AMR.
Copied by GT.
Certified copy:
T. Cloutier.
Paul Mackay.

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

August 25th 1928.

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

Re: Hugh Quinlan Estate.
Fyles 501-24

Dear Sir:—

In further reference to our letter of the 24th instant in regard to the item of \$25,000.00, Quinlan, Robertson and Janin, the 2nd Paragraph of our letter should have read as follows:

10 In regard to the item of \$25,000.00 Quinlan, Robertson & Janin, appearing in the report of Messrs. P. C. Shannon & Son, as having a value of \$25,000.00 on the 31st, of December, 1927, this needs a further explanation, to anyone who is not familiar with the transaction. We had given the item of Quinlan, Robertson & Janin a valuation of \$150,000.00 for the purpose of succession duty. Having received from the Purchaser a cheque for \$125,000.00 prior to the 31st of December 1927, this left a book value of \$25,000.00 on that date. Since we have received the balance of the purchase price and when the auditor prepares another report for the calendar year ending Dec. 31/28, his report will show a profit of \$106,617.26 in connection with this item.

20

Yours very truly,

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

ELP/AMR.
Copied by GT.
Certified copy:
T. Cloutier.
Paul Mackay.

30

September 5th, 1928

Hon. Mr. Perron.
c/o Perron, Taschereau, Vallee, etc.
Barristers, etc.,
11 Place d'Armes, Montreal, Que.

Re: Hugh Quinlan Estate

40 Dear Sir:

In further reference to our previous correspondence in regard to the request of Mrs. Ethel Kelly, we have sent her, as recommended by you, the financial report of the Auditors, Messrs P. C. Shannon & Son, Co., and we enclose herewith copy of Mrs. Kelly's letter date September 4th acknowledging receipt of the statement, and stating that she does not accept this as an accounting of our administration of her father's estate.

Should be bother any more with Mrs. Kelly's request, if so kindly advise us.

Yours very truly,

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

10 ELP/PEM.
Encl.
Copied by GT.
Certified copy.
T. Cloutier.
Paul Mackay.

PERRON, TASCHEREAU, VALLEE, GENEST & PERRON

20 Barristers & Solicitors
Montreal Trust Building
11 Place d'Armes Sq.
Montreal
New Address
Themis Building
10 St. James St. W.

Montreal, September 6th, 1928

30 Capital Trust Corporation,
10 Metcalfe Street,
Ottawa, Ont.

Re: Estate Mr. Hugh Quinlan

Dear Sirs:—

I have yours of the 5th inst., enclosing copy of Mrs. Kelly's letter.

I do not think that you need bother about her. The shortest way is to ignore her entirely.

40

Yours very truly,

(signed) J. L. Perron.

JLP/HK.
Copied by GT.
Certified copy:
T. Cloutier.
Paul Mackay.

September 7, 1928

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

Re: Hugh Quinlan Estate

10

Dear Sir:

For your information, we have received another letter from Mrs. Kelly, which we have referred to Mr. Perron for his opinion

We beg to state that we have received a letter from Mr. Perron, dated September 6th, 1928, which reads as follows:

20

“I have yours of the 5th instant enclosing copy of
“Mrs. Kelly’s letter.

“I do not think that you need bother about her. The
“shortest way is to ignore her entirely.”

Yours very truly,

ELP/PEM.
Copied by GT.
Certified copy
T. Cloutier.
30 Paul Mackay.

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

PLAINTIFF’S EXHIBIT P-2 ON DISCOVERY

Letter from Ethel Kelly to Angus Wm. Robertson

4643 Sherbrooke St.,
Westmount

40 Mr. A. W. Robertson,
480 Roslyn Ave.,
Westmount.

Dear Sir:—

My late father Hugh Quinlan, died on June 26th, 1927, and you have been appointed in his will the joint executor, trustee and administrator of his Estate with the Capital Trust Corporation of Ottawa.

You have accepted the charge, and have administered the Estate. As our of the heirs I have an interest in the estate, and I would request you to let me have a detailed accounting on or before September 3rd., 1928, of your administration from the date of my father's death, June 26th, 1927,

10 I am making this request also to your co-executor, the Capital Trust Corporation of Ottawa.

Yours truly,

August, 16th., 1928.

Ethel Kelly.

PLAINTIFF'S EXHIBIT PC-45 ON DISCOVERY

20 *Capital Trust File No. 408 re Audit 1927*

P. C. SHANNON SON & COMPANY
Accountants & Auditors
Montreal

Montreal, August 22nd, 1928

Messrs. Capital Trust Corporation,
10 Metcalfe Street,
30 Ottawa, Ont.

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

Dear Sirs:—

We beg to enclose you herewith a rider which we would ask you to kindly attach to our statements of the Estate of late Hugh
40 Quinlan

Thanking you in anticipation and with best regards to all.

Yours very truly,

CAS/ED.
Typed by CR.
Certified Copy:
T. Cloutier.
Paul Mackay.

(signed) P. C. Shannon Son & Co.

NOTE BY AUDITORS

On the list of Stocks will be found Quinlan, Robertson & Janin Limited, 1151 Shares valued at \$25,000.00. From information which we received we find that this stock and paving Companies was after the date of December 31st., 1927, sold for \$250,000.00.

(signed) P. C. Shannon Son & Co.

Typed by CR.
Certified copy:
T. Cloutier.
Paul Mackay.

20 PLAINTIFF'S EXHIBIT P-17 AT ENQUETE

Amiesite Asphalt Ltd., Statement ending 31st August 1928

Petrie, Raymond & Co.
Accountants & Auditors.

Montreal September 4, 1928

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

AUDITORS' REPORT

Dear Sirs:—

In accordance with your instructions, we have audited your books and accounts for five months ending August 31, 1928, and we have compiled therefrom the following Interim Financial Statements which we submit herewith:

- 40
- (a) Contract and Working Account.
 - (b) Profit and Loss Statement
 - (c) Profit and Loss Account General
 - (d) Balance Sheet.

All tools as used in the contracts have been charged to Paving Department Expense and taken in as a charge against contracts. Credit for same will be made at usual rates by Montreal Construction Supply and Equipment, Limited, when returned.

All disbursements have been supported by proper vouchers.

We have accepted the figures given to us for Outstanding Estimates, Accounts Payable, Materials on Hand, etc., as being correct.

10 Subject to the foregoing remarks, 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,

20

Petrie Raymond & Co.

C. P. A.
Auditor.

30

40

AMIESITE ASPHALT LIMITED

MONTREAL

INTERIM CONTRACT AND WORKING ACCOUNT FOR 5 MONTHS ENDING AUGUST 31, 1928.

1928.		1928.		
Aug. 31 To	Materials, Wages, etc., Smellie Contract.....	32,393.57	Aug. 31 By Estimates Smellie Contract	163,011.70
	Materials, Wages, etc., Howick Contract....	382.07		
	Materials, Wages, etc., Longueuil Contract	473.60	Estimates Howick Contract	16,576.45
	Materials, Wages, etc., Montée de Tremblay		Estimates Longueuil Contract	2,274.11
	Contract	1,769.98	Estimates Montee du Tremblay Contract.....	1,675.00
	Materials, Wages, etc., Richmond Contract	137.31	Estimates St. John Contract	2,030.00
	Materials, Wages, etc., St. John Contract..	37.50	Estimates St. Leon School, Contract	3,430.00
	Materials, Wages, etc., St. Leon School		Estimates St. Jean Laprairie Contract	5,034.67
	Contract	30.69	Estimates Victoria Bridge Contract	1,100.00
	Materials, Wages, etc., St. Jean Laprairie		Estimates Viewmont Contract	25.65
	Contract	327.59	Estimates Napierville Contract	6,894.40
	Materials, Wages, etc., Victoria Bridge Ap-		Sales	182,546.45
	proach Contract	725.08	Freight and Hauling	432.97
	Materials, Wages, etc., Viewmont Contract	11.17		
	Maintenance on Contracts Previous to year			
	1928	1,595.33		
	Materials, Wages etc., Applicable to			
	Contracts.			
	Asphalt	35,380.77		
	Insurance	989.76		
	Lime	1,923.06		
	Liquifier	8,357.45		
	Materials, etc., Invoices not received.....	15,515.09		
	Accrued Wages	5,853.32		
	Plant Operating	19,685.75		
	Plant Repairs	5,507.19		
	Power and Fuel	3,435.68		
	Paving Department Expense	826.67		
	Royalty	14,620.37		
	Stone	55,878.86		
	Sales Expense	30.98		
	Sales Tax	189.33		
	Sand	1,646.28		
		169,840.56		
	Less Amiesite and Materials on Hand.....	33,067.62		
		136,772.94		
	Profit	210,374.57		
		\$385,031.40		
				\$385,031.40

AMIESITE ASPHALT, LIMITED

MONTREAL

INTERIM PROFIT & LOSS STATEMENT FOR 5 MONTHS ENDING AUG. 31, 1928

1928.		1928.	
Aug. 31 To Advertising.....	465.42	Aug. 31 By Profit	
General Expense.....	3,722.01	Contract and	
Legal Expense	85.00	Working	
Stationery	460.47	Account	210,374.57
Travelling Expense	807.46	Interest and	
Taxes	140.00	Discount.....	1,332.76
Wages Staff	23,800.24		
Salary Manager.....	2,083.38		
Net Profit	180,143.35		
	<u>\$211,707.33</u>		<u>\$211,707.33</u>

AMIESITE ASPHALT, LIMITED

MONTREAL

INTERIM PROFIT AND LOSS ACCOUNT GENERAL

1928.		1928	
Aug. 31 To Dividend.....	6,000.00	Apr. 1 By Balance.....	334,252.09
Aug. 31 To Balance.....	508,395.44	Aug. 31 By Net Profit.....	180,143.35
	<u>\$514,395.44</u>		<u>\$514,395.44</u>
		1928	
		Sept. 1 By Balance.....	\$508,395.44

AMIESITE ASPHALT, LIMITED

MONTREAL

INTERIM BALANCE SHEET AS AT AUGUST 31, 1928

10

ASSETS

Current Assets.

Cash in Bank	319,580.44	
Cash on Hand	48.45	319,628.89
Canadian National Railways	1,100.00	
Town of Huntingdon	3,556.70	
Province of Quebec	29,749.73	
Province of Quebec Estimated Estimates.....	48,289.53	
St. Leon School Commission	3,430.00	
20 Canadian Amiesite, Limited, 9,999 shares Common Stock and Amiesite Asphalt Company of America 1,000 Shares Common Stock	7,500.00	
Macurban Asphalt, Limited	32,501.47	
Ontario Amiesite, Limited	29,027.33	
Robertson and Janin, Limited	30,961.55	
Sundry Accounts Receivable	56,970.28	
Inventory Amiesite and Materials.....	33,067.62	595,783.10
		<hr/>
City of Longueuil Drawback		174.14
30 Fixed Assets		
Plant	49,159.81	
Office Furniture	166.00	
Automobile	500.00	49,825.81
		<hr/>
Patents and Processes		100,000.00
		<hr/>
		\$745,783.05
		<hr/>

40

LIABILITIES

Capital Stock		
Authorized 1,000 Shares at a Par Value of \$100.00 each issued and fully paid		
1,000 Shares at a Par Value of \$100.00 each.....		100,000.00
Current Liabilities.		
Accounts Payable	55,429.09	
Accounts Payable Estimated	15,515.09	
Accrued Wages	5,853.32	

Canadian Amiesite, Limited	260.55	
Collector of Customs and Excise	490.68	
Montreal Construction Supply and Equipment, Limited	2,776.18	
Robertson and Janin Paving Co., Limited.....	370.05	80,694.96
<hr/>		
Unclaimed Wages		217.75
10 Reserves for Maintenance to Cover Guarantees.....		14,013.56
Reserve for Income Tax 1928		13,777.21
Reserves for Depreciation.		
Plant	28,131.53	
Office Furniture	52.60	
Automobile	500.00	28,684.13
Profit and Loss Account		508,395.44
<hr/>		
		\$745,783.05

20 Signed on behalf of the Board

DIRECTORS

We hereby certify that we have audited the accounts of Amiesite Asphalt Limited, Montreal, for five months ending August 31, 1928, and have reported to the Shareholders thereon under this date.

Petrie Raymond & Co. C. P. A.

Montreal, September 4, 1928.

30

PLAINTIFF'S EXHIBIT P-19 AT ENQUETE

Macurban Asphalt Ltd. Statement ending August 31st 1928

Petrie, Raymond & Co.
Accountants & Auditors.

Montreal, September 4, 1928

To The Shareholders,
40) Macurban Asphalt, Limited,
Montreal, Que.

AUDITORS' REPORT

Dear Sirs:—

In accordance with your instructions, we have audited your books and accounts for five months ending August 31, 1928, and we have compiled therefrom the following Interim Financial Statements which we submit herewith:

- (a) Contract and Working Account.
- (b) Profit and Loss Statement
- (c) Profit and Loss Account General
- (d) Balance Sheet.

10 All tools as used in the contracts have been charged to Paving Department Expense and taken in as a charge against contracts. Credit for same will be made at usual rates by Montreal Construction Supply & Equipment, Limited, when returned.

All disbursements have been supported by proper vouchers.

We have accepted the figures given to us for Outstanding Estimates, Accounts Payable, Materials on Hand, etc., as being correct.

20 Subject to the foregoing remarks, 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,

30

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

40

MACURBAN ASPHALT, LIMITED.

MONTREAL

INTERIM CONTRACT AND WORKING ACCOUNT FOR 5 MONTHS ENDING AUGUST 31, 1928

1928		1928.	
Aug. 31 To Materials, Wages, etc., Abbotsford		Aug. 31 By Estimates Abbotsford Contract	27,904.00
Contract	78.53	Estimates Brysons Contract	2,824.80
Materials, Wages, etc., Bryson Contract ..	19,821.99	Estimates Laprairie Contract	4,684.68
Materials, Wages, etc., Laprairie Contract	3,405.31	Estimates Montee Guenette Contract	1,257.00
Materials, Wages, etc., Montee de Guenette		Estimates Ormstown Contract	50,806.50
Contract	337.69	Estimate Sherbrooke Magog Contract	2,486.34
Materials, Wages, etc., Ormstown Contract	22,545.86	Estimates Shawbridge Contract	38,403.75
Materials, Wages, etc., Sherbrooke Magog		Estimates Sabrevois Contract	5,581.25
Contract	3,138.05	Estimates St. Janvier Contract	24,081.05
Materials, Wages, etc., Shawbridge Contract	4,090.58		
Materials, Wages, etc., Sabrevois Contract	983.77		
Materials, Wages, etc., St. Janvier Contract	2,752.34		
Materials, Wages, etc., St. Valier Contract	901.71		
Materials, Wages, etc., Applicable to			
Contracts.			
Asphalt	5,209.16		
Insurance	2,634.43		
Lime	12.60		
Materials, etc., Invoices Not Received.....	44,101.55		
Accrued Wages	13,995.85		
Plant Operating	5,465.07		
Power and Fuel	741.32		
Plant Repairs	7,447.92		
Paving Department Expense	3,038.98		
Quarry Operations	3,933.77		
Less Sales	562.91		
	<u>3,370.86</u>		
	86,017.74		
Less Macurban and Materials on Hand.....	17,934.76	68,082.98	
	<u>31,890.56</u>		
Gross Profit			
	<u>\$158,029.37</u>		<u>\$158,029.37</u>

MACURBAN ASPHALT, LIMITED.

MONTREAL

INTERIM PROFIT & LOSS STATEMENT 5 MONTHS ENDING AUGUST 31, 1928.

1928		1928.	
Aug. 31 To	General Expense..... 2,462.67	Aug. 31 By	Gross Profit
	Stationery 318.88		Contract and
	Travelling Expense.... 32.60		Working
	Taxes 140.00		Account31,890.56
	Wages Staff 5,262.47		Interest and
	Net Profit 24,069.17		Discount 6.15
			Royalty 389.08
	<u>\$32,285.79</u>		<u>\$32,285.79</u>

MACURBAN ASPHALT, LIMITED

MONTREAL

INTERIM PROFIT AND LOSS ACCOUNT GENERAL

1928.		1928	
May 19 To	Dividend..... 25,000.00	Apr. 1 By	Balance.....113,434.58
Aug. 1 To	Dividend..... 51,985.05	Aug. 31 By	Net Profit..... 24,069.17
Aug. 30 To	Dividend..... 2,000.00		
Aug. 31 To	Balance..... 58,518.70		
	<u>\$137,503.75</u>		<u>\$137,503.75</u>
		1928	
		Sept. 1 By	Balance\$58,518.70

MACURBAN ASPHALT, LIMITED

MONTREAL

INTERIM BALANCE SHEET AS AT AUGUST 31, 1928

ASSETS

Current Assets.	
	Cash in Bank 35,682.79
10	Cash on Hand (Advances) 104.80
	Province of Quebec Drawback 12,578.65
	Province of Quebec Estimated Estimates..... 52,859.64
	Sundry Accounts Receivable 564.54
	Inventory of Macurban and Materials 17,934.76 119,725.18
Fixed Assets.	
	Plant 83,878.97
	Patents and Processes 100,000.00
	<hr/>
20	\$303,604.15

LIABILITIES

Capital Stock	
Authorized 1,000 Shares at a Par Value of \$100.00 each Issued and Fully Paid.	
	1,000 Shares at a Par Value of \$100.00 each..... 100,000.00
Current Liabilities	
	Accounts Payable 18,369.84
	Accounts Payable Estimated 44,101.55
30	Amiesite Asphalt, Limited 32,501.47
	Accrued Wages 13,995.85
	Montreal Construction Supply and Equipment, Limited 4,552.20
	Dividend 2,000.00
	Robertson and Janin, Limited 3,021.61 118,542.52
	<hr/>
	Unclaimed Wages 160.60
	Reserved for Maintenance to Cover Guarantees..... 2,500.00
	Reserve for Income Tax 1928..... 9,950.83
	Reserve for Depreciation on Plant 13,931.50
40	Profit and Loss Account 58,518.70
	<hr/>
	\$303,604.15

Signed on behalf of the Board.

DIRECTORS

We hereby certify that we have audited the accounts of Macurban Asphalt, Limited, Montreal, for five months ending August 31, 1928, and have reported to the Shareholders thereon under this date.

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

Montreal, September 4, 1928.

DEFENDANT'S EXHIBIT DR-47 AT ENQUETE

Six Letters Capital Trust and Robertson

10

(Copy)

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

Sept. 19th 1928

20 Capital Trust Corporation,
10 Metcalfe Street,
Ottawa, Ont.

Re: Estate Hugh Quinlan

Dear Sirs:—

30 This morning I consulted Hon. Mr. Perron regarding some means to help Mrs. H. Dunlop, who is a daughter of the late Hugh Quinlan. She has been very seriously ill for several months and her hospital and medical a/cs have been so great that her husbands savings have all been expended in her behalf; and indications are that she will be under heavy expense for some months yet. I asked Mr. Perron if it would be in order for me to draw my 1928-29 executors fees from the Quinlan Estate and pass the same to Mrs. Dunlop. Mr. Perron says I may do so. Therefore, if you will mail a cheque to me for One thousand dollars, I shall send it on at once. The feature of my Income Taxes on the amount in question can be left for future consideration.

Yours truly,

40

(signed) A. W. Robertson.

AWR/
Certified copy of original
on Hugh Quinlan Estate file No. 404/405.
T. Cloutier.
Paul Mackay.

(Copy)

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

10

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

April 3rd 1929.

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

Re: Dredging Equipment

20 Dear Sirs:—

My idea was that if people believed the Dredge Equipment would be sold to the highest bidder, it would stimulate interest, which condition is now lacking. You could nominate someone to bid the minimum price on behalf of the Estate and myself, so no outsider could get the Equipment for a low figure. In fact, you might bid a high price. But we are losing in Interest, Insurance, Watching etc., six thousand dollars per annum because of ownership of the Equipment; and I am prepared to sell at any figure
30 you and Mr. Perron suggest. You know many people who have dredges, and can therefore obtain any information you need to set a price. My price of forty thousand may be too high. The whole Equipment is of wooden construction, so in ten years from now will be Junk. Gordon Stewart, of Ottawa, or J. A. O'Brien could give you information re values. My recollection is that the M. J. O'Brien people have two dredges of about the class of the King Edward of ours. They also had six or seven wooden Tugs, and innumerable wooden scows. Bob Weddell, of Trenton, also
40 has a fleet lying at Trenton.

Yours truly,

(signed) A. W. Robertson.

AWR/L
Certified copy of original
on Hugh Quinlan Estate file No. 23H.
T. Cloutier.
Paul Mackay.

(Copy)

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

10 Capital Trust Corporation, 1005 Keefer Bldg.
10 Metcalfe Street, 1440 St. Catherine St. W.
Ottawa, Ont. April 16th, 1930.

Re: Estate H. Quinlan

Dear Sirs:—

20 Kindly advise me as to course you intend to adopt with reference to my letter of the 2nd inst. re Dredging Plant and other unsold Assets and plant of A. W. Robertson Limited in Liquidation. I am prepared to hand over all the plant, quarries and Real Estate to you for the Quinlan Estate at 85% of the prices we placed on them several months ago. This offer to remain open for ten days from this date.

Yours truly,

(signed) A. W. Robertson.

AWR/L
Certified copy of original
on Hugh Quinlan Estate file No. 23H.
T. Cloutier.

30 Paul Mackay.

(Copy)

PERRON, VALLEE & PERRON
Barristers — Solicitors
Themis Building
10 St. James Street West.
Montreal

40 Capital Trust Corporation Limited,
10 Metcalfe Street,
Ottawa, Ont. April 17th 1930

Dear Sirs:—

Re: Hugh Quinlan Estate
Ville LaSalle Lots—23F.

I wish to acknowledge receipt of your letter of March 12th, 1930.

Owing to my absence at Quebec it has been impossible for me to look into this matter earlier.

I have taken this matter up with A. W. Robertson Limited and find that the reason for which they decided to pay interest on the mortgage on the Lasalle property from July 1st, 1922, to 10 July 1st, 1927, and to forego interest from July 1st, 1927, to the date of payment, arose from the fact that in making their income tax returns for the first period they showed the interest as paid.

I see no objection whatever to the foregoing of interest for the last two years since the unpaid interest will merely go to sell the assets of the company which will thereafter be divided equally between the estate Quinlan and Mr. Robertson.

Yours very truly,

20

(signed) J. L. Perron,

JLP/DD

Certified copy of original on Hugh Quinlan Estate file No. 23F. T. Cloutier.

Copy

30

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

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

40)

April 29th 1930.

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

Re Unsold A. W. Robertson, Ltd.
Assets

Dear Sirs;—

Have you explained to Mr. Geo. Campbell that in any distribution of A. W. Robertson, Limited Assets, I am prepared to

allow you on behalf of the Quinlan Estate to select your half first? So long as you take anywhere near half at prices we have agreed on, I shall accept the balance under the same price conditions.

Yours truly,

10 (Signed) A. W. Robertson

AWR/L
Certified copy of original on
Hugh Quinlan Estate file No. 23H.
T. Cloutier.
Paul Mackay.

20

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

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

May 31st 1930.

Capital Trust Corporation
10 Metcalf St.
Ottawa, Ont.

30 Re Possessions of A. W. Robertson,
Limited, in Voluntary Liquidation.

Dear Sirs;—

I have a copy of yours of the 30th inst addressed to Hon. J. L. Perron re distribution of Assets of A. W. Robertson, Limited. I am prepared to accept the proposition submitted by you in the letter in question provided the transaction is approved and consummated within thirty days. If within thirty days you prefer the Dredging Equipment, take it, and I shall be pleased to accept the possessions and cash which you have chosen. The Crookston Quarries item will include any and all plant etc that is there and at Fuller.

Yours truly,

(Signed) A. W. Robertson.

AWR/L.
Certified copy of original on
Hugh Quinlan Estate file No. 23H.
T. Cloutier.
Paul Mackay.

DEFENDANT'S EXHIBIT DR-36 AT ENQUETE

Letter to A. W. Robertson signed Capital Trust Corporation

10 CAPITAL TRUST CORPORATION
10 Metcalfe St.

Ottawa, September 25th, 1928.

A. W. Robertson, Esq.,
c/o. Messrs. A. W. Robertson, Ltd.,
1680 St. Patrick Street,
Montreal.

20 Dear Sir :

Herewith we enclose copy of your letter dated June 20th, 1927., addressed to Mr. Hugh Quinlan., and which you had handed us on August 24th, 1927.

The Hon. Mr. Perron recommended this morning that our Corporation should have the original of this letter on file., so will you kindly ask Mr. Leamy to find this letter which must have been left in your office, among some of your papers.

30

Yours very truly,

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

E. L. P./EB
ENCL

40

DEFENDANT'S EXHIBIT DR-18 AT ENQUETE

Statement of guarantee.

WOOD, MEEN & PATERSON, LIMITED

To Ontario Amiesite, Limited,
Fleet Street and Spadina Avenue, Toronto 2.

Statement of Insurance in force, as recorded in this office on Sept. 26, 1928.

CONTRACT AND MAINTENANCE BONDS

Expiry	Date	Amount of Insurance	Premium	Company	Policy No.	Remarks	
Oct.	15	28	\$ 50,000.00	\$1,075.71	Fidelity Ins.	302515-25	Belleville Contract
Sept.	20	29	4,500.00	114.00	do	303581-26	County of Wellington
Nov.	14	29	15,452.50	185.00	do	304722-27	County of Oxford
Nov.	15	29	4,135.00	41.35	do	305788-28	Village of Millbrook
Feb.	13	30	1,342.00	60.40	do	303574-26	Treasurer of the County of Carlton
July	19	30	3,000.00	54.00	do	304152-27	County of Lambton
Aug.	22	30	1,000.00	39.60	do	302954-25	Town of Ingersoll
Oct.	31	31	35,600.00	676.40	do	305863-28	Township of Scarborough
Dec.	19	31	17,082.61	730.07	do	303586-26	Township of York, Woodbine Avenue
Feb.	24	32	8,450.00	370.85	do	303583-26	Corporation of the Town of Leaside
July	14	32	4,043.00	60.65	do	304148-27	Corporation of the Town of Wallaceburg

July	21	32	30,000.00	878.38	do	303558-26	Pavement — Ontario St. John Street, Queen Street and Peter Street
Aug.	11	32	3,361.00	10.50	do	304258-27	Kitchener Contract
Sept.	27	32	2,863.40	108.46	do	304123-27	Township of East York
Sept.	27	32	1,940.00	77.24	do	304122-27	Township of East York
Sept.	30	32	3,588.00	104.84	do	304149-27	Pavement Pape Ave. County of York
Oct.	13	32	5,903.00	358.95	do	305344-28	County of Dunnville
Oct.	18	32	3,300.00	49.50	do	304630-27	City of Peterboro
Dec.	30	32	24,316.87	970.59	do	304617-27	Pavement Pape Ave Twp. East York
July	15	33	2,750.00	104.11	do	305635-28	Pavement on Linsmore Crescent Twp. E. York
July	30	33	3,996.15	151.36	do	305636-28	Pavements with gutters Main St. Twp. E. York
Sept.	30	33	34,546.97	1,308.60	do	305637-28	Pavement on Sammon Ave., Twp. East York
Nov.	15	33	28,108.00	702.62	do	305787-28	Corporation of the Village of Milbrook
			<u>289,278.50</u>				

These bonds are guaranteed by Ontario Amiesite Limited, and are further guaranteed by blanket personal indemnity agreement signed by the late Mr. Quinlan and by Messrs. A. W. Robertson, A. Janin and Roy Miller.

DEFENDANT'S EXHIBIT DR-29 AT ENQUETE

Letters (Potter)

Copy

10

THE BANK OF TORONTO
Main Branch
Toronto, 2, Canada.

September 27th, 1928.

The Capital Trust Corporation,
10 Metcalf Street,
Ottawa, Ontario.

Re : — Estate of the late H. Quinlan

20 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.

We trust this letter is sufficient for your purposes.

Yours very truly,

(Sgd.) F. S. Potter

Assistant Manager
R. J. Burtis,
Assistant Manager

FSP:C
30 Certified a true copy
R. D. Cardy
Manager.

THE BANK OF TORONTO
Main Branch,
Toronto,

April 10, 1929.

40 Messrs. Petrie, Raymond & Company,
Royal Bank Building,
Montreal, Que.

Estate late Mr. Hugh Quinlan

Dear Sirs :

Under date of March 28th, we wrote you to the effect that the above-mentioned estate was released from the guarantee to the Bank of Toronto, under date of March 12, 1928.

Upon referring to our files, we find this is the date of a new guarantee and that the estate of Mr. Quinlan was released September 27, 1928.

We advised The Capital Trust Corporation, Ottawa to this effect.

10 We regret that our letter of the 28th ultimo mentioned the wrong date.

Yours very truly,

G. W. Kennedy,
Assistant Manager.

GMK/C

THE BANK OF TORONTO

Main Branch,
Toronto,

20

November 27, 1928.

Messrs. Petrie, Raymond & Company,
1513 Royal Bank Building,
Montreal, Que.

Dear Sirs :

30 At the request of Mr. S. W. Cooper, Secretary of the Ontario Amiesite Limited, we are writing to state that under date of June 27th, 1927, this Company owed The Bank of Toronto \$70,193 against which we held the Company's note supported by the guarantee of the Directors to the extent of \$60,000. The following were the Directors who guaranteed:

A. W. Robertson	signed Jan. 22nd, 1927
Hugh Quinlan (deceased)	do
A. Janin	Jan. 24th, 1927
Roy Miller	Jan. 26th, 1927
Geo. W. Rayner	Jan. 26th, 1927

40 We might just state that early in June Mr. A. W. Robertson asked us to allow the advance to run up as high as \$85,000, if required, stating he personally would be responsible for the excess and pointing out, as Mr. Quinlan was very ill, he did not consider it desirable at that time to bother him in respect to additional amounts the Company might need.

Yours very truly,

R. H. Cardy,
Manager.

DEFENDANT'S EXHIBIT DC-11 AT ENQUETE

Indenture 23rd Oct. 1928.

10

Copy

THIS INDENTURE made in duplicate this 23rd day of October, 1928.

BETWEEN :

20

A. W. ROBERTSON and A. JANIN, both of the City of Montreal, in the Province of Quebec, Contractors, hereinafter called the Parties

OF THE FIRST PART

— and —

FIDELITY INSURANCE COMPANY OF CANADA hereinafter called the Party

OF THE SECOND PART

30

WHEREAS by Agreement dated the 6th day of August, 1925, the parties of the First Part together with one Hugh Quinlan and one Roy Miller entered into an agreement jointly and severally to indemnify Fidelity Insurance Company of Canada as therein stated against all liability arising or which might thereafter arise by reason of bonds executed or to be executed by the said Fidelity Insurance Company of Canada on behalf of Ontario Amiesite, Limited.

40

AND WHEREAS Hugh Quinlan is now deceased and Roy Miller no longer has any pecuniary interest in Ontario Amiesite, Limited and the Parties of the First Part, themselves assuming full liability thereunder, have agreed heretofore to release them and each of them of and from any and all liability under the Agreement dated the 6th day of August, 1925.

AND WHEREAS the Parties hereto of the First Part are desirous of permitting Fidelity Insurance Company of Canada, the Party of the Second Part, relieving the estate of the said

Hugh Quinlan deceased and the said Roy Miller respectively of and from any and all liability incurred and/or to be incurred under and by reason of the execution by Hugh Quinlan and Roy Miller respectively of the said Agreement dated the 6th day of August, 1925.

10 Now This Indenture Witnesseth that in consideration of the premises and of the sum of One Dollar of lawful money of Canada now paid in hand by the Party of the Second Part to them and each of them (the receipt whereof by them respectively is hereby acknowledged) they, the said parties of the First Part, jointly and severally, do hereby assume it is agreed with the Party of the Second Part, notwithstanding any release of the two parties as hereunder requested, full responsibility and liability, incurred or to be incurred, under the agreement of the 6th day of August, 1925, recited and do further for the consideration aforesaid hereby consent, agree and request the Fidelity Insurance Company of Canada to execute all such documents as 20 may be required of it by the Estate of the said Hugh Quinlan deceased and/or of Roy Miller or by their respective counsel learned in the law, releasing them respectively of and from any and all liability whatsoever, incurred or to be incurred or otherwise howsoever under or by reason by the execution by the said Roy Miller and/or Hugh Quinlan respectively of the agreement dated the 6th day of August, 1925.

In all other respects it is agreed that the said Indenture of August 8th, 1925, is confirmed.

30 This Indenture shall be binding upon the heirs, executors, administrators and assigns of the parties hereto of the First Part respectively.

IN WITNESS WHEREOF the parties hereto of the First Part have hereunto affixed their hands and seals.

SIGNED, SEALED AND DELIVERED (

in the presence of: (

40 As to A. W. Robertson
L. H. Leamy
As to A. Janin
C. J. Malone

(A. W. Robertson
(
(
(A. Janin

Certified to be true copy of original indenture.

Sidney W. Bond.
Vice-President

Seal:
Fidelity Insurance Company of Canada, Toronto. Incorporated
1921.

PLAINTIFF'S EXHIBIT P-47 AT ENQUETE

*Statement of account between Fuller Gravel and
A. W. Robertson*

10

FULLER GRAVEL LIMITED

In account with
A. W. Robertson — October 25, 1928

On the morning of May 22, 1928, on taking over the business there were unpaid the following liabilities:

20	Accounts Payable as per list.....		\$6,173.05
	Accrued Wages		
	May 1—15	\$1,712.55	
	May 15—21	599.90	
		<hr/>	\$2,312.45
	Less deduction for Board.....	\$102.95	
30	Less deduction for Board.....	295.80	398.75
		<hr/>	1,913.70
	Accrued Taxes		154.50
	Salary and expenses G. W. Rayner to May 21		236.34
	Sales Tax to May 21, 1928		202.99
40	Accrued Expenses C. N. Telegraph.....		.66
			<hr/>
			8,681.24
	Maximum liabilities per Guarantee.....		7,500.00
	Owing by A. W. Robertson.....		<hr/>
			\$1,181.24

FULLER GRAVEL LIMITED

Accounts Payable

As at May 22nd, 1928.

	Mrs. J. D. Blue		22.10
	Buffalo & Susquehanna Coal & Coke Co		280.44
10	Wm. Bray		16.63
	Can. Liquid Air Co. Ltd		4.95
	Can. Equipment Co., Ltd.		91.40
	Canadian Gravel & Sand Ltd		993.75
	F. B. Foster		29.40
	Napanee Iron Works Limited		111.24
20	A. W. Robertson		1,275.81
	Tweed Creamery		36.00
	Wood, Alexander and James Ltd,62
	J. E. Walmsley Co., Belleville		169.65
			<hr/>
			\$3,032.00
	Roger Miller	\$2,500.00	
	F. D. Robertson	335.31	
	J. Benson	133.92	
30	R. F. Bristol	4.25	
	Can. Liquid Air	2.75	
	W. Connor	6.23	
	F. Dafoe	3.50	
	Mrs. J. Blue	27.75	
	Thos. Rollings	63.72	
40	C. P. R. Telegraph	9.60	
	Jas. McEvoy	45.00	
	Napanee Iron Works	1.65	
	Can. Liquid Air66	
	Sundry	6.71	3,141.05
			<hr/>
			\$6,173.05

PLAINTIFF'S EXHIBIT PC-20 ON DISCOVERY

*Correspondence between Hon. J. L. Perron and Capital Trust
Re Amiesite Asphalt Limited.*

10

October 31, 1928

Hon. J. L. Perron, K.C.,
c/o Perron Vallée & Perron
P. O. Box 2038.
Montreal, Que.

Re: Hugh Quinlan Estate
Ontario Amiesite Ltd—File 24

Dear Sir:—

20

We beg to enclose copy of letter received from A. W. Robertson, together with copy of letter he enclosed, which he received from Mr. K. J. Wood, dated October 22, 1928.

You will notice Mr. Robertson state that the late Mr. Quinlan and the estate are relieved from all guarantee in the Ontario Amiesite.

Do you hold Mr. Wood's letter sufficient proof and evidence that the late Mr. Quinlan and his estate are relieved with all personal indebtedness in this matter?

30

Yours very truly,

encls.
True copy.
Paul Mackay.
J. O. Meara.

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

PERRON, VALLEE & PERRON
MONTREAL

40

November 1st., 1928

Capital Trust Corporation,
Ottawa, Ont.

Re Hugh Quinlan Estate
Ontario Amiesite Ltd, Your file 24

Dear Sirs:—

I have your letter of the 31st ultimo, together with the copies of letters therein mentioned

I consider that Mr. Wood's letter is sufficient proof that the late Mr. Hugh Quinlan and his Estate are relieved from any personal indebtedness in the matter.

Yours very truly,

True copy:
10 Paul Mackay.
J. O. Meara.

(signed) J. L. Perron.

PLAINTIFF'S EXHIBITS P-77-78 AT ENQUETE

*P-77 Letter J. L. Perron, K. C., to E. Beaulieu K.C.,
P-78 Extracts from file 2-79 of Perron's Office*

Montréal le 2 novembre 1928

20 Cher M. Beaulieu:

Re-Quinlan vs. A. W. Robertson & Capital Trust Corporation

Inclus veuillez trouver copie d'une lettre en date du 20 juin 1927 par M. Robertson à Mr. Quinlan, et copie du contrat en date du 11 juin, 1925, entre MM. Quinlan, Robertson & Janin.

Je vous expliquerai les raisons pour lesquelles je vous envoie ces documents, lorsque nous nous rencontrerons prochainement pour discuter la défense à être produite.

Votre tout dévoué,

30 JLP/HK.
M. L. E. Beaulieu, C.R.
Edifice Montreal Trust.
Montreal.

Montréal le 13 novembre 1928

Monsieur L. E. Beaulieu, C. R.,
Montréal,

40 Cher M. Beaulieu:—

Re-Quinlan et al vs A. W. Robertson & al
et Wm. Quinlan et al

Je vous inclus copie du plaidoyer qui sera produit aujourd'hui par la défenderesse, Capital Trust Corporation Limited.

Voudrez-vous s'il vous plaît, l'examiner et si vous aviez une minute demain, nous pourrions peut-être préparer le notre.

Votre tout dévoué.

JLP/HK.

Campbell, McMaster, Couture, Kerry & Bruneau
Canada Life Building
275 St. James Street
Montreal

November 13th, 1928

10 Hon. J. L. Perron, Esq., K.C.,
10 St. James Street, West,
Montreal.

Re: Quinlan vs Robertson

Dear Confrere:

I have somewhat revised, after conference with Mr. Aime Geoffrion, K. C., my draft Defence herein on behalf of the Capital Trust Corporation, Limited, and enclose to you for your information copy of that revised defence.

20 I ought properly to file it this afternoon. If you can find time to do so I will be glad if you will glance through it and tell me if there is anything in it that you find objectionable.

Yours faithfully,

(signed) Geo. A. Campbell.

W

Enclosure
D/I

30 Campbell, McMaster, Couture, Kerry & Bruneau
Canada Life Building
275 St. James Street
Montreal

November 13th., 1928

Honorable J. L. Perron, K.C.
10 St. James Street W.,
Montreal.

Dear Mr. Perron :—

Re: Quinlan vs Robertson

40 In accordance with your suggestion I have omitted paragraph 56 from my Plea in this case, and have had page 5 retyped. I enclose to you herewith a copy of the revised page, the other pages remaining unchanged. "Thank you for your wise suggestion."

Yours faithfully,

(signed) Geo. A. Campbell.

Enclosure
D/I

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

10

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

November 29th., 1928

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

Dear Mr. Perron:—

20

Mr. Geo. Campbell has requested me to ask you to let him see or have the letter I wrote to the late Hugh Quinlan agreeing to take over his Amiesite; Quinlan, Robertson & Janin, Ltd., Stocks. The plaintiffs have made a motion to have Campbell's plea relating to the letter in question struck out. Campbell has a copy of the letter.

Yours truly,

(signed) A. W. Robertson.

AWR/L.

30

Campbell, McMaster, Couture, Kerry & Bruneau,

Canada Life Bldg.
275 St. James St.
Montreal,

November 29th, 1928

40 Hon. J. L. Perron, Esq., K.C.,
10 St. James Street, West
Montreal.

Re: Quinlan vs Robertson et al

Dear Mr. Perron:

The plaintiffs in this case are moving to strike out certain of the allegations of our Plea, among others, that which recites the terms of Mr. A. W. Robertson's letter to Mr. Quinlan, dated June 29th, 1927.

I am not sure whether you have the original of that letter in your possession although my recollection is that Mr. Robertson told me that you had.

10 The Capital Trust Corporation inform me that they have not got it but they think that you may have it.

Will you please verify if you have the original letter, and if so if you will make it available for filing in Court if we are called upon to file the original instead of the copy which we have filed.

Yours faithfully,

(signed) Geo. A. Campbell.
W.

20

D/I

Montreal December 3rd., 1928

Mr. Geo. A. Campbell Esq., K.C.,
275 St. James Street,
Montreal.

30 Dear Mr. Campbell:—

Re: Quinlan vs Robertson & al

I have your letter of the 29th of November which I received only this morning owing to my absence from the city.

I am sorry to say that I have not the original of the letter you refer to. I told Mr. Robertson some time ago that the original had to be found.

40

JLP/HK.

Yours very truly,

Campbell, McMaster, Couture, Kerry & Bruneau,
Canada Life Building,
275 St. James Street,
Montreal.

December 4th, 1923.

10 Honourable J. L. Perron, K.C.,
10 St. James Street West.
Montreal.

Re: Quinlan vs Robertson & al

Dear Mr. Perron:—

I have received and noted yours of December 3rd. herein for which I am obliged.

20 I hope that the original document may be found before long, as we may be embarrassed if we are unable to produce it or account for its disappearance.

Yours faithfully,

(signed) Geo. A. Campbell.

30 BEAULIEU, GOUIN, MERCIER, GOUIN & TELLIER
Montreal Trust Bldg., 11 Place d'Armes
Montreal, Canada.

Montreal le 26 mars, 1929

L'Honorable J. L. Perron, C.R.,
Ministre de la Voirie,
10 rue St. Jacques Ouest.
En Ville.

Mon cher Monsieur Perron:—

Re: Quinlan vs Robertson.

40 L'Honorable juge Coderre a accordé la motion pour détails demandés par les demandeurs, à l'encontre de la défense produite par le défendeur Robertson, et l'Honorable juge Surveyer a accordé, pour partie, une motion de même nature présentée à l'encontre du plaidoyer produit par le Crown Trust.

M. Campbell a préparé un projet de détails conformément au jugement de l'Honorable juge Surveyer et il m'a communiqué

ce projet. Comme l'Honorable juge Coderre a cru devoir, accorder, quant à la défense du défendeur Robertson, des détails qui n'ont pas été accordés par l'honorable juge Surveyer, quant à la défense produite par le Crown Trust, il se trouve que les détails fournis par M. Campbell ne couvrent pas entièrement le jugement rendu à l'encontre de notre client.

10 J'ai préparé un projet d'amendement au plaidoyer pour le rendre conforme au jugement rendu contre le défendeur Robertson; j'y ai incorporé les détails fournis par M. Campbell; mais il reste encore plusieurs faits que je ne connais pas et que j'ai dû laisser en blanc. J'ai cru, cependant, que le projet, tel que préparé, vous aiderait à me fournir les détails qui me manquent parce qu'il précise les questions pour lesquelles les réponses me manquent.

20 Auriez-vous l'obligeance d'examiner ce projet et de me prévenir aussitôt que vous serez prêt à me recevoir, afin que je puisse compléter le tout, sans retard?

Le jugement de l'Honorable juge Coderre avait été rendu contre nous le 6 mars; mais il n'a été connu que le 18 du même mois, et j'ai obtenu un délai supplémentaire jusqu'au 28 du mois courant, pour fournir les détails ordonnés par ce jugement.

Veillez agréer mes salutations respectueuses.

(signé) L. E. Beaulieu.

LEB/V.

April 3rd, 1929

30 Personal
A. W. Robertson, Esq.
1440 St. Catherine Street West,
Montreal.

Dear Mr. Robertson:—

Re: Quinlan vs Robertson

40 As I have to leave for Quebec tonight and may not be back before Saturday morning, would you be kind enough to call on Mr. Beaulieu with the enclosed documents.

Would you kindly telephone him so as to make an appointment.

I wish you would see him early to-morrow morning.

Yours very truly.

JLP:DD

Encls. P.S. The address of Mr. Beaulieu is 11 Place d'Armes Montreal Trust Building, and his telephone No. is Harbour 0165.

BEAULIEU, GOUIN, MERCIER, GOUIN, & TELLIER
Montreal Trust Building,
11 Place d'Armes,
Montreal.

10 Montréal le 22 avril, 1929

L'Honorable J. L. Perron, C.R.,
Ministre de la Voirie,
Edifice Themis,
10 rue St. Jacques ouest,
En Ville.

Mon cher M. Perron:—

Re: Quinlan vs Robertson

20 Vous trouverez sous pli la réponse produite par les deman-
deurs à l'encontre du plaidoyer du défendeur A. W. Robertson.

Je vous inclus également, pour vous faciliter la lecture de
cette réponse, une copie des détails que nous avons produits, en
amendement à notre défense. Je comprends que vous avez déjà
dans votre dossier copie de cette défense.

Il me semble, que, comme réplique à cette réponse des de-
mandeurs, il suffirait d'une dénégation générale.

Auriez-vous l'obligeance de me faire connaître votre sen-
timent à ce sujet?

30 Veuillez me croire,

Votre bien dévoué,

(signé) L. E. Beaulieu.

LEB/V.
Incl.

Montréal le 23 avril, 1929

40 Monsieur L. E. Beaulieu, C.R.,
Montréal.

Cher M. Beaulieu:—

Re: Quinlan vs Robertson

J'ai bien la vôtre du 22 courant avec les documents y men-
tionnés que je vous retourne.

Je crois comme vous qu'il n'y a pas d'autre réplique à faire
qu'une dénégation générale.

Votre tout dévoué

JLP:HK.

BEAULIEU, GOUIN, MERCIER, GOUIN & TELLIER

Montreal Trust Bldg., 11 Place d'Armes

Montréal, le 24 avril, 1929.

10 L'Honorable J. L. Perron, C.R.,
Ministre de la Voirie,
Edifice Thémis,
En Ville.

Mon cher M. Perron:—

Re: Quinlan vs Robertson

Vous trouverez sous pli copie de la réplique produite de la part du défendeur A. W. Robertson, à la réponse des demandeurs, dans l'affaire ci-dessus.

Veuillez me croire,

Votre bien dévoué

(signé) L. E. Beaulieu

20

LEB/V
Incl.

CANADIAN NATIONAL TELEGRAPHS

Montréal, 6 février, 1930

L'Honorable J. L. Perron,
Ministre de l'Agriculture,
30 Québec, Que.

Parent on discovery is asked to file financial statements A. W. Robertson nineteen twenty two until nineteen twenty-eight. Please telegraph if you are of the opinion we can produce these statements.

E. C. Monk.

(Charge Perron & Co)

CANADIAN PACIFIC RAILWAY CO. TELEGRAPH

72 x GV. 8

40

Quebec Que., Feb 6th., 30

E. C. Monk,

Care Perron and Co., 10 St. James St. West, Montreal.

STATEMENTS SHOULD NOT BE FILED UNLESS
COURT ORDERS.

J. L. Perron.
Telephoned
to V. at 8.50 a.m.

750 PM.

BEAULIEU, GOUIN, MERCIER & TELLIER

Montreal Trust Bldg., 511 Place D'Armes

Montréal, 24 février, 1930.

10 Honorable J. L. Perron,
Ministre de l'Agriculture,
Edifice Thémis,
Montréal.

Re: Quinlan vs Robertson

Mon cher Monsieur Perron,

20 J'ai reçu en cette affaire, une motion pour amender ainsi que pour permission de mettre en cause trois compagnies, savoir: Robertson & Janin, Ltée, Ontario Amiesite Limitée et Fuller Gravel Cie. Ltée.

Je vous inclus cette motion pour amender ainsi qu'une copie de la déclaration pour référence.

M. Campbell qui représente le Capital Trust me téléphone ce matin, en me disant qu'il ne voit aucune possibilité d'empêcher la motion d'être accordée.

30 J'ai moi-même considéré attentivement cette motion et il me paraît difficile d'espérer qu'elle pourrait être refusée.

Néanmoins, avant de prendre aucune décision j'ai préféré vous soumettre l'affaire, vu que M. Robertson est, en définitive, votre client, et j'ai fait remettre la motion à demain matin.

Auriez-vous l'obligeance de me faire savoir ce que vous en pensez et si vous verriez quelque objection à ce que l'on fasse une entrée P. O. motion accordée. Il est possible qu'au point de vue tactique, vous préféreriez contester, ne fut-ce que pour la forme.

40 Je me tiens à votre entière disposition.

Je vous prierais de bien vouloir me retourner les documents que je vous envoie ainsi que la copie de l'examen on discovery de M. Robertson que je vous ai fait parvenir le 16, si vous avez eu le temps d'en prendre connaissance.

Votre tout dévoué,

(signé) L. E. Beaulieu.

LEB/MAL
Encl.

KILMER, IRVING & DAVIS.
10 Adelaide St. East.

Toronto, Canada March 10th 1930.

Messrs. Perron, Vallee & Perron
Barristers, etc.,
10 P. O. Box 2038,
Montreal.

Dear Sirs:—

Quinlan et al vs Robertson et al

We enclose herewith Writ of Summons and Declaration served upon Ontario Amiesite Limited on the 7th instant as a Mis-en-cause.

We are not familiar with your practice as to Mis-en-cause
20 but would ask you to take whatever step you think necessary to protect the interest of Ontario Amiesite Limited. If for any reason you are not free to act for the Company, will you please hand the matter over to some other solicitor.

Yours truly,

HHD:CM
Enclosure

Kilmer, Irving & Davis
(signed) H. H. Davis.

March 12th, 1930

Messrs. Kilmer, Irving and Davis,
30 Barristers,
10 Adelaide St. East.
Toronto, Ont.

(Attention Mr. H. H. Davis)

Dear Sirs:—

Re: Quinlan et al vs Robertson et al

We beg to acknowledge receipt of your letter of yesterday's date enclosing writ of summons, and declaration served upon
40 Ontario Amiesite Limited.

We will immediately file an appearance.

Plaintiffs will thus be compelled to serve upon us notice of their proceedings, and we will advise you if any steps are necessary to protect the interest of your clients.

Yours truly

Perron Vallee & Perron.
Per.....

AV/MP.

BEAULIEU, GOUIN, MERCIER & TELLIER

Montreal Trust Building, 511 Place D'Armes

Montreal, le 31 mars 1930

10

L'Honorable J. L. Perron,
Ministre de l'Agriculture,
10 rue St-Jacques ouest,
En Ville.

Mon cher M. Perron:

Re: Quinlan vs Robertson

20 M. Robertson me fait parvenir sous enveloppe un subpoena duces tecum qui comporte une énumération de documents assez élaborée.

Je vous en inclus une copie, afin que vous puissiez me donner vos instructions, quant aux documents qu'il conviendrait d'apporter et quant à ceux dont, dans votre opinion, M. Robertson serait justifiable de refuser la production.

30 Cette cause, comme vous le savez sans doute, est fixée devant l'Hon. juge Philippe Demers pour le 22 avril 1930.

Veillez me croire,

Votre tout dévoué,

L. E. Beaulieu,
M.V.

LEB/V
Incl.

40

Montréal le 9 avril, 1930

Mon cher M. Beaulieu:—

Re: Quinlan vs Robertson

J'ai bien la vôtre du 31 mars. Je vous retourne la copie du subpoena que vous m'aviez envoyée.

Vous connaissez la cause beaucoup mieux que moi, et vous êtes plus en position de décider quels sont les documents que le Juge forcera de produire.

Il me semble que Mr. Robertson ne peut pas être forcé de produire des documents tels, par exemple, que des transports
10 d'actions et autres documents du même genre qui sont en la possession des compagnies. Il n'a pas le contrôle de tels documents.

Il me semble aussi que jusqu'à présent les demandeurs se sont efforcés de se tenir autant que possible loin du litige. J'espère que le juge qui présidera au procès jugera cette cause comme une cause ordinaire, et qu'il conduira l'enquête comme dans une cause ordinaire.

Votre tout dévoué,

20

JLP/HK.
M. L. E. Beaulieu, C.R.,
Montréal.

ANGUS ROBERTSON LIMITED

1006 Keefer Bldg.,
1440 St. Catherine St. E.,

30

October 29th, 1930

Perron Vallée & Perron,
Themis Building,
Montreal, Quebec,

Dear Sirs:—

Mr. George A. Campbell is anxious to know if Mr. Perron
has the original letter which he drafted in connection with the
40 sale of the late Hugh Quinlan's stock to me. If Mr. Perron could
do so, I should be pleased to have him show Mr. Campbell the
letter in question. The letter which Mr. Quinlan signed is in the
possession of the Capital Trust Corporation.

Yours truly,

(signed) A. W. Robertson

AWR/CMS.

DEFENDANT'S EXHIBIT DR-10 AT ENQUETE

Slip of Deposit

10

Duplicate Deposit

IMPERIAL BANK OF CANADA

Nov. 14 1928

CREDIT.

Cheque Geo. W. Rayner. \$3,000.00

20

PLAINTIFF'S EXHIBIT PC-17 ON DISCOVERY

*Letter from A. W. Robertson to Capital Trust regarding
suggested resignation*

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

November 29th., 1928

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

Re: A. W. Robertson, Limited

Dear Sirs:—

40 It seems to me that sometime next month, we should meet,
and declare another thirty per cent dividend in A. W. Robertson
Ltd. Dividend to be payable say the third of January 1929. At
any rate, you might consult Hon. J. L. Perron re the matter. This
will put the Income Tax payment a year hence. When Mr. Per-
ron will advise such a course, I intend to resign as Co-executor
of the Quinlan Estate.

Yours truly,

A. W. Robertson

AWR/L.
True copy:
Paul Mackay.
M. A. Niding.

PLAINTIFF'S EXHIBIT PC-33 ON DISCOVERY

Letter from B. G. Connolly to A. W. Robertson

10

December 6th, 1928

A. W. Robertson, Esq.,
Room 1005, Keefer Building,
St. Catherine St. West
Montreal.

Dear Mr. Robertson,

20

This will acknowledge receipt from you of the original of the letter written by you to Mr. Hugh Quinlan on June 20th, 1927 acknowledging transfer to you of the following stocks, and settling out further the price and conditions of purchase of the same:

1151 shares Quinlan, Robertson & Janin Ltd.

50 shares Amiesite Asphalt, Ltd.

200 shares Ontario Amiesite, Ltd,

30

200 shares Amiesite Asphalt Ltd., H. Dunlop.

This letter will be at your disposal should you require the same.

Yours sincerely,

(signed) B. G. Connolly
Managing Director

40

B.G.C./EB

Certified a true copy of a copy of above letter:

M. A. R. Kehoe.
F. J. O. Meara.

**PLAINTIFF'S EXHIBIT P-1 ON DISCOVERY, SAME
AS PC-7 ON DISCOVERY**

*Financial Statement of P. C. Shannon Son & Co. for year ending
Dec. 31st. 1928*

P. C. SHANNON SON & Co.

**10 Accountants & Auditors
Montreal.**

Ottawa, Ont. February 18th 1929

To The Executors,
Estate late Hugh Quinlan,
Montreal and Ottawa, Ont.

AUDITORS' REPORT

Dear Sirs:—

20 We beg to advise you that we have completed the audit of the books and accounts of the Estate late Hugh Quinlan for the year ending December 31st. 1928.

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

EXPENDITURE		INCOME	
30	To Insurance, Taxes and Repairs 10,567.24 (including special repairs of \$9,635.68)	Interest & Dividends.... 45,365.26 (Received during year)	Bank Interest 1,085.74
30	Administration Fees..... 1,856.42 (Capital Trust Corporation)	(No accrued interest taken on investment)	46,451.00
	General Expenses..... 229.16		
	Executor's Fees 1,000.00 (A. W. Robertson)		
	13,652.82		
	Surplus Income over Expenditure 32,798.18		
40	\$46,451.00		\$46,451.00
	Payments made to Mrs. Hugh Quinlan and beneficiaries 31,999.68	Surplus in Revenue..... 32,798.18	
	Surplus (credit) carried to Capital account 798.50		
	\$32,798.18		\$32,798.18

Capital Account \$1,353,259.26 is composed of the following:

	1927		
	Dec. 31	By Balance at credit	1,071,840.46
	1928		
	Dec. 31	Quinlan, Robertson & Janin Limited	
		To adjust book value to agree with Succession Duties Dept.	62,935.00
10		Profit on sale over book value of same item	48,192.51
		Canada Car & Foundry, Profit on sale over book value	2,782.50
		Bank of Toronto, Profit on sale over book value	6,444.00
		Fuller Gravel Company Limited, Profit on sale over book value	50,459.87
		Ontario Club, Profit on sale over book value	849.00
20		Baltimore & Ohio Ry, Profit on sale over book value	70.40
		Union Pacific Ry. Profit on sale over book value	1,041.64
		Steel Gates (Re Peter Lyall) Profit on sale over book value	8,333.34
			<hr/>
			118,173.26
		Villeray Quarry Company, To adjust book value to agree with Succession Duties Dept.	1,199.00
		A. W. Robertson Limited, To adjust book value to agree with Succession Duties Dept	118,427.50
30		Residence 357 Kensington Ave, To adjust book value to agree with Succession Duties Dept.	9,650.00
		Surplus in Revenue for the year	798.50
			<hr/>
	1928	LESS	\$1,383,023.72
	Dec. 31	To Adjust book value to reduce Dom. Iron & Steel shares	397.50
		Shares carried at \$1,00 now written off per list	8.00
40		Succession Duty Province of Ontario, Paid in full	1,056.42
		Succession Duty Province of Quebec Balance in full	11,168.96
		Sundry Expenses	145.45
		Legal Fees & Administration Fees	6,924.16
		Cost of Monument & Funeral Expenses.....	4,545.00
		Income Tax to date of death	5,518.97
			<hr/>
			29,764.46
		Balance at credit	<u>\$1,353,259.26</u>

We audited the Bank Account and saw that all income from Investments was received. We were furnished with vouchers for all disbursements made.

Re : Quinlan, Robertson & Janin Limited, Stock, 1,151 shares.

- 10 Our statement dated December 31st, 1927, showed book value of stock of Quinlan, Robertson & Janin Limited, as \$25,000.00. This is accounted for by reason of the original Inventory being taken at \$150,000 less a payment received before December 31st, 1927, of \$125,000 making a net book value of \$25,000.00 at that date, and of year 1927. Further payments have been received in 1928 totalling \$136,127.51, being \$125,000.00, balance of purchase price, and \$11,127.51 for Dividends up to Mr. Quinlan's death and Interest on payments, making in all a total of \$261,127.51 received for the sale of stock in connection with this item.

This price apparently includes Associated Companies in the Paving business, the shares which were covered by provisional agreement of sale and transferred previous to Mr. Quinlan's death, June 26th 1927, and therefore not listed in the original Inventory.

The Fuller Gravel Company Limited.

- 30 The stock in this Company was sold for \$50,000.00 and \$25,000.00 received in 1927 on account. Additional payments received in 1928 amount to \$25,460.87 including interest. This amount of \$50,460.87 is credited to Capital Account.

- 40 The estate holdings of 1,587½ shares (1,586 shares on hand and 1½ share in hands of Nominees) in A. W. Robertson Limited have not been sold and appears among the assets of the Estate as at December 31st, 1928, as \$229,935.51, this amount is composed of the book value shown last year of \$158,750.00 plus \$118,427.50, the amount necessary to increase book value to agree with Succession Duties Dept figure of \$277,177.50 less Dividend, being distribution of Surplus and Capital, received in 1928 of \$47,241.99, leaving a net book value as aforementioned of \$229,935.51.

The Assets of the Estate in Bonds this year have been augmented by the amount of \$343,027.36, making a total of \$1,056,933.43 as at December 31st, 1928.

The Capital of the Estate has increased from \$1,071,840.46 as shown December 31st, 1927, to \$1,353,259.26 as exhibited at December 31st, 1928, a net increase of \$281,418.80 for the year. After having taken care of Succession Duties, Funeral Expenses, Bequests and all other Expenses.

10

We counted the Bonds and Stocks on hand as of December 31st, 1928, and found them correct. All Bonds and Stocks being registered in the name of the Executors Estate Hugh Quinlan.

The whole respectfully submitted.

We beg to remain, Dear Sirs,

Yours faithfully,

20

P. C. Shammon Son & Co.
Auditors.

ESTATE LATE HUGH QUINLAN — MONTREAL.

FINANCIAL STATEMENT FOR YEAR ENDING
DECEMBER 31st. 1928.

30

INCOME.

Income from Bonds.

	Dominion of Canada Bond Interest.....	34,676.89
	Montreal Light, Heat & Power.....	1,250.00
	Montreal North	780.00
	Montreal Metropolitan Commission.....	1,793.83
40	Canadian National Ry.	733.56
	Province of Quebec	1,671.23
	City of Westmount	499.73
	City of Ottawa	61.07
	Province of Ontario	950.68
	Grand Trunk Pacific	521.99
	City of Toronto	491.61
		<hr/> 43,430.59

Dividends.

	Metropolitan Columbus Association.....	40.00	
	Bank of Toronto	300.00	
	Baltimore & Ohio Railroad	22.50	
	United Securities	36.00	
10	Union Pacific Railway	125.00	
	Capital Life Assurance Company	35.00	
	Capital Trust Corporation	500.00	
	A. W. Robertson, Limited	876.17	1,934.67
			<hr/>
			45,365.26
	Bank Interest		1,085.74
			<hr/>
			46,451.00

20

EXPENDITURE.

	Insurance, Taxes and repairs	10,567.24	
	(including Special repairs made during year of \$9,635.68)		
	Administration Fees, Capital Trust Corporation	1,856.42	
	Executors Fees, A. W. Robertson.....	1,000.00	
	General Expenses, \$116.66 Auditors' Fees \$112.50	229.16	13,652.82
30			<hr/>
			32,798.18

LESS.

	Payments to Mrs. Hugh Quinlan.....	24,000.00	
	Payments to Mary Ethel Quinlan (Mrs. John T. Kelly)	1,999.92	
40	Payments to Kathleen Quinlan (Mrs. Ernest Ledoux)	1,999.92	
	Payments to Mary Theresa Quinlan (Mrs. J. H. Dunlop)	1,999.92	
	Payments to Margaret Mary Quinlan (Mrs. Jacques Désaulniers)	1,999.92	31,999.68
			<hr/>
	Surplus in Revenue carried to Capital Account		\$ 798.50

ESTATE LATE HUGH QUINLAN, — MONTREAL.

STATEMENT OF ASSETS & LIABILITIES AS AT
DECEMBER 31st., 1928.

10

ASSETS.

Balance in Bank of Toronto 14,163.17

	Par	Book value
Bonds as per original Inventory.....	680,000.00	713,906.07
Bonds purchased 1928 (schedule A).....	303,333.30	295,785.37
Bonds (received from A. W. Robertson Ltd)	45,000.00	47,241.99

20

1,028,333.30 1,056,933.43

1,056,933.43

Stocks (per list Schedule B) 242,853.01

Residence 357 Kensington Ave, Westmount, Balance
January 1st., 1928 25,350.00

Add amount to adjust book value to agree with Suc-
cession Duties Dept. 9,650.00 35,000.00

30

Verdun Lots, Balance January 1st., 1928 (Book value) 8,960.00

Less 2 lots sold 4,650.35 4,309.65

\$1,353,259.26

LIABILITIES

Capital Account \$1,353,259.26

40

Audited and certified correct as per our report of this date

P. C. Shannon Son & Co., C.P.A.
Auditors

Ottawa, Ont., February 18th., 1929.

ESTATE HUGH QUINLAN, MONTREAL

List of Bonds at December 31st., 1928.

10

(SCHEDULE A)

		Par	Book value
Bonds as per original Inventory			
	Dominion of Canada,	1,933 5½% par..... 229,200.00	239,284.80
	Dominion of Canada	1,937 5½% par..... 260,000.00	279,500.00
	Dominion of Canada	1,943 5% par..... 35,000.00	35,137.51
 (Interest on \$15,000.00 assigned to Mrs. Kirkup)			
20	Dominion of Canada	1,937 5% par..... 117,800.00	121,733.76
	Montreal North,	1,954 6% par..... 13,000.00	13,000.00
	Montreal Light Heat & Power....	1,951 5% par..... 25,000.00	25,250.00
		<hr/>	<hr/>
		\$680,000.00	\$713,906.07
		<hr/>	<hr/>
Bonds purchased during 1928.			
	Montreal Metropolitan Com.....	1,954 4½% par..... 50,000.00	50,375.00
	Canadian National Ry,	1,954 4½% par..... 25,000.00	25,392.50
30	Province of Quebec,	1,958 4% par..... 100,000.00	97,750.00
	City of Westmount	1,967 4% par..... 24,000.00	22,420.80
	Province of Ontario,	1,968 4% par..... 50,000.00	47,150.00
	Grand Trunk Pacific Ry L5000, 1,952	4% par..... 24,333.30	22,667.07
	Dominion of Canada,	1,944 4½% par..... 30,000.00	30,030.00
		<hr/>	<hr/>
		303,333.30	295,785.37
	Dominion of Canada	1,943 5% par..... 45,000.00	47,241.99
	(received from A. W. Robertson Limited)		
		<hr/>	<hr/>
		\$348,333.30	\$343,027.36
		<hr/>	<hr/>
40	SUMMARY		
	1927	680,000.00	713,906.07
	1928	348,333.30	343,027.36
		<hr/>	<hr/>
		\$1,028,333.30	1,056,933.43
		<hr/>	<hr/>

ESTATE HUGH QUINLAN MONTREAL

List of Stocks as at December 31st, 1928

(SCHEDULE B)

	Book Value
10	
Villeray Quarry Company Limited, 40 shares Common at \$30.00	1,200.00
Dominion Steel Corporation 19 shares Pfd.	
Dominion Iron & Steel15 shares Pfd.	
—	
34 shares Pfd. at 18.79.....	639.50
Metropolitan Columbus Ass'n 200 shares Com. at 5.00	1,000.00
United Securities Limited, 8 shares Com. at 50.00	400.00
United Securities Limited, 8 shares Pfd. at 103.50	828.00
A. W. Robertson Limited	
20 1,587½ shares common at 100	158,750.00
Add amount to adjust book value to agree with	
Succession Duties Dept	118,427.50
—	
1,587½ shares at 174.60	277,177.50
Less 1928 received on account Surplus on Capital.....	47,241.99
	229,935.51
—	
Capital Trust Corp. Ltd. 100 shares (fully paid) at 57.00.....	5,700.00
Capital Life Assurance Co. 25 shares 20% paid at \$20.00.....	500.00
Napanee Iron Works Limited, 265 shares at \$10.00.....	2,650.00
—	
30	\$242,853.01
	—

ESTATE HUGH QUINLAN, MONTREAL

List of Shares Valued at \$1.00 written off, December 31st, 1928

Ames Holden McCready 12 50/100 sh. Com. 50 Pfd.....	1.00
40 Amalgamated Petroleum Products 10 shares	1.00
Whalen Pulp & Paper Mills, 150 sh. Com. Par 100.....	1.00
Moosejaw Electric Railway, 32 sh. Com. Par 100.....	1.00
Whalen Pulp & Paper Mills, \$20,000 Debentures Stock	1.00
Lewis Oil Co. of Oklahoma 1,311 sh. com. Par 1.00.....	1.00
Seabrook Box Differential Axle Company Ry, 20 shares com. Par 1.00	1.00
American Differential Axle Company Ry, 20 shares com. Par 1.00.....	1.00
—	
	\$8.00
—	

ESTATE HUGH QUINLAN, MONTREAL

Statement Showing Profit or Gain made on sale of Stocks over Book Value,
During Year Ending December 31st. 1928

10		Book Value	Sale Price	Profit or Gain On Sale Over Book Value
	Quinlan, Robertson & Janin Limited per			
	Succession Duties Dept.	212,935.00	261,127.51	48,192.51
	Canada Car & Foundry	1,900.00	4,682.50	2,782.50
	Bank of Toronto	24,500.00	30,944.00	6,444.00
	Fuller Gravel Company Limited	1.00	50,460.87	50,459.87
	Ontario Club	1.00	850.00	849.00
	Baltimore & Ohio Ry.	1,686.00	1,756.40	70.40
	Union Pacific Ry.	8,482.61	9,524.25	1,041.64
20	Steel Gate (re Peter Lyall).....	0.	8,333.34	8,333.34
	Net Profit or gain made on sales over book value.....			<u>\$118,173.26</u>

ESTATE HUGH QUINLAN, MONTREAL

30 LIST OF NEW INVESTMENTS (DOMINION, PROVINCIAL AND MUNICIPAL BONDS) MADE DURING YEAR ENDING DECEMBER 31st 1928

			Par	Market value at date of purchase
	Jan. 10 Montreal Metropolitan,	4½ 1954....	50,000.00	50,375.00
	Jan. 17 Canadian National Ry,	4½ 1954....	25,000.00	25,392.50
	Feb. 24 Province of Quebec	4% 1958....	100,000.00	97,750.00
	Apl. 19 City of Westmount	4% 1967....	24,000.00	22,420.80
40	May 19 Province of Ontario,	4% 1968....	50,000.00	47,150.00
	June 12 Grand Trunk Pacific, Ry. 4% 1052 L5000....		24,333.30	22,667.07
	Dec. 21 Dominion of Canada,	4½% 1944	30,000.00	30,030.00
			<u>303,333.30</u>	<u>295,785.37</u>
	Dominion of Canada	5% 1943....	45,000.00	47,241.99
	(Received from A. W. Robertson Ltd)			
			<u>\$348,333.30</u>	<u>343,027.36</u>

PLAINTIFF'S EXHIBIT P-21 AT ENQUETE

A. W. Robertson Ltd., Statement for year ending Dec. 31st 1928

10 P. C. SHANNON SON & CO.
Accountants & Auditors
Montreal.

Montreal, February 4th, 1929

A. W. Robertson Limited,
Montreal.

AUDITORS' REPORT

Gentlemen,

We take pleasure in reporting that we have completed the
audit of the books and accounts of your company for year ending
20 December 31st, 1928.

The following statements are submitted for your attention.

A. W. ROBERTSON LIMITED, MONTREAL.

"A" Profit & Loss Statement year ending December 31st 1928

"B" Profit & Loss General as at December 31st, 1928.

"C" Balance sheet as at December 31st. 1928.

SECTION 8, WELLAND CANAL.

30 "D" Profit & Loss Statement year ending December 31st.,
1928.

"E" Balance Sheet as at December 31st. 1928.

CAMPBELLFORD, ONT.

"F" Profit & Loss statement year ending December 31st 1928

"G" Balance Sheet as at December 31st. 1928.

We have obtained all the information we have required, and
in our opinion, the attached balance sheets exhibit the true finan-
40 cial standing of your company according to the information and
explanations we have received and as shown by the books of your
company.

The whole respectfully submitted.

We beg to remain, Gentlemen,

Yours faithfully,

P. C. SHANNON SON & CO.

Auditors.

A. W. ROBERTSON LIMITED, MONTREAL.

PROFIT AND LOSS STATEMENT FOR YEAR ENDING DECEMBER 31st.

1928.			
To Expenses	1,194.70	By Net Profit Section 8	
Taxes	1,032.91	Welland Canal	53,556.68
Loss on Campbellford Shop.....	88.32	Dividend Bank of Toronto	2,600.00
Loss on Dredging Fleet		Interest	1,073.34
Repairs, Insurance, Watching.....	11,179.92		<hr/>
10% Depreciation on Furniture	75.74		
10% Depreciation on Montreal Plant	4,011.85		
10% Depreciation on Dredging Plant	6,635.37		
	<hr/>		
	24,218.81		
Net Profit	33,011.21		
	<hr/>		
	\$57,230.02		<hr/>
			\$57,230.02

PROFIT AND LOSS ACCOUNT GENERAL YEAR ENDING DECEMBER
31st. 1928.

1928		1928.	
Dec. 31 Dividends paid	95,250.00	Jan. 1 By Balance.....	509,478.06
Doheny, Quinlan and Robertson a/c written off	20,000.00	Dec. 31 Net Profit	33,011.21
D. J. McAnulty Realty Co. a/c written off.....	98,000.00	Income Tax refund ...	191.96
	<hr/>		<hr/>
	213,250.00	Income Tax reversed	542,681.23
Balance	338,971.20	Section 8.....	9,539.97
	<hr/>		<hr/>
	\$552,221.20		<hr/>
			\$552,221.20

A. W. ROBERTSON LIMITED MONTREAL

BALANCE SHEET AS AT DECEMBER 31st. 1928

ASSETS

10	Bank of Toronto		3,135.73
	Dominion of Canada Bonds Par \$52,500		
	Capital Trust Company Ottawa	55,236.75	
	A. W. Robertson Ltd., Campbellford	4,099.38	
	Bank of Toronto, 240 shares	48,000.00	
	Capital Trust Corporation	265.68	
	Capital Trust Corporation	39.50	
	Plant account		
	Balance January 1st, 1928	47,989.57	
	Less amount sold December 31, 1928	7,871.06	40,118.51
20	Office Furniture	757.40	
	Properties	88,900.00	
	Properties Gibson Quarry	2,000.00	
	Dredging Plant Balance January 1st. 1928.....	66,353.74	
			<hr/>
			308,906.69
	A. W. Robertson Limited Section 8		
	Balance January 1st, 1928	708,030.62	
	Add Income tax reversed	9,539.97	
	Add Profit December 31st, 1928	53,556.68	
			<hr/>
30		771,127.27	
	Less advances Section 8	312,008.71	459,118.56
			<hr/>
			\$768,025.25

LIABILITIES

	Capital Stock Paid up		317,500.00
	Reserve for Depreciation Office Furniture Balance		
40	January 1, 1928	620.18	
	Added December 31, 1928	75.74	695.92
			<hr/>
	Reserve for Depreciation on Plant Montreal.....	30,359.15	
	Added December 31, 1928	4,011.85	34,371.00
			<hr/>
	General Property Reserve		44,134.89
	Reserve for Depreciation on dredging Plant	6,635.74	
	Added December 31, 1928	6,635.37	13,271.11
			<hr/>

Mortgage	18,315.10
Estate Hugh Quinlan Balance Dividends	383.01
A. W. Robertson	383.02
Profit & Loss account, Credit Balance	338,971.20
	<hr/>
	\$768,025.25

10

Verified as per our report of this date

P. C. SHANNON SON & CO.
Certified Public Accountants

Montreal, February 4th, 1929.

20

A. W. ROBERTSON, MONTREAL

PROFIT AND LOSS STATEMENT SECTION 8 WELLAND CANAL

YEAR ENDING DECEMBER 31st, 1928.

Welland Contract Section 8		
	Estimates Section 8 Dept. of Railways & Canals.....	1,253,290.96
30	Less Sub-Contractors Estimates.....	1,162,345.05
		<hr/>
	Earned on contract	90,945.91
	Dividends	3,580.00
	Bond Interest	17,923.46
		<hr/>
		112,449.37
 EXPENSES		
	Salaries	9,120.00
40	E. S. Miles Commission	4,056.80
	General Expenses	13,176.80
	Taxes	4,583.39
	Rent	434.47
	10% Depreciation on Office Furniture	655.00
	M. J. O'Brien Ltd, share of profits paid in 1928.....	97.74
		39,945.29
		58,892.69
		<hr/>
	Net Profit for 1928	53,556.68
		<hr/>

A. W. ROBERTSON, LIMITED MONTREAL

SECTION 8, WELLAND CANAL YEAR ENDING DECEMBER 31st. 1928

ASSETS

	Balance in Bank of Toronto	48,930.44	
	Dominion of Canada Bonds on deposit with Capital		
10	Trust Company Ottawa	\$121,000	
	on deposit with Dept. Railways		
	& Canals	150,000	
		<hr/>	
		271,000	279,024.28
	Dept of Railways & Canals Net Estimate due.....	33,480.00	
	Dept of Railways & Canals Drawback due.....	173,756.35	
	National Sand & Material Company, Stock	96,109.29	
	Plant account Balance January 1st, 1928.....	48,342.89	679,643.25
	Capital Trust Company		200.00
20	Office Furniture		977.58
			<hr/>
			\$680,820.63

LIABILITIES

	C. S. Boone Dred. Co. Net Estimate due Section 8.....	12,652.34	
	C. S. Boone Dred Co., Drawback	79,876.65	
	Kilmer & Barber Ltd., Drawback	3,978.24	
	Northern Construction Co. Net Estimate	16,772.11	
	Northern Construction Co. Drawback.....	82,663.66	
30	Accounts Payable E. S. Miles	5,297.31	201,240.31
		<hr/>	
	Reserve for Estimate 1924		20,000.00
	Reserve for depreciation Office Furniture		
	Balance January 1st, 1928	364.02	
	Added December 31st, 1928	97.74	461.76
		<hr/>	
	Reserve for Income Tax Balance January 1, 1928.....	14,885.26	
	Less amount paid during 1928.....	5,345.29	
	Less amount reversed Dec. 31, 1928	9,539.97	14,885.26
		<hr/>	
40	Profit & Loss account Credit Balance	708,030.62	
	Profit & Loss account Income Tax reserve reversed....	9,539.97	
	Profit & Loss account Added December 31, 1928.....	53,556.68	
		<hr/>	
		771,127.27	
	Less advances to A. W. Robertson Limited.....	312,008.71	459,118.56
		<hr/>	
			\$680,820.63

A. W. ROBERTSON LIMITED — CAMPBELLFORD, ONT.

PROFIT AND LOSS STATEMENT YEAR ENDING DECEMBER

31st. 1928

To Wages	1,306.73	By Shop Work done.....	2,490.63
Insurance	352.00	Interest	114.28
Purchases	453.52		
Light & Power	99.52		\$2,604.91
Taxes	280.00	Net Loss	88.32
Sundry Expenses	201.46		
			<u>2,693.23</u>
	<u>\$2,693.23</u>		<u>\$2,693.23</u>

ASSETS

Bank of Montreal..... \$4,099.38

LIABILITIES

A. W. Robertson Ltd., Montreal	3,987.70
Add special amount received from Fuller Gravel Co.....	200.00
	<u>4,187.70</u>
Less Loss December 31st, 1928	88.32
	<u>\$4,099.38</u>

PLAINTIFF'S EXHIBIT P-34 AT ENQUETE

National Sand Extract Minute Feb. 2nd., 1929

EXTRACT OF MINUTES OF MEETING OF THE BOARD
OF DIRECTORS OF NATIONAL SAND &
MATERIAL CO. LIMITED

held at the Canadian Bank of Commerce, Toronto, on Saturday,
the 2nd day of February, 1929, at the hour of 12.00 o'clock noon.

There were present:

T. J. Dillon,
C. G. McGhie
E. W. Wright

being a quorum of the Directors.

The Secretary then placed before the meeting the following transfers of stock:

	Transferor	Preferred	Common	Transferee
	Bourette, Mme J.....	118	505	Standard Paving & Materials, Limited
10	Cowper, A. K.....	7½	19	Standard Paving & Materials, Limited
	Chaplin, Mrs. Edna	42	92	Standard Paving & Materials, Limited
	Chaplin, J. E. Gordon	41	50	Standard Paving & Materials, Limited
	Dillon, T. J.	13	55	Standard Paving & Materials, Limited
	Dillon, Est. Mrs. E. B.	188½		Standard Paving & Materials, Limited
20	Evans, J.	118¼	505	Standard Paving & Materials, Limited
	Fifield, A. F.	128	576	Standard Paving & Materials, Limited
	Faulkner, Mrs. V.	42	50	Standard Paving & Materials, Limited
	Hanley, P. J.	7	21	Standard Paving & Materials, Limited
	McGrail, James Trustee	750		Standard Paving & Materials, Limited
30	C. G. McGhie	128	576	Standard Paving & Materials, Limited
	Payne, J. D.	3½		Standard Paving & Materials, Limited
	Pashby, Richard in Trust		714	Standard Paving & Materials, Limited
	Robertson, A. W. Ltd.	186¾	1308	Standard Paving & Materials, Limited
	Raymond, L. C.	34¼	145	Standard Paving & Materials, Limited
40	Taylor, A. W.	74	873	Standard Paving & Materials, Limited
	Wright, M. E.	118¼		Standard Paving & Materials, Limited
	Wright, E. E. H.		505	Standard Paving & Materials, Limited

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

Carried.
J. E. Russell,
Chairman.
J. B. Allen,
Secretary.

10

This is a certified copy :

Extract admitted as true extract
Attorneys for Plaintiffs.
Attorneys for Defendant
A. W. Robertson.
Campbell, McMaster, Couture, Kerry & Bruneau,
Attorneys for Defendant
Capital Trust Corporation, Limited.

20

PLAINTIFF'S EXHIBIT P-36 AT ENQUETE

Cheque on Canadian Bank of Commerce for \$732,083.33 to order of T. J. Dillon, Trustee, signed by Standard Paving and materials, Ltd.

Exhibit E

Toronto, Ont. Feb. 2nd 1929.

30 Toronto Branch

To The CANADIAN BANK OF COMMERCE

Pay T. J. Dillon Trustee.....or Order \$732,083.33
Seven hundred and thirty two thousand and eighty three.....
.....33/100 Dollars

Standard Paving & Materials Limited.
per J. T. M. Stewart J. B. Allan
Vice President Secretary

40

The Canadian Bank of Commerce, Toronto. Accepted Feb. 2 1929.

(On the Back).

T. J. Dillon,
Trustee.

The Bank of Toronto, Toronto. Second Teller. Cleared
Feb. 4, 1929. No Protest.
Paid.

DEFENDANT'S EXHIBIT DR-40 AT ENQUETE

Letter Dillon.

		898
	A. W. Robertson Ltd.	
10	186¾ Preferred @ \$105.00	\$19,608.75
	Accrued Dividend	124.50
	1,308 Common @ \$100.00	130,800.00
		<hr/>
		\$150,533.25
	Contingent Liability	5,232.03
		<hr/>
		\$145,301.22
		<hr/>
		899
20	A. W. Robertson	
	1 Common @ \$100.00	\$100.00
	Contingent Liability	4.00
		<hr/>
		\$ 96.00

NATIONAL SAND & MATERIAL COMPANY
Limited

Welland, Ont. Canada. February 4th, 1929.

30 Mr. A. W. Robertson,
Keefer Building,
Montreal, P. Q

Dear Mr. Robertson :

40 Your account at Head Office, Toronto, was credited Saturday with \$145,301.22, and we enclose you cheque for \$96.00. There was a deduction made from your cheque to take care of your share of a possible \$24,000.00 maximum liability for contingent and undisclosed liabilities which some of us Directors had to sign. This guarantee of liability as you know is usual, and we hope that it will be much less than the amount mentioned.

This money we are withholding is being deposited in the Savings Account at the Bank of Toronto, for the time being.

Hoping the deal was satisfactory to you, and with kindest personal regards.

Yours very truly,

T. J. Dillon.

TJD/LE
ENCL.

PLAINTIFF'S EXHIBIT P-35 AT ENQUETE

Letter E. W. Wright to J. E. Russell.

Certified Copy of Original Carbon Copy.

10

A. M. Harnwell

February, 11th, 1929.

Rowell, Reid, Wright & McMillan
J. E. Russell, Esq.,
President,
Standard Paving & Materials Limited,
Harbour Commissioners Building,
Toronto 2, Ont.

20

Re National Sand & Material Company, Limited

Dear Sir:

30 This Company was incorporated by Letters Patent under the Dominion Companies Act dated the 13th January, 1922, with an authorized capital of 10,000 shares of \$100. each. Supplementary Letters Patent were obtained on the 19th May, 1922, and on the 5th January, 1923, changing the capital structure, and the final result is that the capital is divided into 3,000 preference shares of \$100. each and 7,000 common shares of \$100. each.

All the outstanding capital stock of this Company consists of 1,250 preference shares of \$100. each and 6,000 common shares of \$100. each and was acquired by your Company from Mr. T. J. Dillon, et al, for the sum of \$732,083.33. All transfer taxes in connection with the transfer of stock were paid by Mr. Dillon.

40 On the closing of the transaction, we obtained from Mr. C. G. McGhie and Mr. A. F. Fifield of St. Catharines and Mr. Dillon of Welland a guarantee that the undisclosed and contingent liabilities of the Company as of January 1st, 1929, would not exceed the sum of \$24,000. Under the guarantee these parties are only liable for one year from 31st January, 1929, so any claim under this guarantee must be established before January 31st, 1930.

Yours truly,
(Sgd.) E. W. Wright.

EWV/HD

PLAINTIFF'S EXHIBIT PC-11 ON DISCOVERY

Letter from A. W. Robertson to Capital Trust.

Copy

10

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

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

1005 Keefer Bldg.
1440 St. Catherine St. W.
Feb. 21st 1929.

20 Dear Sirs :—

The late Hugh Quinlan and myself have a joint mortgage on the Ville Lasalle property of A. W. Robertson, Limited, and as it has been evident for a long time that the amount of the mortgage will not likely be realized, we have ceased to charge interest against the account. Any interest we obtain would be taxable anyway, so with your consent we shall cease to regard the interest as something due us. As the Estate interest and mine are fifty-fifty it will make no difference that I can see except that the amount we receive for the property will all be Capital return.

30 Today, we have requested the P. E. Browne people to endeavor to sell this Ville Lasalle property; but what should we be satisfied to accept? I am entirely agreeable to accept any price that your investigation reveals is fair. We must sell sometime. The P. E. Browne people obtained the buyer for our Isle Perrot property properties, at \$4,250.00 and paid the money today. Your office here, has advertized the Ville Lasalle property, but has never received an offer. Last Summer, Mr. Perron, Billy Quinlan and your Mr. Parent and myself held a long conference and placed a minimum prices on all A. W. Robertson, Limited properties.

40 I think the meeting was held during August 1928. Your office here should continue to endeavor to sell Ville Lasalle properties, Yours Mr. Holly thinks he will sell the balance of our Verdun property.

Yours truly,

(Signed) A. W. Robertson

AWR/L

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

DEFENDANT'S EXHIBIT DR-39 AT ENQUETE

Meeting of Directors A. W. Robertson Ltd.

10

A. W. ROBERTSON LIMITED
Meeting of Directors

Extracts of a meeting of the Board of Directors of A. W. Robertson Limited, held at the office of the Company, 1005 Keefer Building, Montreal, on the 11th day of March 1929.

There were present :—

20

Messrs. A. W. Robertson
L. N. Leamy
Dr. B. G. Connolly

being all the directors of the Company.

All the directors of the Company being present, the meeting was declared to be regularly constituted in accordance with the provisions of the by-laws.

30 The President acted as Chairman and the Secretary as Secretary of the meeting.

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

The President stated to the meeting that the Minute Book of the Company had been submitted for examination to Messrs. Perron, Vallée & Perron, who had reported that there were certain irregularities in the minutes.

40

With reference to the number of the Board of Directors of the Company, it appeared that although the Company, was originally constituted by its letters patent, was given a board of five directors nevertheless the general by-laws of the company had created a board of three directors without, however, formally reducing the number of directors from five to three, and filing a copy of the by-law effecting such reduction at Quebec in conformity with the statutes.

After some discussion, the meeting decided that it would be advisable for the Company to continue its affairs with a board of five directors and to this and the following by-law was adopted to amend by-law No. 7 of the Company's by-laws.

10 It was thereupon moved, seconded and unanimously Resolved

That the said by-law No. 22 of the Company's by-laws be and it is hereby ratified and confirmed.

Approved
B. G. Connolly

A. W. Robertson
President

L. N. Leamy
Secretary

20 I certify this to be a true copy.
L. N. Leamy

DEFENDANT'S EXHIBIT DR-30 AT ENQUETE

Letter G. M. Kennedy to Petrie, Raymond & Coy.

THE BANK OF TORONTO

30

Main Branch,

Toronto, March 28, 1929.

Messrs. Petrie, Raymond and Company,
Royal Bank Building,
Montreal, Que.

Dear Sirs :

40 At the request of the Ontario Amiesite Limited, we wish to advise that the estate of the late Mr. Hugh Quinlan was released from the guarantee to the Bank of Toronto, under date of March 12, 1928.

This confirms our message to you through Montreal Office today.

Yours very truly,

G. M. Kennedy,
Assistant Manager.

PLAINTIFF'S EXHIBIT P-31 AT ENQUETE

10 *Financial Statements for 1929 of Robertson & Janin Paving,
Robertson & Janin Bldg., and Montreal Construction
Supply and Equipment Ltd.*

PETRIE, RAYMOND & CO.
Certified Public Accountants

Montreal April 26, 1929.

To The Shareholders,

20 Messrs. Robertson and Janin Building Company, Limited.

Auditors' Report

Dear Sirs :

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1929, and we have compiled therefrom the following Financial Statements which we submit herewith :

- 30 (a) Contract Accounts
(b) Profit and Loss Statement
(c) Balance Sheet

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

Work in Progress represents expenditures on account of uncompleted contracts, less estimates rendered.

40 We hereby certify that we have obtained all the information and explanation 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.
Certified Public Accountants.

ROBERTSON AND JANIN BUILDING COMPANY, LIMITED

MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1929

CASTLE BUILDING ALTERATIONS CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	397.78	Mar. 31	By Estimates.. ..	544.50
	Profit	146.72			
		<u>544.50</u>			<u>544.50</u>
		\$ 544.50			\$ 544.50

STADIUM BUILDING ALTERATIONS No. 1 CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	641.81	Mar. 31	By Estimates	1,052.70
	Profit	410.89			
		<u>1,052.70</u>			<u>1,052.70</u>
		\$ 1,052.70			\$ 1,052.70

RAILWAY EXCHANGE BUILDING CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	34,682.83	Mar. 31	By Estimates	73,331.70
	Sub-Contractors	119.24			
	Profit	28,529.63			
		<u>73,331.70</u>			<u>73,331.70</u>
		\$ 73,331.70			\$ 73,331.70

RAILWAY EXCHANGE BUILDING ALTERATIONS No. 1 CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc	5,707.99	Mar. 31	By Estimates	18,761.20
	Sub-Contractors	8,934.95			
	Profit	4,118.36			
		<u>18,761.20</u>			<u>18,761.20</u>
		\$ 18,761.20			\$ 18,761.20

RAILWAY EXCHANGE BUILDING ALTERATIONS No. 2 CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	178.68	Mar. 31	By Estimates..	637.00
	Sub-Contractors	398.32			
	Profit	60.00			
		<u> </u>			<u> </u>
		\$ 637.00			\$ 637.00
		<u> </u>			<u> </u>

UNIVERSITY OF MONTREAL EXCAVATION CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	110,270.64	Mar. 31	By Estimates..	134,711.88
	Profit	24,441.24			
		<u> </u>			<u> </u>
		\$134,711.88			\$134,711.88
		<u> </u>			<u> </u>

UNIVERSITY OF MONTREAL SEWER CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	21,500.46	Mar. 31	By Estimates..	35,799.90
	Profit	14,299.44			
		<u> </u>			<u> </u>
		\$ 35,799.90			\$ 35,799.90
		<u> </u>			<u> </u>

ST. FRANÇOIS XAVIER AND CRAIG STREETS CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	391.23	Mar. 31	By Estimates..	389.90
				Loss ..	1.33
		<u> </u>			<u> </u>
		\$ 391.23			\$ 391.23
		<u> </u>			<u> </u>

ST. HENRY WAREHOUSES CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	255.43	Mar. 31	By Loss	255.43
		<u> </u>			<u> </u>
		\$ 255.43			\$ 255.43
		<u> </u>			<u> </u>

STADIUM BUILDING CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.....	247,415.15	Mar. 31	By Estimates..	373,310.38
	Sub-Contractors	140,631.63		Loss	14,736.40
		<u> </u>			<u> </u>
		\$388,046.78			\$388,046.78
		<u> </u>			<u> </u>

ROBERTSON AND JANIN BUILDING COMPANY, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1929

1929		1929	
Mar. 31	To Loss St. Francois Xavier and Craig Streets Contract	1.33	Mar. 31 By Profit Castle Building Alterations Contract
	Loss St. Henry Warehouse Contract...	255.43	Profit Stadium Alterations No. 1 Contract
	Loss Stadium Building Contract.....	14,736.40	Profit Railway Exchange Building Contract
	Advertising	1,528.35	Profit Railway Exchange Building Alterations No. 1 Contract.....
	Building Department Expense	35.55	Profit Railway Exchange Building Alterations No. 2 Contract.....
	General Expense	3,570.85	Profit University of Montreal Excavation Contract
	Legal Expense	1,211.30	Profit University of Montreal Sewer Contract
	Stationery	1,032.70	
	Taxes	10.00	
	Salaries Staff	22,005.12	
	Salaries Management	20,000.00	
	Interest and Discount	5,155.92	
	Rent	900.00	
	Reserve for Depreciation on Office Furniture	1.50	
	Reserve for Depreciation on Tools.....	442.96	
	Organization Expense	1,000.00	
	Net Profit	10,118.87	
		<u>\$82,006.28</u>	
			<u>\$82,006.28</u>

ROBERTSON AND JANIN BUILDING COMPANY, LIMITED

MONTREAL

BALANCE SHEET AS AT MARCH 31, 1929

Assets		Liabilities	
Current Assets		Capital Stock	
Cash on Hand (Advances).....	240.40	Authorized 5,000 Shares at a Par Value	
Cash in Hands of Employees.....	57.00	of \$100.00 Each	
Accounts Receivable	10,787.94	Issued and Fully Paid	
Montreal Construction Supply and		5,000 Shares at a Par Value of \$100.00	
Equipment, Limited	12,789.63	Each	500,000.00
Robertson and Janin Paving Company,		Current Liabilities	
Limited	100.00	Bank of Toronto Overdraft.....	19,662.22
Estimates and Drawback		Accounts Payable	23,344.77
Balfour Building, Limited	201,073.06	Accrued Wages	5,241.35
Montreal Exhibition Company, Limited	18,840.57	A. W. Robertson	10,000.00
City of Montreal	41,547.50	A. Janin	10,040.00
Railway Exchange Building Company,		C. G. de Tonnancourt	37,500.00
Limited	24,255.60	Sub-Contractors Drawback	146,560.39
University of Montreal	63,884.10	Robertson and Janin, Limited.....	171,056.33
	349,600.83	Robertson and Janin, Limited, Bond	
		Account	41,000.00
Securities on Deposit			464,405.06
Deposit on Plans	10.00	Reserve for Depression	
City of Montreal	166.50	Office Furniture	1.50
Protonotary of Superior Court	300.00	Tools	442.96
Deposit in Court Fancoeur Case.....	12,220.25		444.46
City of Montreal Juvenile Court Bonds	21,000.00	Unclaimed Wages	81.35
University of Montreal Bonds	20,000.00	Profit and Loss Account	18,118.87
	53,696.75		
	427,272.55		
Fixed Assets			
Office Furniture	15.00		
Tools	4,429.58		
	4,444.58		
Work in Progress			
Materials, Wages, Sub-Contractors, etc.,			
Account of Uncompleted Contracts	671,390.09		
Less Estimates Rendered	628,057.48		
	43,332.61		
Goodwill			
			500,000.00
			500,000.00
			975,049.74
			975,049.74

Signed on behalf of the Board

(
(
(
) DIRECTORS
(
(

We hereby certify that we have audited the accounts of Robertson and Janin Building Company, Limited, Montreal, for year ending March 31, 1929, and have reported to the Shareholders thereon under this date.

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

Montreal, April 26, 1929.

PETRIE, RAYMOND & CO.
Certified Public Accountants

Montreal May 1, 1929.

10 To The Shareholders,

Montreal Construction Supply & Equipment, Limited.

Auditors' Report

Dear Sirs :

20 In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1929, and we have compiled therefrom the following Financial Statements which we submit herewith :

- (a) Trading Account
- (b) Quarry Operations
- (c) Profit and Loss Statement
- (d) Balance Sheet

30 We have accepted the figures for inventory of Materials on Hand, certified to by officials of your Company, as being correct.

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

40 We hereby certify that we have obtained all the information and explanations required by us, and 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.
Certified Public Accountants.

MONTREAL CONSTRUCTION SUPPLY AND EQUIPMENT, LIMITED

MONTREAL

TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1929.

1928		1929		1929	
Apr. 1	To Inventory of Materials	23,118.52	Mar. 31	By Sales	210,215.96
1929				Sales Percentage	28,953.98
Mar. 31	Purchases	133,061.29		Plant Rental	49,278.63
	Wages	66,773.78		Truck Rental	15,259.24
	Loss on Sale of Ford			Profit on Sale	
	Cars	1,003.24		of Ford Truck...	25.00
	Shop Operating	21,241.61		Inventory	
	Insurance	911.39		Materials	39,083.28
	Advertising	62.50			
	General Expense	2,635.16			
	Interest and Discount.....	20,140.84			
	Legal Expense	881.48			
	Stationery	1,041.13			
	Taxes	881.57			
	Wages Staff	14,989.42			
	25% Reserved for				
	Depreciation on				
	Automobiles	922.50			
	Reserved for				
	Depreciation on				
	Trucks	12,727.45			
	10% Reserved for				
	Depreciation on				
	Plant	21,445.74			
	2½% Reserved for				
	Depreciation on				
	Property Building				
	(\$140,741.59)	3,518.54			
	10% Reserved for				
	Depreciation on Shop				
	Equipment	451.86			
	Profit	17,008.07			
		<hr/>			
		\$342,816.09			
		<hr/>			
					<hr/>
					\$342,816.09
					<hr/>

MONTREAL CONSTRUCTION SUPPLY AND EQUIPMENT, LIMITED

MONTREAL

QUARRY OPERATIONS FOR YEAR ENDING MARCH 31, 1929

1929			1929		
Mar. 31	To Operations	42,231.93	Mar. 31	By Receipts	55,162.92
	10% Reserved for Depreciation on Plant	3,382.51			
	One Cent per Cubic Foot Reserved for Depletion on Quarry	8,763.71			
	Profit	784.77			
		<u>55,162.92</u>			<u>55,162.92</u>

MONTREAL CONSTRUCTION SUPPLY AND EQUIPMENT, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1929

1929			1929		
Mar. 31	To Organization Expense....	1,000.00	Mar. 31	By Profit from Trading Account	17,008.07
	Net Profit	16,792.84		Profit from Quarry Operations	784.77
		<u>\$17,792.84</u>			<u>\$17,792.84</u>

MONTREAL CONSTRUCTION SUPPLY AND EQUIPMENT, LIMITED

MONTREAL

BALANCE SHEET AS AT MARCH 31, 1929

Assets				Liabilities	
Current Assets				Capital Stock	
Cash in Bank	1,741.52			Authorized 5,000 Shares at a Par Value	
Accounts Receivable	1,107.92			of \$100.00 Each	
Robertson and Janin Paving				Issued and Fully Paid	
Company, Limited	20,114.99			5,000 Shares at a Par Value of \$100.00	
Inventory Materials	39,083.28			Each	500,000.00
Inventory Tools	8,062.68	47,145.96	70,110.39	Current Liabilities	
				Accounts Payable	19,692.24
Fixed Assets				Accrued Wages	848.65
Plant	214,457.38			Robertson and Janin, Limited	392,273.13
Plant Quarry	33,825.08			Robertson and Janin Building Company,	
Automobiles	3,690.00			Limited	12,789.63
Trucks	58,784.88				425,603.65
Shop Equipment	4,518.59			Reserves for Depreciation	
Property Rosemount	148,672.28			Plant	58,007.30
Property Quarry	23,792.06	487,740.27		Plant Quarry	3,382.51
				Automobiles	1,278.75
Goodwill		500,000.00		Trucks	40,040.65
				Shop Equipment	451.86
				Buildings Rosemount	3,518.54
					106,679.61
				Reserve for Depletion of Quarry	8,763.71
			\$1,057,850.66	Unclaimed Wages	10.85
				Profit and Loss Account	16,792.84
					\$1,057,850.66

Signed on behalf of the Board

(
(
(
) DIRECTORS
(
(
(

We hereby certify that we have audited the accounts of Montreal Construction Supply and Equipment, Limited, Montreal for year ending March 31, 1929, and have reported to the Shareholders thereon under this date.

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

Montreal, May 1, 1929.

PETRIE, RAYMOND & CO.

Certified Public Accountants

10

Montreal, April 30, 1929.

To The Shareholders,

Robertson and Janin Paving Company, Limited,
Montreal.

Auditors' Report

Dear Sirs :

20

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1929, and we have compiled therefrom the following Financial Statements which we submit herewith.

- (a) Contract Accounts
- (b) Profit and Loss Statement
- (c) Balance Sheet

30

We have accepted the figures for inventory of Materials on Hand, certified to by officials of your Company, as being correct.

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

40

We hereby certify that we have obtained all the information and explanations required by us, and 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.
Certified Public Accountants.

ROBERTSON AND JANIN PAVING COMPANY, LIMITED

MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1929

CITY OF MONTREAL CONTRACTS.

1929		1929		1929	
Mar. 31	To Materials, Wages, etc.		Mar. 31	By Estimates	
	Second Avenue	58,988.90		Second Avenue	62,810.27
	Materials, Wages, etc.			Estimates	
	Van Horne Avenue	81,922.85		Van Horne Avenue....	82,040.63
	Materials, Wages, etc.			Estimates	
	Desormeaux Street	8,445.65		Desormeaux Street.....	11,909.05
	Materials, Wages, etc.			Estimates	
	Rosemount Boulevard	8,612.27		Rosemount Blvd	12,757.28..
	Materials, Wages, etc.			Estimates	
	St. Zotique Street	30,263.90		St. Zotique St.	34,067.39
	Materials, Wages, etc.			Estimates	
	Bellechasse Street	28,709.94		Bellechasse St.	33,367.57
	Materials, Wages, etc.			Estimates	
	Bourbonnière Street ..	26,126.20		Bourbonnière St.	35,502.29
				Estimates	
	Materials, Wages, etc.			Aylwin Street	
	Aylwin Street No. 1....	9,550.22		No. 1	16,053.13
	Materials, Wages, etc.			Estimates	
	Belanger Street	77,037.48		Belanger Street	123,833.41
	Materials, Wages, etc.			Estimates	
	Gatineau Street			Gatineau Street	
	Sidewalk	1,337.22		Sidewalk	1,487.75
	Materials, Wages, etc.			Estimates	
	Decelles Street			Decelles Street	
	Sidewalk	1,521.93		Sidewalk	1,444.82
	Materials, Wages, etc.			Estimates	
	Favard Street			Favard Street	
	Sidewalk	1,797.25		Sidewalk	1,566.97
	Materials, Wages, etc.			Estimates	
	Nicolet Street	21,510.54		Nicolet Street	25,603.14
	Materials, Wages, etc.			Estimates	
	Fifth Avenue	2,538.92		Fifth Avenue	3,512.94
	Materials, Wages, etc.			Estimates	
	Joques Street	6,688.08		Joques Street	8,184.13
	Materials, Wages, etc.			Estimates	
	Mazarin Street	3,475.60		Mazarin Street	4,547.30
	Materials, Wages, etc.			Estimates	
	Dumas Street	6,889.24		Dumas Street	9,098.78

Materials, Wages, etc.	
Bourgeois Street	10,937.48
Materials, Wages, etc.	
Joffre and Tellier	
Streets	7,993.27
Materials, Wages, etc.	
Dickson Street	13,883.43
Materials, Wages, etc.	
Byron Street	
Sidewalk	1,111.30
Materials, Wages, etc.	
Bernard Avenue No. 2	25,165.99
Materials, Wages, etc.	
Dumas Street	
Sidewalk	363.69
Materials, Wages, etc.	
Grubert Lane	1,594.38
Materials, Wages, etc.	
Dickson Street	
Sidewalk	4,130.38
Materials, Wages, etc.	
Lajeunesse Street	
No. 2	52,383.56
Materials, Wages, etc.	
Byron Street	3,443.60
Materials, Wages, etc.	
Canning Street	2,784.11
Materials, Wages, etc.	
Hunter Street	1,955.09
Materials, Wages, etc.	
Lacasse Street	2,184.37
Materials, Wages, etc.	
Westmore Avenue	4,629.70
Materials, Wages, etc.	
Terrace Guindon	
Sidewalk	378.51
Materials, Wages, etc.	
Christophe Colomb St.	3,447.32
Materials, Wages, etc.	
Roslyn Avenue	14,769.60
Materials, Wages, etc.	
Decarie Boulevard	47,454.41

Estimates	
Bourgeois Street	12,466.86
Estimates	
Joffre and Tellier	
Streets	8,294.16
Estimates	
Dickson Street	15,209.21
Estimates	
Byron Street	
Sidewalk	1,091.19
Estimates	
Bernard Avenue	
No. 2	27,628.95
Estimates	
Dumas Street	
Sidewalk	307.17
Estimates	
Grubert Lane	1,486.15
Estimates	
Dickson Street	
Sidewalk	4,240.80
Estimates	
Lajeunesse Street	
No. 2	53,997.15
Estimates	
Byron Street	4,541.98
Estimates	
Canning Street	2,686.56
Estimates	
Hunter Street	2,100.28
Estimates	
Lacasse Street	2,719.20
Estimates	
Westmore Avenue	5,314.31
Estimates	
Terrace Guindon	
Sidewalk	340.70
Estimates	
Christophe Colomb	
Sidewalk	3,228.96
Estimates	
Roslyn Avenue	13,503.63
Estimates	
Decarie Boulevard	55,892.46

Materials, Wages, etc.	
Lajeunesse Street	
No. 1	27,606.12
Materials, Wages, etc.	
St. Hubert Street	15,247.93
Materials, Wages, etc.	
St. Gerard Street	16,993.59
Materials, Wages, etc.	
Aylwin Street No. 2....	15,816.56
Materials, Wages, etc.	
Brake Street	29,339.36
Materials, Wages, etc.	
Fullum Street	35,628.96
Materials, Wages, etc.	
Kent Avenue	2,418.78
Materials, Wages, etc.	
Musset Street	
Sidewalk	1,060.39
Materials, Wages, etc.	
Athletique Street	
Sidewalk	727.62
Materials, Wages, etc.	
Ponsard Street	
Sidewalk	1,033.02
Materials, Wages, etc.	
St. Just Street	4,627.68
Materials, Wages, etc.	
Gonthier Street	5,085.08
Materials, Wages, etc.	
Terrebonne Street	36,275.79
Materials, Wages, etc.	
Musset Street	3,718.67
Materials, Wages, etc.	
Saranac Street	3,869.28
Materials, Wages, etc.	
Bernard Avenue No. 1	
Materials, Wages, etc.	
Ponsard Street	3,747.51
Materials, Wages, etc.	
Dalou Street	3,713.39
Materials, Wages, etc.	
Girouard Avenue	11,924.89
Materials, Wages, etc.	
Twelfth Avenue	3,895.63

Estimates	
Lajeunesse Street	
No. 1	27,140.73
Estimates	
St. Hubert Street	17,997.31
Estimates	
St. Gerard Street.....	19,299.17
Estimates	
Aylwin Street No. 2	
Estimates	
Drake Street	31,346.05
Estimates	
Fullum Street	41,333.17
Estimates	
Kent Avenue	3,024.00
Estimates	
Musset Street	
Sidewalk	1,098.45
Estimates	
Athletique Street	
Sidewalk	796.22
Estimates	
Ponsard Street	
Sidewalk	1,118.25
Estimates	
St. Just Street	5,721.91
Estimates	
Gonthier Street	4,983.36
Estimates	
Terrebonne Street	36,214.50
Estimates	
Musset Street	4,264.21
Estimates	
Saranac Street	4,511.02
Estimates	
Bernard Avenue No. 1	
Estimates	
Ponsard Street	4,257.48
Estimates	
Dalou Street	4,266.60
Estimates	
Girouard Avenue	12,909.04
Estimates	
Twelfth Avenue	3,869.42

Materials, Wages, etc.		Estimates	
Viau Street	8,431.05	Viau Street	7,592.70
Materials, Wages, etc.		Estimates	
Garnier Street	1,893.17	Garnier Street	1,774.80
Materials, Wages, etc.		Estimates	
Elmhurst Avenue	1,815.21	Elmhurst Avenue	1,678.68
Materials, Wages, etc.		Estimates	
Thirteenth Avenue	1,101.05	Thirteenth Avenue	1,079.14
Profit	130,846.59		
	<hr/>		<hr/>
	\$955,971.94		\$955,971.94
	<hr/>		<hr/>

CITY OF VERDUN CONTRACTS

1929		1929	
Mar. 31 To	Materials, Wages, etc.	112,978.77	Mar. 31 By Estimates
	Profit	41,031.86	154,010.63
		<hr/>	<hr/>
		\$154,010.63	\$154,010.63
		<hr/>	<hr/>

CITY OF OUTREMONT CONTRACTS

1929		1929	
Mar. 31 To	Materials, Wages, etc.		Mar. 31 By Estimates
	Bloomfield Avenue	5,559.45	Bloomfield Ave.
	Materials, Wages, etc.		Estimates
	Amiesite	2,819.77	Amiesite
	Materials, Wages, etc.		Estimates
	Wiseman Avenue	8,261.77	Wiseman Avenue
	Materials, Wages, etc.		Estimates
	Champagneur Avenue	5,678.07	Champagneur Ave.
	Materials, Wages, etc.		Estimates
	Beaubien Park	1,160.78	Beaubien Park
	Materials, Wages, etc.		Estimates
	St. Viateur Park	478.68	St. Viateur Park
			Estimates
	Materials, Wages, etc.		Outremont
	Outremont Patching	601.99	Patching
	Materials, Wages, etc.		Estimates
	Van Horne Avenue	2,361.30	Van Horne Ave
	Materials, Wages, etc.		Estimates
	631 Davaar Avenue	64.83	631 Davaar Ave
			55.97

Materials, Wages, etc.		Estimates	
Asphalt	7,838.25	Asphalt	12,208.00
Materials, Wages, etc.		Estimates	
City Hall	122.27	City Hall	182.41
Materials, Wages, etc.		Estimates	
Joyce Park	367.74	Joyce Park	477.00
Materials, Wages, etc.		Estimates	
Tennis Court	360.88	Tennis Court	686.40
Materials, Wages, etc.		Estimates	
De l'Epée Garage.....	247.51	de l'Epée Garage	242.47
Materials, Wages, etc.		Estimates	
McDougall and St.		McDougall and St. Ca-	
Catherine Road	1,205.30	therine Road	1,815.05
Materials, Wages, etc.		Estimates	
Kelvin Road	1,010.20	Kelvin Road	1,480.25
Materials, Wages, etc.		Estimates	
Courcellette Avenue ..	344.90	Courcellette Ave.	481.59
Profit	18,339.21		
	<u>\$ 56,842.90</u>		<u>\$56,842.90</u>

TOWN OF MONTREAL NORTH CONTRACTS

1929		1929	
Mar. 31	To Materials, Wages, etc.	Mar. 31	By Estimates
	Brunet Street Sidewalk		Brunet Street
	Materials, Wages, etc.		Sildewalk
	Belleville Street		Estimates
	Sidewalk		Bellevois Street
	Materials, Wages, etc.		Sidewalk
	Pigeon Street		Estimates
	Sidewalk		Pigeon Street
	Materials, Wages, etc.		Sidewalk
	Audoin Street		Estimates
	Sidewalk		Audoin Street
	Profit		Sidewalk
	<u>\$ 7,648.20</u>		<u>\$7,648.20</u>

CITY OF LACHINE CONTRACT

1929		Mar. 31	By Estimates	19,566.97
Mar. 31	To Materials, Wages, etc.		Loss	172.94
	<u>19,739.91</u>			<u>\$ 19,739.91</u>
	<u>\$19,739.91</u>			

ROBERTSON AND JANIN PAVING COMPANY, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1929

<p>1929 Mar. 31</p>	<p>To Maintenance Contracts Previous to 1928</p>	<p>996.36</p>	<p>1929 Mar. 31</p>	<p>By Profit City of Montreal Contracts</p>	<p>130,846.59</p>
	<p>Loss City of Lachine Contract</p>	<p>172.94</p>		<p>Profit City of Verdun Contracts</p>	<p>41,031.86</p>
	<p>Plant Operating</p>	<p>802.50</p>		<p>Profit City of Outremont Contracts</p>	<p>18,339.21</p>
	<p>Advertising</p>	<p>137.50</p>		<p>Profit Town of Montreal North Con- tract</p>	<p>57.93</p>
	<p>Interest and Discount</p>	<p>1,961.54</p>			
	<p>Insurance</p>	<p>5,682.36</p>			
	<p>Legal Expense</p>	<p>4,836.60</p>			
	<p>Rent</p>	<p>900.00</p>			
	<p>Paving Department Expense</p>	<p>10,233.89</p>			
	<p>Stationery</p>	<p>1,010.89</p>			
	<p>Taxes</p>	<p>729.29</p>			
	<p>Travelling Expense</p>	<p>720.00</p>			
	<p>General Expense</p>	<p>10,186.21</p>			
	<p>Wages Staff</p>	<p>27,887.17</p>			
	<p>Wages Management</p>	<p>20,000.00</p>			
	<p>10% Reserved for Depreciation on Plant</p>	<p>4,931.80</p>			
	<p>Organization Expense</p>	<p>1,000.00</p>			
	<p>Reserved for Maintenance to Cover Guarantees 1928 Work</p>	<p>20,757.94</p>			
	<p>Net Profit</p>	<p>77,328.60</p>			
		<p><u>\$190,275.59</u></p>			<p><u>\$190,275.59</u></p>

ROBERTSON AND JANIN PAVING COMPANY, LIMITED

MONTREAL

BALANCE SHEET AS AT MARCH 31, 1929

ASSETS			LIABILITIES		
Current Assets			Capital Stock		
Cash in Bank	719.60		Authorized 5,000 Shares at a Par Value of \$100.00		
Cash on Hand	30.60		Each		
Bills Receivable	1,000.00		Issued and Fully Paid		
Accounts Receivable	1,791.71		5,000 Shares at a Par Value of \$100.00 Each		500,000.00
Robertson and Janin, Limited	129,444.96				
Estimates and Drawback			Current Liabilities		
City of Montreal.....	3,247.14		Accounts Payable	105,534.20	
Town of Montreal North	346.62		Montreal Construction Supply and Equipment,		
City of Outremont	2,356.76	5,950.52	Limited	20,114.99	
			Robertson and Janin, Limited, Bond Account.....	44,395.00	
Securities on Deposit			Robertson and Janin Building Company, Limited....	100.00	
City of Montreal Bonds	41,390.00		A. W. Robertson	10,000.00	
Town of Montreal North Bonds	3,005.00	44,395.00	A. Janin	10,002.00	190,146.19
Drawback			Reserve for Maintenance to Cover Guarantees		20,757.94
Deposit City of Montreal	50,000.00		Reserve for Depreciation on Plant		19,590.81
City of Outremont due 1933	610.40		Unclaimed Wages		52.70
City of Montreal due 1933	224.98		Profit and Loss Account		77,328.60
City of Montreal due 1934	611.08				
Town of Montreal North due 1934	209.09	51,655.55			
Inventory of Materials		5,694.63			
		240,682.57			
Materials, Wages, etc., Account 1929					
Work		17,875.65			
Fixed Assets					
Plant		49,318.02			
Goodwill		500,000.00			
		<u>\$807,876.24</u>			<u>\$807,876.24</u>

Signed on behalf of the Board

(
(
(
) DIRECTORS
(
(
(

We hereby certify that we have audited the accounts of Robertson and Janin Paving Company, Limited, Montreal, for year ending March 31, 1929, and have reported to the Shareholders thereon under this date.

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

Montreal, April 30, 1929.

PLAINTIFF'S EXHIBIT P-63 AT ENQUETE

*Robertson & Janin Ltd., Financial Statement as at
March, 31st 1929*

10 PETRIE, RAYMOND & CO.
Certified Public Accountants

Royal Bank Building
360 St. James Street West

Montreal, May 2, 1929

To

The Shareholders,
Messrs. Robertson & Janin, Limited.
Auditors' Report

20

Dear Sirs :

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1929, 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.

Work in Progress represents expenditures on account of uncompleted contracts, less estimates rendered.

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,

Pétrie Raymond & Co.
Certified Public Accountants

ROBERTSON AND JANIN, LIMITED
MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1929

MONTREAL CITY HALL CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc	10.00	Mar. 31	By Estimates	157.87
	Profit	147.87			
		<hr/>			<hr/>
		\$ 157.87			\$ 157.87
		<hr/>			<hr/>

DOMINION BRIDGE PIERS CONTRACT

1929			1929		
Mar. 31	To Materials, Wages etc.	4,465.94	Mar. 31	By Estimates	12,500.00
	Profit	8,034.06			
		<hr/>			<hr/>
		\$12,500.00			\$12,500.00
		<hr/>			<hr/>

HERMES BUILDING CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.	3,621.19	Mar. 31	By Sub-Contractors	6,255.84
	Profit	2,634.65			
		<hr/>			<hr/>
		\$ 6,255.84			\$ 6,255.84
		<hr/>			<hr/>

PORT HOPE CONTRACT

1929			1929		
Mar. 31	To Profit	442.86	Mar. 31	By Materials, etc.	442.86
		<hr/>			<hr/>
		\$ 442.86			\$ 442.86
		<hr/>			<hr/>

KING EDWARD PIER CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.	4,291.60	Mar. 31	By Estimates	9,750.00
	Profit	5,458.40			
		<hr/>			<hr/>
		\$ 9,750.00			\$ 9,750.00
		<hr/>			<hr/>

OTTAWA BRIDGE CONTRACT

1929			1929		
Mar. 31	To Materials, Wages etc.	35,504.99	Mar. 31	By Estimates	45,375.60
	Profit	9,870.61			
		<u> </u>			<u> </u>
		\$ 45,375.60			\$ 45,375.60
		<u> </u>			<u> </u>

THREE RIVERS WATER SYSTEM CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.	2,685.69	Mar. 31	By Estimates	5,580.74
	Profit	2,895.05			
		<u> </u>			<u> </u>
		\$ 5,580.74			\$ 5,580.74
		<u> </u>			<u> </u>

HIGH LEVEL SHORE WHARVES CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.	221,771.93	Mar. 31	By Estimates	367,487.06
	Profit	145,715.13			
		<u> </u>			<u> </u>
		\$367,487.06			\$367,487.06
		<u> </u>			<u> </u>

CASTLE BUILDING CONTRACT

1929			1929		
Mar. 31.	To Materials, Wages, etc	126.40	Mar. 31	By Loss	126.40
		<u> </u>			<u> </u>
		\$ 126.40			\$ 126.40
		<u> </u>			<u> </u>

HOCHELAGA STREET SUBWAY CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc.	71.04	Mar. 31	By Loss	71.04
		<u> </u>			<u> </u>
		\$ 71.04			\$ 71.04
		<u> </u>			<u> </u>

SOUTH SHORE BRIDGE CONTRACT

1929			1929		
Mar. 31	To Materials, Wages, etc	1,583.92	Mar. 31	By Estimates	68.58
		<u> </u>		Loss	1,515.34
		\$ 1,583.92			<u> </u>
		<u> </u>			\$ 1,583.92
					<u> </u>

ST. HENRY SCHOOL CONTRACT

1929			1929		
Mar. 31	To	Materials, Wages, etc.	144.85	Mar. 31	By Loss
					144.85
			<u>144.85</u>		<u>144.85</u>
			\$ 144.85		\$ 144.85

ST. CECILE SCHOOL CONTRACT

1929			1929		
Mar. 31	To	Materials, Wages, etc	61.80	Mar. 31	By Loss
					61.80
			<u>61.80</u>		<u>61.80</u>
			\$ 61.80		\$ 61.80

FOREST HILL CONTRACT

1929			1929		
Mar. 31	To	Materials, Wages, etc.	28.56	Mar. 31	By Loss
					28.56
			<u>28.56</u>		<u>28.56</u>
			\$ 28.56		\$ 28.56

TERRAULT NO 1 CONTRACT

1929			1929		
Mar. 31	To	Materials, Wages, etc.	6,967.45	Mar. 31	By Loss
					6,967.45
			<u>6,967.45</u>		<u>6,967.45</u>
			\$ 6,967.45		\$ 6,967.45

CHICOUTIMI HARBOUR CONTRACT

Mar. 31	To	Materials, Wages, etc	353,672.92	1929	
				Mar. 31	By Estimates
					277,400.43
					Loss
					76,272.49
			<u>353,672.92</u>		<u>353,672.92</u>
			\$353,672.92		\$353,672.92

THEMIS BUILDING CONTRACT

Mar. 31	To	Materials, Wages, etc.	1,551.95	1929	
		Sub-Contractors	5,416.73	Mar. 31	By Estimates
					5,242.92
					Loss
					1,725.76
			<u>6,968.68</u>		<u>6,968.68</u>
			\$ 6,968.68		\$ 6,968.68

ROBERTSON AND JANIN, LIMITED
MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1929

1929			1929			
Mar. 31	To	Loss Castle Building Contract.....	126.40	Mar. 31	By Profit Montreal City Hall Contract	147.87
		Loss Hochelaga Street Subway			Profit Dominion Bridge Piers	
		Contract	71.04		Contract	8,034.06
		Loss South Shore Bridge Contract .	1,515.34		Profit Hermes Building Contract...	2,634.65
		Loss St. Henry School Contract.....	144.85		Profit Port Hope Contract	442.86
		Loss St. Cecile School Contract.....	61.80		Profit King Edward Pier Contract	5,458.40
		Loss Forest Hill Contract	28.56		Profit Ottawa Bridge Contract	9,870.61
		Loss Terrault No. 1 Contract	6,967.45		Profit Three Rivers Water System	
		Loss Chicoutimi Harbour Contract..	76,272.49		Contract	2,895.05
		Loss Themis Building Contract.....	1,725.76		Profit High Level Shore Wharves	
		Directors Fees	6,000.00		Contract	145,715.13
		Advertising	2,168.28		Interest and Discount	41,459.37
		General Expense	8,577.88		Reserves for Maintenance to Cover	
		Insurance	529.76		Guarantees Expired	17,685.03
		Legal Expense	2,944.21			
		Stationery	1,885.37			
		Taxes	1,655.72			
		Salaries Staff	5,195.13			
		Salaries Management	30,000.00			
		25% Reserved for Depreciation on				
		Cars	1,326.13			
		10% Reserved for Depreciation on				
		Office Furniture	610.09			
		2½% Reserved for Depreciation on				
		Property 1460, Sherbrooke				
		Street West	1,069.00			
		Reserve for Income Tax 1929.....	15,502.48			
		Net Profit	69,965.29			
			<u>\$234,343.03</u>			<u>\$234,343.03</u>

ROBERTSON AND JANIN, LIMITED
MONTREAL

PROFIT AND LOSS ACCOUNT GENERAL

1929			1928		
Mar. 31	To Balance	584,340.64	Apr. 1	By Balance	514,375.35
		<u>584,340.64</u>	1929		
			Mar. 31	Net Profit	69,965.29
					<u>\$584,340.64</u>
			1929		
			Apr. 1	By Balance	\$584,340.64

ROBERTSON AND JANIN, LIMITED

MONTREAL

BALANCES SHEET AS AT MARCH 31, 1929

ASSETS		LIABILITIES	
Current Assets		Capital Stock	
Cash on Hand	175.00	Authorized 5,000 Shares at a Par Value of \$100.00	
Cash in Hand of Employees	717.50	Each	
Accounts Receivable	2,269.61	Issued and Fully Paid	
Dominion of Canada Bonds (\$63,900.09)	63,905.00	3,452 Shares at a Par Value of \$100.00 Each.....	345,200.00
Premium on Dominion of Can. Bonds	3,361.00		
Commercial Properties Holding Corporation (400 Shares)	40,000.00	Current Liabilities	
Immeuble Themis Limited, (36 Shares Preferred)	3,600.00	Bank of Toronto Overdraft	57,501.01
St. Catherine Stanley Realty Corporation (5 Shares Preferred)	500.00	Accounts Payable	13,973.89
Quinlan, Robertson and Janin, Limited London	91,877.30	Accrued Wages	2,435.95
Montreal Construction Supply and Equipment, Limited	392,273.13	Receiver General of Canada Income Tax 1928.....	13,259.68
Robertson and Janin Building Company, Limited	171,056.33	A. Janin	4,992.60
Robertson and Janin Building Company, Limited, Bond Account	41,000.00	Robertson and Janin Paving Company, Limited.....	129,444.96
Robertson and Janin Paving Company, Limited, Bond Account	44,395.00		221,608.09
Estimates and Drawback		Dividend Declared	73,447.54
Maddad and Murphy, Limited	11,300.78	Mortgage due December 15, 1930	17,500.00
Catholic School Commissioners of Montreal	216.30	Reserve for Income Tax 1929.....	15,502.48
Harbour Commissioners of Montreal....	45,983.74	Reserve for Maintenance to Cover Guarantees	81,432.34
Harbour Commissioners of Chicoutimi	84,319.00	Reserves for Depreciation	
Immeuble Themis, Limited	1,957.19	Asphalt Plant	30,605.00
City of Three Rivers	21,391.92	Concrete Plant	84,847.02
	165,168.93	Cars	2,652.26
Interest Accrued on Dominion of Canada Bonds	5,064.81	Office Furniture	2,390.21
		Property 1460, Sherbrooke Street West.....	2,138.00
Securities on Deposit			122,632.49
Deposit on Plans	60.00	Unclaimed Wages	928.30
Harbour Commissioners of Montreal Bonds	75,000.00	Capital Surplus	1,500,000.00
Harbour Commissioners of Montreal	50,000.00	Profit and Loss Account	584,340.64
Harbour Commissioners of Chicoutimi	12,500.00		
Federal District Commission Bonds....	6,700.00		
City of Three Rivers	30,000.00		
Canadian National Railways	6,000.00		
City of Montreal	47,900.00		
Sun Trust Company Bonds	1,000.00		
	229,160.00		
	1,254,523.61		

ASSETS		LIABILITIES	
Drawback			
City of Montreal due 1928	327.81		
City of Longueuil due 1929	1,655.12		
City of Outremont due 1932	512.43		
City of Montreal due 1932	101.53		
City of Montreal due 1933	3,116.62		
City of Montreal Subway	200.00	5,913.51	
	<hr/>		
Fixed Assets			
Property Laprairie	480.00		
Property St. Michel de Laval	360.00		
Property 1460, Sherbrooke Street West	55,000.00	55,840.00	
	<hr/>		
Plant Asphalt	14,705.00		
Plant Concrete	86,647.78		
Plant Automobiles	5,304.50		
Office Furniture	6,100.88	112,758.16	168,598.16
	<hr/>		
Work in Progress			
Materials, Wages, etc., Account of Un- completed Contracts	102,648.31		
Less Estimates Rendered	69,091.71	33,556.60	
	<hr/>		
City of Montreal Claims	15,100.37		
Less Reserve for Claims	15,100.37		
Robertson and Janin Paving Company, Limited, 5,000 Shares	500,000.00		
Robertson and Janin Building Company, Limited, 5,000 Shares	500,000.00		
Montreal Construction Supply and Equipment, Limited, 5,000 Shares ..	500,000.00	1,500,000.00	
	<hr/>		
		\$2,962,591.88	<hr/>
			\$2,962,591.88

Signed on behalf of the Board

(
(
(
) DIRECTORS
(
(
(

We hereby certify that we have audited the accounts of Robertson and Janin, Limited, Montreal, for year ending March 31, 1929, and have reported to the Shareholders thereon under this date.

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

Montreal, May 2, 1929.

PLAINTIFF'S EXHIBIT P-71 AT ENQUETE

Declaration re :\$6,750.00. Ville Lasalle

10

DECLARATION and AFFIDAVIT
QUEBEC SUCCESSION DUTIES ACT,

Chapter 29, Revised Statutes of Quebec, 1925.

Estate of the late Hugh Quinlan.

Domicile City of Montreal, Province of Quebec.

20

Date of death June 26th, 1927.

I, the undersigned do declare :

30

10. My full name is Eugène Dubé
My occupation is Assistant Estates Officer, Capital Trust
Corporation, Ltd.
My residence is 10 Metcalfe St., 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 ;

40. There exist no translatory titles of the ownership, the
usufruct or enjoyment of the property of the deceased except
the following, namely :.....
Copy of which I file herewith ;

40

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 (her) Mrs.
Catherine Quinlan, the deceased's estate consists of 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 :

10 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.

20 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.

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.

30

ASSETS

\$13,500.00 Additional Statement of Asset.

Real value

Mortgage held jointly by Hugh Quinlan & A. W. Robertson on lots, 1000-1001 Ville LaSalle, Property near Montreal \$6,750.00

40

\$6,750.00

A. W. Robertson.

AFFIDAVIT

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

10 1. That I am the person who has made and signed the here-
to annexed declaration concerning the estate of Mr. Hugh Quin-
lan in his life time of Montreal, who died on the 26th day of June,
1927.

20 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 si-
tuation 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, des-
cribed 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;

30 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 man-
ner whatsoever the possession, the control of the revenue, either
in all or in part, until his death;

40 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, con-
trol 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 ap-
propriated 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.

10 4. The deceased person, namely Mr. Hugh Quinlan has not, to my knowledge and belief, disposed of any moveable or immovable 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;

20 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 if including or adding assets which benefit from an exemption of duty.

And I have signed,
E. Dubé

30 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.

40 NOTE :—The affidavit may be received by a notary, an officer of the Provincial Revenue employed in the Succession Duties Services, 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 the Provincial Revenue Offices, a certified copy of his appointment and of his oath of office.

DEFENDANT'S EXHIBIT DC-1 AT ENQUETE

*Advertise copy for Sale published in the Montreal Star,
30th. Nov. 1929.*

SALE

10 Land, Miscellaneous Equipment and Dredging Plant
Land

Parts of lots Nos. 1000 and 1001, in the Town of Ville La-
salle, in the Parish of Lachine, containing 16 arpents 70 per-
ches, and 25 arpents 82 perches; respectively.

Certain parcels of land containing 64½ acres in the 8th, 9th
and 10th concessions of the Township of Huntingdon, in the
County of Hastings, at Crookston, Ont.

20 Miscellaneous Equipment

One No. 4 Gates Gyrotory Rock Crusher.

1-3 Drum Hoisting Engine.

1-7 x 12 D.D.D.C. Hoisting Engine with Boiler.

2 Carge Office Safes (at Montreal).

Dredging Plant (at Port Colborne, Ont.)

30 DREDGE, KING EDWARD, Wooden Hull. 110 ft. long
by 36ft. wide, 10ft. draft, with 2½ c.yd. dipper. Double En-
gines, 14" x 14", Scotch Marine Boiler 10ft. dia., 10'6"
long.

TUG ETHEL Q., Wooden Hull, 75ft. long, 18ft. wide, 9'10"
draft Engine fore and aft, compound 15" x 30" x 22"
stroke.

Wooden Dump Scow, 99'6" long, 238 c.yds. capacity.

All offers should be made in writing and addressed to

40 CHAS. A. SHANNON,
L. N. LEAMY,
Joint Liquidators.

A. W. ROBERTSON, LTD.

Uptown 5327.

1440 St. Catherine St. West,
Montreal, Canada.

Certified correct,

Chas. A. Shannon,

L. N. Leamy,

Liquidators.

Published in the La Presse, Montreal, Dec. 4th 1929

In Voluntary Liquidation.

VENTE

Terrain, Machineries, Outillage à Draguer

TERRAIN

- 10 Parties des lots Nos 1000 et 1001 dans la ville de Lasalle, paroisse de Lachine, contenant 16 arpents 70 perches et 25 arpents 82 perches respectivement.

Un emplacement contenant 64½ acres dans les 8ième, 9ième et 10ième concession du canton d'Huntingdon, dans le comté de Hastings, à Crookston, Ontario.

MACHINERIES

- 1 compresseur. — No 4 Gates Gyrotory Rock Crusher.
20 Engin 1-3 — — Drum Hoisting.
Engin avec bouilloire, 1-7 x 1; D. D. D. C.
2 grands SAFES de bureau (à Montréal).

OUTILLAGE A DRAGUER

(à Port Colborne, Ont.)

- Bateau-dragueur King Edward coque en bois, 110 pieds de longueur par 36 pieds de largeur, tirant 10 pieds; levier à godet d'une capacité de 2½ v. c. Double engin 14" x 14", bouilloire Scotch Marine, 10 pieds dia. 10'6" de longueur.
30

REMORQUEUR ETHEL, Q., coque en bois, 75 pieds de long, 18 pieds de largeur, tirant 9'10", engin composé avant et arrière 15" x 30" x 22".

Chaland No 1. — Coque en bois 99'6" de longueur, capacité 238 v. c.

Toute offre devra être faite par écrit, adressée à
Chas. A. Shannon,
L. N. Leamy,

40

Liquidateurs conjoints de
A. W. ROBERTSON, LIMITED
En liquidation volontaire

Uptown 5327
1440 Ste-Catherine, Ouest.
Montréal, Can.

Certified correct,
Chas. A. Shannon,
L. N. Leamy,
Liquidators.

DEFENDANT'S EXHIBIT DR-22 AT ENQUETE

Statement of Dividends.

10 Minutes of meeting of the Liquidators at the office of A. W. Robertson, Limited, in Voluntary Liquidation on the 9th day of January, 1930.

The following accounts were passed for payment :—

Estate Hugh Quinlan, balance due on Dividends.....	1,396.02
A. W. Robertson balance due on Dividends.....	<u>1,396.03</u>

20

AND A DIVISION OF CURRENT ASSETS OF THE
CAPITAL OF THE COMPANY

TO THE ESTATE HUGH QUINLAN

55—1000—1968 C. N. Ry 4½% Bonds @ 95.00.....	52,250.00
15—1000—1937 Dom. of Canada Bonds @ 101.25....	15,187.50
26—1000—1943 Dom. of Canada Bonds)	
2½ 100—1943 Dom. of Canada Bonds)	
30 @ 101.00	26,512.50
Accrued interest	849.65
\$96250. par value	
120 Shares Bank of Toronto Stock @ 245.00.....	29,400.00
	<u>\$124,199.65</u>

Carried Forward.

DIVISION OF ASSETS
TO A. W. ROBERTSON

40 55—1000—1968 C. N. Ry 4½% Bonds @ 95.00	52,250.00
15—1000—1937 Dom of Canada Bonds 5% @ 101.25....	15,187.50
26—1000—1943 5% Dom of Canada Bonds)	
@ 101.00)	
2½ 100—1943 5% Dom of Canada Bonds)	
@ 101.00)	26,512.50
Accrued Interest	849.65
\$96250. par value	
120 shares of Bank of Toronto Stock @ 245.00.....	29,400.00
	<u>\$124,199.65</u>

The Capital Trust Corporation are instructed to divide the bonds now held by them for safe keeping as above stated.

There being no further business, the meeting then adjourned.

10 Inspectors
A. W. Robertson
B. G. Connolly
A certified copy,
L. N. Leamy.

Chas. A. Shannon,
Liquidator
L. N. Leamy
Liquidator

20 Minutes of meeting of the Liquidators L. N. Leamy and Chas. A. Shannon of A. W. Robertson Limited, in Voluntary Liquidation held on the 3rd day of April 1930.

The following account was passed for payment :

30 To pay M. J. O'Brien Limited on a/c of their one-quarter share of profits in Section 8 Welland Ship Canal Contract as at December 31st 1929 of \$86,673.63 as per amount agreed on by M. J. O'Brien Limited, and ourselves as shown on statement prepared by S. E. Clerke, Auditor of M. J. O'Brien Limited, and to advise the Capital Trust Corporation to transfer to M. J. O'Brien Limited, the following Bonds held by them for safekeeping for our Section 8, account. The accrued interest to be computed to Jan. 9th 1930 the date on which a distribution was made to the Estate Hugh Quinlan and A. W. Robertson.

	41—\$1000. D. of C Bonds 1943—5% @ 101.00.....	41,410.00
	Accrued interest Oct 15th to Jan. 9th	
	86 days @ 5%.....	483.01
	42—\$1000. D. of C Bonds 1937—5½% @ 104.50.....	43,890.00
	Accrued interest Dec. 1st to Jan. 9th	
40	39 days at 5%	245.82
	Cheque	643.80
		<hr/>
		\$86,673.63

Inspectors
A. W. Robertson
B. G. Connolly.
This is a certified copy.
L. N. Leamy.

Chas. A. Shannon
Liquidator.
L. N. Leamy,
Liquidator.

Minutes of meeting of the Liquidators of A. W. Robertson Limited, in Voluntary Liquidation held at the office of the company 1440 St. Catherine St. W. Montreal, on the 2nd day of August 1930 :

- 10 Mr. Leamy stated that there was Ninety Thousand Dollars of Dominion Government Bonds held by the Bank of Toronto, Montreal that had been approved for distribution on account of Assets, by M. J. O'Brien Limited, the Company's Solicitors, and the Capital Trust Corporation;

Be it resolved that we hereby distribute on account of Assets of this company, the Ninety thousand (\$90,000.) of 1043, 5%, Dominion of Canada Bonds, as follows :—

20 To be sent to the Capital Trust Corporation

for the estate Hugh Quinlan.....	\$45,000.00
A. W. Robertson	\$45,000.00

And that the Bank of Toronto, 414 St. James St., Montreal, be and are hereby authorized to transfer to the Estate Hugh Quinlan \$45,000. and to A. W. Robertson \$45,000.00, these bonds are held by the Bank of Toronto Montreal, Que. for safekeeping for our Section 8 Account.

The meeting then adjourned.

Chas. A. Shannon,
Liquidator.

- 30 Inspectors Approved.
A. W. Robertson

L. N. Leamy,
Liquidator.

B. G. Connolly.
This is a certified copy.
L. N. Leamy.

40 PLAINIFF'S EXHIBIT P-22 AT ENQUETE

Statement re division of assets in A. W. Robertson Limited in the form of 4 minutes of meeting Jany. 9th, 1930, April 3rd

1930, July 19th, 1930, and August 2nd 1930.

Minutes of meeting of the Liquidators at the office of A. W. Robertson, Limited, in Voluntary Liquidation on the 9th day of January, 1930.

The Capital Trust Corporation are instructed to divide the bonds now held by them for safe keeping as above stated.

There being no further business, the meeting then adjourned.

Chas. A. Shannon,
Liquidator.

10 Inspectors.

A. W. Robertson
B. G. Connolly
Certified true copy,
Chas. W. Shannon,
L. N. Leamy,
Liquidators.

L. N. Leamy,
Liquidator

20 Minutes of meeting of the Liquidators L. N. Leamy and Chas. A. Shannon of A. W. Robertson Limited, in Voluntary Liquidation held on the 3rd day of April 1930.

The following account was passed for payment :

To pay M. J. O'Brien Limited on a/c of their one-quarter share of profits in Section 8 Welland Ship Canal Contract as at December 31st 1929 of \$86,673.63 as per amount agreed on by M. O'Brien Limited, and ourselves as shown on statement prepared by S. E. Clerke, Auditor of M. J. O'Brien Limited, and to advise the Capital Trust Corporation to transfer to M. J. O'Brien Limited, the following Bonds held by them for safekeeping for our Section 8 account the accrued interest to be computed to Jan'y 9th 1930; the date on which a distribution was made to the Estate Hugh Quinlan and A. W. Robertson.

41—\$1000. D. of C. Bonds 1943 — 5% @ 101.00.....	41,410.00
Accrued interest Oct. 15th to January 9th 86 days @ 5%	483.01
42—\$1000. D. of C. Bonds 1937—5½% @ 104.50.....	43,890.00
Accrued interest Dec. 1st to January 9th. 39 days at 5%	246.82
40 Cheque	643.80
Inspectors, A. W. Robertson	<hr/>
B. G. Connolly.	\$86,673.63

Certified true copy,
Chas. A. Shannon,
L. N. Leamy,
Liquidators.

Chas. A. Shannon,
Liquidator.
L. N. Leamy,
Liquidator.

Minutes of a meeting of the Shareholders of A. W. Robertson Limited, (in voluntary liquidation) held at the office of the company 1005 Keefer Building, 1440 St. Catherine Street, West, Montreal, the 19th day of July 1930, at 10 o'clock in the forenoon.

There were present:—

10

Estate Hugh Quinlan represented by Power of Attorney to Thomas M. Holly representing	1586 shs.
A. W. Robertson representing	1584 “
J. A. O'Brien Proxy to L. N. Leamy	1 “
T. Rinfret Proxy to Chas. A. Shannon	1 “
J. L. Perron	1 “
Dr. B. G. Connolly	1 “
L. N. Leamy	1 “

20 being all the shareholders of the company, representing all the issued and outstanding capital stock of the company.

Mr. Shannon, one of the joint liquidators of the company, acted as chairman, and Mr. Leamy as Secretary of the meeting.

The Secretary laid before the meeting copy of the notice by the liquidators calling the meeting together with an affidavit of service of such notice and the same were directed to be annexed to the minutes of the present meeting.

30 The meeting was thereupon declared to be regularly constituted.

The Chairman stated to the meeting that the liquidators had made every effort to dispose of the Ville Lasalle lots belonging to the company as well as the Crookston quarries, certain miscellaneous equipment and dredging plant at Port Colborne but that, although this land and equipment had been advertised for sale both in the French and English newspapers published in the City of Montreal, no offer whatsoever had been received by the
40 liquidators.

It therefore appeared impossible to dispose of this property and equipment to outside parties and the liquidators has decided that the only solution would be to make a distribution of these assets in kind among the shareholders. As the shareholders principally interested were the Estate Hugh Quinlan and Mr. A. W. Robertson, it had been determined to divide this land and equipment between these two shareholders and consequently, two lots had been formed for division.

As the value of the property comprising one lot was smaller than that of the other, the difference had been made up by including a cash distribution in the first lot.

This a certified copy,
Chas. A. Shannon,
10 L. N. Leamy,
Liquidators.

The two lots were made up as follows:

Lot 1:—

(a) Crookston properties consisting of the following
20 parcels of land:

Part of lot 10 con. 9.1½ acre being the Lockart House

Part of lot 10 con. 9.1 acre bought from Mrs. Harris.

Part of lot 10 con. 9.30 acre South Quarry property

Part of lot 10 con. 8 10 acre between 9th concession road
allowance and C. P. R.

30 Part of lot 10 con. 9.1 acre bought from Mrs. Gray.

Part of lot 11 con. 10 5 acre This property bought in for
Taxes some years ago.

Part of lot 10 con. 9 17 acre North Quarry property (Gib-
son Quarry) 64½ acres (in all).
with the buildings erected thereon being:

1 framed yellow house
40 1 framed white bungalow with barn and garage
1 framed building used for office
2 framed small buildings
1 framed blacksmith shop with two fires tools etc. and to-
gether with the following equipment.
1500 ft assorted iron pipe and some rd steel
1 60 H. P. loco type boiler
6 (Guy) Derricks
4 steel scale boxes

	3 wooden scale boxes	
	1 Lorry stone car	
	2 steel stone cars 48" guage	
	2 2 way cement dump cars	
	600 approximate feet of 56# steel rails	
	600 approximate feet of 30# steel rails	
10	1 3 drum double cylinder hoisting engine	
	1 No. 4 Gates Gyrator stone Crusher (presently situated at Fuller Ont.)	
	1 2 drum double cylinder hoisting engine with swinger.	
	The value of the above properties, buildings and equipment fixed at	4,500.00
	(b) Two lots of land in Ville Lasalle, bearing Nos. 1000 and 1001 Parish of Lachine containing approximately forty-one acre	
20	The value of the above property is fixed at	8,000.00
		<hr/>
		12,500.00
	This a certified copy, Chas. A. Shannon, L. N. Leamy, Liquidators.	
		12,500.00
	(c) Vacant lots at Campbellford, Ont., being lots Nos. 17 to 24 inclusive block 22, Wilcox Streets, The value of the above lots is fixed at.....	400.00
30	(d) Cash Payment	12,100.00
		<hr/>
	The total value of this lot is	25,000.00

Lot 2:—

Dredging plant and equipment presently lying at Port Stanley Ont., and consisting of Dredge King Edward, official registry No. 122482

40 Tug Ethel Q. official registry No. 134349

One wooden dump scow, no registry number

The total value of this lot is fixed at 25,000.00

It was moved by Mr. O'Brien seconded by Mr. Robertson that, instead of drawing lots, the Estate Hugh Quinlan be given first choice of the two lots in question.

Mr. A. W. Robertson, on the executors of the Estate Hugh Quinlan, declared that he would give the choice to Mr. B. G. Connolly, representing Capital Trust Corporation, Limited, the other executor of the Estate Hugh Quinlan, inasmuch as he was personally interested.

10 Mr. Dr. B. G. Connolly thereupon declared that he would choose the first lot for the Estate Hugh Quinlan and Mr. Robertson declared that he was satisfied to take the second lot, being the dredging equipment.

It was thereupon moved seconded and unanimously

Resolved: That the liquidators be and they are hereby authorized to transfer to the Estate Hugh Quinlan the whole of the assets being land buildings equipment and cash making up
20 the lot No 1 hereinabove referred to.

It was thereupon moved, seconded and unanimously

Resolved: That the liquidators of the company be and they are hereby authorized to transfer to Mr. Angus W. Robertson the dredging plant at Port Stanley, forming the No 2 hereinabove referred to.

It was further moved, seconded and unanimously

30 Resolved: That the transfer by the Liquidators to the Estate Hugh Quinlan of lot No 1 hereinabove described and the transfer by the liquidators to Mr. Robertson of lot No. 2 hereinabove described be considered an equal distribution of assets by the liquidators between the said two shareholders namely, the Estate Hugh Quinlan, and Mr. A. W. Robertson.

This is a certified copy,
Chas. A. Shannon,
40 L. N. Leamy,
Liquidators.

Inasmuch as it would be necessary for the liquidators to enter into a formal deed of sale of the immoveable properties comprised in the lot to be distributed to the Estate Hugh Quinlan the following resolutions were adopted.

Resolved: That Mr. Charles A. Shannon and Mr. L. N. Leamy joint liquidators of A. W. Robertson Limited, in voluntary liquidation be and they are hereby authorized to sell, transfer and make over unto the Estate Hugh Quinlan the following immovable and moveable properties namely:

10 Lot 1:—

(a) Crookston properties consisting of the following parcels of land:

	Part of Lot 10 con.	9 1/2	acre	being the Lockart House
	“ “ “ 10 “	99 1	“	bought from Mrs. Harris
	“ “ “ 10 “	9 30	“	South Quarry Property
	“ “ “ 10 “	8 10	“	between 9th concession road allowance and C. P. R.
	“ “ “ 10 “	9 1	“	bought from Mrs. Gray
20	“ “ “ 11 “	10 5	“	This property bought in for taxes some years ago.
	“ “ “ 10 “	9 17	“	North Quarry property (Gibson Quarry)

64 1/2 acres in all

with the buildings erected thereon being:

- 1 framed yellow house
- 1 framed White bungalow with barn and garage
- 1 framed building and office
- 30 2 framed Small buildings
- 1 framed blacksmith shop with two fires tools, etc. and together with the following equipment :
- 1500 ft assorted iron pipe and some rd steel
- 1 60 H. P. Loco Type Derricks
- 6 (Guy Derricks)
- 4 Steel Scale boxes
- 3 Wooden Scale boxes
- 1 Lorry stone car
- 2 Steel stone cars 48" guage
- 40 5 2 way cement dump cars
- 600 approximate feet of 56" steel rails
- 600 approximate feet of 30" steel rails
- 1 3 drum double cylinder hoisting engine
- 1 No. 4 Gates Gyrator stone crusher (presently situated at (Fuller Ontario).
- 1 2 drum double cylinder hoisting engine with swinger.

The value of the above properties buildings and equipment fixed at 4,500.00
(b) Two lots of land in Ville Lasalle bearing Nos. 1000 and 1001 Parish of Lachine containing approximately forty-one acres.

The value of the above property is fixed at..... 8,000.00

10 12,500.00

This is a certified copy.
Chas. A. Shannon,
L. N. Leamy,

Liquidators.

12,500.00

(c) Vacant lots at Campbellford, Ont., being lots Nos. 17 to 24 inclusive block 22, Wilcox Street.

The value of the above lots is fixed at..... 400.00

20 (d) Cash payment 12,100.00

The total value of this lot is 25,000.00

for and in consideration of the sum of \$1.00 payable in cash upon the execution of the deed of sale and further that the said liquidators be and they are hereby authorized to sign and execute a notarial deed of sale for the said emplacement in favour of the Estate Hugh Quinlan, consenting therein to such terms and conditions as they may deem advisable.

It was further moved, seconded and unanimously

30 Resolved: That Mr. Charles A. Shannon and Mr. L. N. Leamy joint liquidators of A. W. Robertson Limited, (in voluntary liquidation) be and they are hereby authorized to execute an Indenture of sale to sell transfer and make over unto the Estate Hugh Quinlan the following parcels of land namely

Lot 1

(a) Crookston properties consisting of the following parcels of land:

40 Part of lot 10 con. 9 1/2 acre being the Lockhart House
" " " 10 " 9 1 " bought from Mrs. Harris
" " " 10 " 8 10 " between 9th concession road allowance and C. P. R.
" " " 10 " 9 30 " South Quarry Property
" " " 10 " 9 1 " bought from Mrs. Gray
" " " 11 " 10 5 " This property bought in for taxes some years ago
" " " 10 " 9 17 " North Quarry property (Gibson Quarry)

64 1/2 acres (in all) 4,500.00...

with the buildings erected thereon being:

- 1 framed Yellow house
- 1 framed White Bungalow with barn and garage
- 1 framed Building used for office
- 2 framed small buildings
- 1 framed Blacksmith shop with two fires tools etc.

10 (b) The lots of land in Ville Lasalle bearing Nos 1000 and 1001 Parish of Lachine containing approximately forty-one acres.
 The value of the above property is fixed at \$ 8,000.00

12,500.00

(c) Vacant lots at Campbellford Ont. being lot Nos. 17 to 24 inclusive block 22 Wilcox Street.

The value of the above property is fixed at 400.00

Cash 12,100.00

20

\$25,000.00

This is a certified copy,
 Chas. A. Shannon,
 L. N. Leamy,
 Liquidators.

Description of properties as follows:

30 Firstly: All and singular those certain parcels or tracks of lands and premises situate lying and being in the Town of Campbellford in the County of Northumberland and being composed of lots numbers seventeen (17) eighteen (18) nineteen (19) twenty (20) twenty-one (21) twenty-two (22) twenty-three (23) and twenty-four (24) on the northerly side of Wilcox Street in Block XXII containing one acre and three fifths of an acre more or less according to a survey and plan of the Village, (now Town) of Campbellford made by C. F. Caddy Esq., P. L. S. and registered A. D. 1885.

40 Secondly: All and singular that certain parcel or tract of land and premises situate lying and being composed of that part of lot number ten in the Ninth Concession of the Township of Huntingdon in the County of Hastings more particularly described as follows: Commencing at the intersection of the north side of the present travelled road crossing said lot in the Village of Crockston with the east limit of the right of way of the North Hastings Branch of the Canadian National Railways, Thence

easterly along the northerly side of said travelled road thirteen chains and fifty-four links to the intersection of same with the easterly limit of said lot, Thence north sixteen degrees west along said easterly limit of said lot seventeen chains and sixty links to the foot of the limestone ridge Thence in a straight line in a westerly direction to a point in the east
10 limit of said railway right of way distant eighteen chains and twelve feet measured northerly along said east limit from the point of commencement Thence southerly along said east limit of said railway right of way to the point of commencement.

Thirdly: All that part of said lot number ten in the Ninth Concession of the said Township of Huntingdon, lying east of the right of way of the Canadian National Railways and south
20 of the Sodom Road running from the Madoc Gravel Road to Tweed across said lot, Excepting Thereout and Therefrom a piece of land heretofore conveyed by Alice Harris to Samuel Wickens by deed dated 26th day of October A. D. 1912 and registered in the Registry Office for the County of Hastings on the 29th day of October A. D. 1912 in Book "Q" for the said Township of Huntingdon as Number 7241 which said parcel contains 5,500 square feet of land and may be described by metes and bounds as follows:— Commencing at the angle formed by the east boundary of the said Railway right of Way and the Southern
30 Boundary of the Sodom Road, Thence easterly along said south boundary of the said Sodom Road, a distance of fifty-five feet more or less to a point Thence southerly and parallel to the said east boundary of said railway right of way a distance of one hundred feet to a point, Thence westerly a distance of fifty-five feet to the said east boundary of said railway right of way, Thence northerly along said east boundary of said railway right of way one hundred feet to place of beginning.

Fourthly: All that part of lot number ten aforesaid in the
40 Ninth Concession of the said Township of Huntingdon more particularly described as follows:—Commencing at a point on the southern boundary of said Sodom Road at the intersection of same with the western boundary of the said Canadian National Railways right of way Thence westerly along said southern boundary of said Sodom Road a distance of one hundred and fourteen feet. Thence southerly at right angles to the said southern boundary of said road a distance of two hundred and ninety-

four feet Thence easterly parallel to the southern boundary of the said Sodom Road to the western boundary of the said railway right of way, Thence north along the western boundary of said railway right of way to the place of beginning. Excepting Thereout and Therefrom a piece of land at the north east corner of this parcel heretofore conveyed to one James Kirley by Elizabeth Prest by deed duly registered in the Registry office for the County of Hastings on the 4th day of July A. D. 1900 in Book "N" for the Township of Huntingdon as Number 5510 and which said excepted part may be more particularly described as follows:—Commencing at a point where the southern boundary of said Sodom Road intersects the western boundary of the said railway right of way Thence southerly along the western boundary of said railway right of way a distance of two hundred and ninety-two feet Thence westerly at right angles sixty seven feet Thence northerly at right angles one hundred and eighty five feet Thence easterly at right angles twenty eight feet Thence northerly at right angles one hundred and seven feet to the Sodom Road Thence easterly along the southern boundary of said Sodom Road to the place of beginning.

Fifthly: All that part of lot number eleven in the Ninth Concession of the said Township of Huntingdon containing one acre of land more or less situated at the north west corner of that part of said lot eleven lying south of the said Sodom Road running across said lot said parcel of land being bounded on the north by the said road on the west by the boundary line of said lot on the south by a fence now erected upon said lands and on the east by a line which if drawn from north to south would enclose one acre of land as shown by a sketch or survey annexed to a deed bearing date the sixth day of February A. D. 1921 from May Ann Gray to Crookston Quarries Limited which deed was duly registered in the Registry Office for the county of Hastings in Book "R" for the Township of Huntingdon as Number 8553.

Sixthly: All that part of the east half of lot number ten in the eighth Concession of the said Township of Huntingdon lying north of the right of way of the Canadian Pacific Railway and south of the Concession Road between the eighth and ninth concessions of the said Township of Huntingdon Excepting Thereout and Therefrom two certain parcels of land heretofore conveyed to Frank Ryan by two deeds duly registered in the Registry office for the County of Hastings which said two parcels of land have together a width of seven rods and a depth

north and south of twenty rods and which said two excepted parcels are situated at the north west corner of said last half of said lot: and Also Excepting Thereout and Therefrom a piece of land at the north east corner of said premises more particularly described as follows:— Commencing at the north east corner of said lot Thence southerly along the eastern side line of said lot three hundred and twelve feet Thence running westerly at right
10 angles one hundred and four feet Thence running northerly at right angles one hundred and four feet Thence running westerly at right angles one hundred and four feet Thence running northerly at right angles one hundred and thirty three feet Thence running westerly at right angles fifty feet Thence running northerly at right angles seventy five feet Thence running easterly at right angles two hundred and fifty eight feet to the place of beginning:

Also and Together With The Following goods and chattels
20 namely: 1500 ft assorted iron pipe and some rod steel, 1 60 H.P. Loco Type boiler, 6 Guy Derricks 4 steel scale boxes, 3 wooden scale boxes, 1 lorry stone car, 2 steel stone car 48" guage, 5 two way cement dump cars, 600 feet of 56 pounds steel rails; 1 3 drum double cylinder hoisting engine; 600 feet more or less of 30 pound steel rails, 1 No. 4 Gates Gyrator stone crusher presently situated at Fuller, Ontario 1 2 drum double cylinder hoisting engine with swinger, for and in consideration of the sum of \$1 00 payable in cash upon the execution of the said Indenture of Sale; and further that the said Liquidators be and they are
30 hereby authorized to consent to the insertion of such terms and conditions in the said Indenture of Sale as they may deem advisable.

This is a certified copy,
Chas. A. Shannon,
L. N. Leamy,
Liquidators.

40 for and in consideration of the sum of \$1.00 payable in cash upon the execution of the said Indenture of Sale; and further that the said liquidators be and they are hereby authorized to consent to the insertion of such terms and conditions in the said Indenture of Sale as they may deem advisable and also a cash payment of \$12,100.00

It was therefore moved seconded and unanimously

Resolved: That Mr. Charles A. Shannon and Mr. L. N. Leamy joint liquidators of A. W. Robertson Limited, (in voluntary liquidation) be and they are hereby authorized to execute such deeds and documents as may be necessary in order to transfer

to Mr. A. W. Robertson the title of Dredge King Edward Official registry No. 122482, and Tug Ethel official registry No. 134349, one wooden dump scow.

There being no further business, the meeting then adjourned.

10

Approved :

A. W. Robertson
Thomas M. Holly
Att. For Capital
Trust Corporation
Executor

Chas. A. Shannon,
Liquidator.
L. N. Leamy,
Liquidator.

This is a certified copy,
Chas. A. Shannon,

20

L. N. Leamy,
Liquidators.

Minutes of meeting of the Liquidators of A. W. Robertson Limited, in Voluntary Liquidation held at the office of the company 1440 St. Catherine St. W., Montreal, on the 2nd day of August 1930:

30 Mr. Leamy stated that there was Ninety Thousand Dollars of Dominion Government Bonds held by the Bank of Toronto, Montreal that had been approved for distribution on account of Assets, by M. J. O'Brien Limited, the Company's Solicitors, and the Capital Trust Corporation:

Be it resolved that we hereby distribute on account of Assets of this company, the Ninety thousand (\$90,000.) of 1943, 5%, Dominion of Canada Bonds, as follows:—

40

To be sent to the Capital Trust Corporation for the estate Hugh Quinlan \$45,000.00
A. W. Robertson \$45,000.00

And that the Bank of Toronto, 414 St. James St., Montreal, be and are hereby authorized to transfer to the Estate Hugh Quinlan \$45,000. and to A. W. Robertson \$45,000.00. these bonds are held by the Bank of Toronto Montreal, Que for safekeeping for our Section 8 Account.

The meeting then adjourned.

Inspectors approved:

A. W. Robertson,

B. G. Connolly.

10 This is a certified copy,

Chas. A. Shannon,

L. N. Leamy,

Liquidators.

Chas. A. Shannon,

Liquidator.

L. N. Leamy,

Liquidator.

DEFENDANT'S EXHIBIT DC-7 AT ENQUETE

*Letter to Hon. J.-L. Perron, K.C., from Capital Trust
Corporation Ltd.*

20

Hon. J.-L. Perron, K.C.,

P.O. Box 2038,

Montreal, Que.

March 12, 1930.

Dear Sir:—

Re:—Hugh Quinlan Estate, Ville Lasalle Lots 23f

30 We have received from A. W. Robertson, Limited, in voluntary liquidation, letter dated March 11th, 1930, reading as follows:

“We have credited the Estate Hugh Quinlan and A. W. Robertson each with \$2,362.50 being the interest due on Mortgage on Lasalle property from date of Mortgage July 1st, 1922 to July 1st, 1927. Mr. Robertson is agreeable to forego the interest from 1927 to date of payment of mortgage June 4th, 1929.

40 “If this is satisfactory, our Notary Mr. Biron is anxious to put through the discharge; but he states that early last year he sent you some documents in this matter, and they have never been returned nor has he heard from you. In conversation with Mr. Biron today he stated that you were to supply him with a certificate from the Succession Duty Office re this.”

This is in connection with the mortgage we understand was held jointly by A. W. Robertson and Hugh Quinlan on the Lasalle property, said mortgage was paid in full on June 4th, 1929, the estate having received its share therein, being \$6,750.00.

10 No interest was received at the time, as we understood from letter written to you by Mr. Robertson on June 4th, 1929, copy of which he forwarded to us, that he had discussed the matter of interest and that there seemed no valid reason why to pay interest, because it is taxable, and all the assets of A. W. Robertson Limited being to be divided equally between the Quinlan Estate and himself.

Apparently Mr. Robertson has decided to pay interest from date of Mortgage, July 1st, 1922 to July 1st, 1927, and to forego interest from July 1st, 1927 to date of payment June 4th, 1929, as per liquidators' letter quoted hereinabove.

Do you see any objection to the foregoing of interest from July 1st, 1927 to June 4th, 1929, as suggested in said letter?

20

Yours very truly,

Capital Trust Corporation, Ltd.,
per: (Sgd. E. L. Parent)
E. L. Parent, L.A.
Manager of Estates Department.

ELP/PEM

Certified copy of copy on file 23F

Paul Mackay,

30

DEFENDANT'S EXHIBIT DC-6 AT ENQUETE

*Letter to Capital Trust Corporation Ltd., from
Hon. J.-L. Perron, K.C.*

PERRON-VALLEE ET PERRON
MONTREAL, QUE.

April 17th, 1930.

40 Capital Trust Corporation, Ltd.,
10 Metcalfe Street,
Ottawa, Ontario.

Re:—Hugh Quinlan Estate Ville Lasalle Lots 23F

Dear Sirs:—

I wish to acknowledge receipt of your letter of March 12th, 1930.

Owing to my absence at Quebec it has been impossible for me to look into this matter earlier.

I have taken this matter up with A. W. Robertson Limited and find that the reason for which they decided to pay interest on the mortgage on the Lasalle property from July 1st 1922 to 10 July 1st 1927, and to forego interest from July 1st, 1927, to the date of payment, arose from the fact that in making their income tax returns for the first period they showed the interest as paid.

I see no objection whatever to the foregoing of interest for the last two years since the unpaid interest will merely go to swell the assets of the company which will thereafter be divided equally between the estate Quinlan and Mr. Robertson.

Yours very truly,

20

SGD. (J. L. Perron)

JLP/DD

Certified true copy of original on file.

Paul Mackay,

PLAINTIFF'S EXHIBIT P-48 AT ENQUETE

Letter to Messrs Tanner and Desaulniers, from A. M. Harnwell,
30 *covering other exhibits filed*

CONSOLIDATED SAND & GRAVEL LIMITED

24, Rose Avenue, Toronto-5 September 19th 1930.

Messrs Tanner & Desaulniers,
210, St. James St., W.,
Montreal, Quebec.

40 Dear Sirs:—

As agreed, I am enclosing herewith certified copies of correspondence as enumerated below, all of which I trust you will find in order,

Exhibit A:—Certified copy of letter from Mr. J. F. M. Stewart to Mr. A. W. Robertson, under date of May, blank date, 1928, setting forth the understanding re the purchase of the shares of stock of the Fuller Gravel Limited.

N.B.—There appears to have been a subsequent agreement changing the terms of purchase from \$150,000.00, to \$180,000.00, and the purchasers take over all the liquid assets and assume all the liabilities, Mr. A. W. Robertson, Guaranteeing any liabilities over \$7,500.00. I have been unable to locate this agreement or a copy of same, therefore I am unable to send a certified copy at the present time, but if I can locate it at a later date I will send you a certified copy,

Exhibit B:—Certified copy of that portion of a letter from Messrs Rowell, Reid, Wright & McMillan setting forth the purchase price of the stock both Preferred & Common, of the Fuller Gravel Limited,

Exhibit C:—Cheque for \$180,000.00 made to A. W. Robertson and signed by the Consolidated Sand & Gravel Limited,

Exhibit D:—Certified copy of the liabilities of Fuller Gravel Limited, at the time Consolidated Sand & Gravel Limited paid for the Preferred and Common Stock of Fuller Gravel Limited,

N. B.—From the records we have there appears to have been at the time of purchase 379 acres, in the Fuller Gravel Limited property,

Exhibit E:—Check for \$732,083.33, issued by Standard Paving & Materials Limited, to Mr. T. J. Dillon,

Exhibit F:—Letter under date of February 11th 1929, from Mr. E. W. Wright, to Mr. J. E. Russell, setting forth the terms of purchase of the Stock of the National Sand & Materials Limited,

N.B.—Under the terms of purchase a guarantee was given by Mr. T. J. Dillon and Mr. C. G. McGhie, and Mr. A. F. Fifeild, re undisclosed liabilities, these liabilities amounted to quite a large sum, the result being that the three persons mentioned had to pay to the Standard Paving & Materials Limited the \$24,000., or in other words, National Sand & Materials Ltd actually received the amount of Standard Paving & Materials Limited cheque for \$732,083.33 less the \$24,000.00 or \$708,083.33,

I did not take a memorandum of the various correspondence I agreed to furnish certified copies of, but if I remember correctly, I have furnished them all as stated above, I wish you

would check with the Court record and ascertain if I have omitted any and if I have I will try and furnish what I have omitted,

10 Regarding the subsequent agreement, regarding the purchase of the Fuller Stock from \$150,000.00 to \$180,000.00 I wish you would have a good search made around Mr. Tanner's desk or his papers, for I was so sure I had it with the papers when we were looking at them before we went to the Court in the morning, I put what we were looking at in my satchel, and I did not open it again till we were at lunch, and I could not find it there when we were looking over the papers, I do not think it makes very little difference if it is not located, as the records show that the transaction as actually completed and carried out was \$180,000.00 cash for the Preferred & Common Stock and Mr. Robertson was to make good any liabilities in excess of \$7,500.00, which has
20 been done,

It has taken me the best part of a day to get these copies all prepared and check up other matters pertaining to these records, and I am attaching my account herewith for this extra work, which will be in addition to the amount of \$42.50 allowed me by the court and of which I have already been paid by Mr. Pennington \$29.20.

Yours very truly,

A. M. Harnwell.

30

PLAINTIFF'S EXHIBIT P-28 AT ENQUETE

Quinlan Robertson and Janin, Limited.
Dividends since June 26, 1927

Montreal, Que., October 30th. 1930.

40 I hereby state that no Dividends have been declared by Quinlan, Robertson & Janin Limited, from June 26th. 1927, nor since that date by either Robertson & Janin, Limited, or Alban Construction Limited.

C. J. Malone,
Secretary,
Alban Construction Limited.

(seal)

PLAINTIFF'S EXHIBIT P-29 AT ENQUETE

*Quinlan, Robertson and Janin, Limited. Dividends.
Back dividends declared prior to June 26 1927*

10

Montreal, Que., October 30th. 1930.

I hereby wish to make the following statements :

On March 31st. 1925, a Dividend was declared by
Quinlan, Robertson & Janin, Limited, amounting to \$159,947.54

20 On December 24th, 1925, an amount of \$13,500.00 was
authorized to be paid by the Board of Directors on the Dividend
declared on March 31st. 1925, and was paid to the following share-
holders :

Mr. A. W. Robertson	4,500.00	
Mr. Hugh Quinlan....	4,500.00	
Mr. Alban Janin	4,500.00	— 13,500.00

30 On January 15th. 1926, an amount of \$31,500.00 was autho-
rized to be paid by the Board of Directors on the Dividend
declared on March 31st. 1925, and was paid to the following share-
holders :

Mr. A. W. Robertson	10,500.00	
Mr. Hugh Quinlan	10,500.00	
Mr. Alban Janin	10,500.00	— 31,500.00

40 On May 3rd. 1926, an amount of \$30,000.00 was authorized to
be paid by the Board of Directors on the Dividend declared on
March 31st. 1925, and was paid to the following shareholders :

Mr. A. W. Robertson	10,000.00	
Mr. Hugh Quinlan	10,000.00	
Mr. Alban Janin	10,000.00	— 30,000.00

On April 28th, 1928, an amount of \$6,500.00 was authorized to be paid by the Board of Directors on the Dividend declared on March 31st, 1925, and was paid to the following shareholders:

	Mr. A. W. Robertson	4,332.71		
	Mr. Alban Janin	2,165.41		
10	Mr. C. J. Malone	1.88	—	6,500.00
		<u> </u>		

On August 30th, 1928, an amount of \$5,000.00 was authorized to be paid to the shareholders by the Board of Directors on the Dividend declared on March 31st, 1925, and was paid to the following shareholders:

	Mr. A. W. Robertson	3,332.37		
	Mr. Alban Janin	1,666.18		
20	Mr. C. J. Malone	1.45	—	5,000.00
		<u> </u>		

On February 6th, 1930, an amount of \$21,000.00 was authorized to be paid by the Board of Directors on the Dividend declared on March 31st, 1925, and was paid to the following shareholders:

	Mr. A. W. Robertson	13,997.97		
	Mr. Alban Janin	6,995.95		
	Mr. C. J. Malone	6.08	—	21,000.00
30		<u> </u>	—	<u>\$107,500.00</u>

Balance of Dividend Declared But not Paid \$ 52,447.54
I hereby certify that the above information is correct.

C. J. Malone,
Secretary,
Alban Construction Limited.
(Seal)

DEFENDANT'S EXHIBIT DR-31 AT ENQUETE

Copy of Release

10

THE BANK OF TORONTO,

Main Branch,

Toronto, 2, November 28th, 1930.

James L. Carson Esq.,

20 Manager,
The Bank of Toronto,
Montreal, Quebec.

Re:—Ontario Amiesite Ltd.

Dear Mr. Carson:—

30 Responding to your wire of yesterday we are enclosing
guarantee form for \$60,000. executed by Messrs. Robertson, Janin,
Miller, Rayner and the late Hugh Quinlan. This guarantee was
replaced by a new form under date of March 12th, 1928, signed
by other parties in order to release the late Hugh Quinlan and
according to our records the guarantee was duly cancelled as of
that date.

Yours very truly,

SGD. R. H. Cardy,
Manager.

SGD. R. J. Burtis,
Assistant Manager.

40 RHC: L.

Encl. 1

Compared with the original and found correct.

June 10th, 1931.

Proaccountant.

H. B. Anderson,

Proaccountant.

DEFENDANT'S EXHIBIT DR-7 AT ENQUETE

*Letter to Messrs S. McCord & Co., Ltd., from G. M. Barnes
Manager, Royal Bank, Toronto.*

10

THE ROYAL BANK OF CANADA
Queen & Broadview Branch,

Toronto 8, Ont., 1st December, 1930.

Messrs. S. McCord & Co. Ltd.,
611 King St. East,
Toronto, Ont.

20 Dear Sirs:—

As requested by you we confirm that on 26th May, 1928,
there was deposited to your credit at this Branch the amount of
\$7,500. We also advise that on 14th November 1928, there was
a sum of \$3,000. deposited to the credit of Mr. G. S. McCord.

Yours truly,

G. M. Barnes,
Manager.

30

PLAINTIFF'S EXHIBIT P-70 AT ENQUETE

Details (Malone) re: \$4,386.67 (Macurban)

Montreal, Que., December 3rd. 1930.

40 DETAILS OF AMOUNT OF \$4,386.67 SHOWN ON THE
FINANCIAL STATEMENT OF QUINLAN, RO-
BERTSON & JANIN, LIMITED, FOR YEAR
ENDING MARCH 31st. 1927, AS OWING BY
MACURBAN ASPHALT LIMITED

Journal Slip No. 1311 — Plant purchased from Jaffe Machinery	
Exchange	800.00
Journal Slip No. 1332 — Truck charges for hauling materials.....	34.50

	Journal Slip No. 1345 — Materials, purchased from Stores Department of Quinlan, Robertson & Janin Limited	263.69
	Freight charges of C.P.R. to St. Vincent de Paul	391.45
10	Accrued Pay Roll charges to March 31st. 1927	138.50
	Invoice No. 3130 — Blaiklock Bros. Ltd. — Duty on Plant.....	329.24
	“ No. 3132 — Building Products Ltd. — Materials.....	48.48
	“ No. 3148 — Canada Cement Co. — Cement	100.00
	“ No. 3156 — J. P. Dupuis Ltd. — Lumber	48.19
	“ No. 3177 — Jaffe Machinery Exchange — Boiler	1,000.00
	“ No. 3183 — Kinney Mfg. Co. — Pump	944.00
	“ No. 3189 — Mount Royal Foundry Co: — Castings	25.01
	“ No. 3194 — Montreal Blue Print Co. — Blue Prints	4.19
20	“ No. 3229 — Steel Co. of Canada — Wire Nails	259.42
		<hr/>
		\$4,386.67

I hereby certify the above to be the correct particulars and figures making up the total of \$4,386.67 as shown above.

C. J. Malone,
Secretary.

30 DEFENDANT'S EXHIBIT DR-13 AT ENQUETE

Copy of Deposit Savings account from bank Book, Tummon

BANK OF MONTREAL,
Tweed, Ont.

Tweed, Ont., Dec. 5th. 1930.

W. E. Tummon Esq.,
Tweed, Ont.

40 Dear Sir:

We hereby certify that on May 30th 1928 you deposited in your savings account No 4303 the sum of Forty-two hundred and Forty-seven dollars and thirty-five cents being proceeds of a cheque signed A. W. Robertson for \$4,250. drawn on Bank of Toronto, Montreal.

Yours truly,
W. G. C. Spaceman,
Manager.

THE ROYAL BANK OF CANADA

Tweed, Ont., Dec. 6, 1930.

To whom it may concern:—

This is to certify that on December 3, 1928, Mr. W. E. Tummon, of Tweed, Ont., deposited to the credit of his Savings Account at this branch of the Bank, Four Hundred and Seventy-four 35/100 Dollars. (\$474.35) of which Two Hundred and fifty 00/100 Dollars was a cheque of A. W. Robertson, drawn on the Bank of Toronto, Montreal, as revealed by Cheque List sent to our Montreal Branch on that date.

We hereby attach a copy of the deposit slip of that date, covering the transaction.

20 Yours truly,

For The Royal Bank of Canada,
Tweed, Ont.

F. G. Hunter,
Manager.

PLAINTIFF'S EXHIBIT P-53 AT ENQUETE

30 *Statement of Dividend declared and paid since June 1929, in Macurban Asphalt Ltd.*

MACURBAN ASPHALT LIMITED
2020, Union Avenue

Montreal.

To whom it may concern:—

The following is a statement of dividends paid between June 26th, 1927 and September 15th, 1928:—

40	Date of Declaration	Amount of Dividend
	May 19, 1928	\$25,000.00
	Aug. 1, 1928	51,985.05
	Aug. 30, 1928	2,000.00
		<hr/>
		\$78,985.05

I hereby certify that the above is a true and correct statement.

Montreal, December 5th, 1930.

Thos. F. McClean,
Secretary.

PLAINTIFF'S EXHIBIT P-54 AT ENQUETE

*Statement of Dividends declared and paid since June 28th 1927
in Amiesite Asphalt Limited*

10

MACURBAN ASPHALT LIMITED
2020, Union Avenue

Montreal.

To whom it may concern:—

The following is a statement of dividends paid between June 26th, 1927 and September 15th, 1928:—

20	Date of Declaration	Amount of Dividend
	March 27th, 1928	\$27,000.00
	August 30, 1928	6,000.00
		<hr/>
		\$33,000.00

I hereby certify that the above is a true and correct statement.

Thos. F. McClean,
Secretary.

30 Montreal, December 5th, 1930.

40

Part IV — JUDGMENT & NOTES

10

JUGEMENT DE LA COUR SUPERIEURE:

Le 6ième jour de février, 1931.

Présent: L'Honorable Juge Martineau.

La Cour, après avoir entendu les parties, par leurs avocats, sur le mérite de la présente cause, — avoir examiné la procédure, les pièces produites, entendu la preuve et avoir délibéré:

Attendu que les demanderesses allèguent, en substance:

Que leur père, Hugh Quinlan, est décédé le 27 juin 1927; que par son testament fait le 14 avril 1926, devant Mtres Edouard Biron et Eugène Poirier, il a institué son épouse et ses enfants ses légataires en usufruit et ses petits et arrière petits enfants ses légataires en propriété; qu'il a nommé les défendeurs, savoir: A. W. Robertson et le Capital Trust Corporation, ses exécuteurs testamentaires et fiduciaires de la fiducie qu'il créait, continuant
30 leurs pouvoirs au delà de l'an et jour, et aussi longtemps qu'il serait nécessaire; que les défendeurs ont procédé à l'inventaire sans leur en donner avis non plus qu'aux autres intéressés; que cet inventaire n'est pas fait en la forme requise par la loi; qu'il est incomplet et erroné; qu'ils ont refusé de leur en fournir une copie; qu'elles leur ont demandé un compte de leur administration et que l'état qu'ils leur ont envoyé est, comme l'inventaire, illégal, incomplet, erroné et insuffisant; que le 22 juin, le défendeur s'est fait céder et transporter 250 actions de la compagnie
40 Amiésite Asphalt, alors que leur père qui les détenait n'était pas *compos mentis*, pour le prix de \$100.00 par action, lorsque la valeur en était de \$1000.00 par action; que dans le courant de l'année 1928 le défendeur s'est aussi fait transporter et céder par la défenderesse 1,150 actions de la compagnie Quinlan, Robertson & Janin, appartenant à la succession, pour la somme de \$250.00, alors que la valeur de chaque action était de \$700.00, plus 550 actions de la compagnie Fuller Gravel Co., pour un prix nominal, alors qu'elles valaient \$300,000.00; que toutes ces ventes

qui étaient illégales et frauduleuses leur ont été cachées; que les défendeurs ont frauduleusement omis de porter en l'inventaire 200 actions de la Compagnie Ontario Amiesite appartenant à la succession; que toute l'administration des défendeurs témoigne de leur incapacité absolue;

10 Attendu que les demanderesses demandent:

Que les défendeurs soient destitués de leurs fonctions:

Qu'ils soient condamnés à leur rendre compte sous serment, avec pièces justificatives etc;

20 Que les dites ventes et transferts soient annulés, la succession déclarée propriétaire des dites actions, et qu'à défaut de les lui remettre, le défendeur soit condamné à en payer la valeur, les demanderesses autorisant la succession à rembourser au défendeur ce qu'il lui a payé;

Qu'il soit déclaré que tous les profits et dividendes accrus et payés sur les dites actions depuis les dites ventes et transferts sont aussi la propriété de la succession;

Que le dit inventaire soit déclaré non avenu;

30 Attendu que la défenderesse plaide, en plus, en substance: qu'elle n'a cédé au défendeur aucune action de la compagnie Fuller Gravel Co., et que s'il possède ces actions, il les a acquises de personnes qui lui sont inconnues; qu'avant son décès, M. Quinlan était propriétaire de 1151 actions dans la cie Quinlan, Robertson & Janin, Limited, de 250 dans la compagnie Amiesite Asphalt Limited, de 200 dans la compagnie Ontario Asphalt, Limited; que dans le cours du mois de juin et alors que M. Quinlan était en état de donner un consentement valable il avait transporté et délivré au défendeur ces dites actions aux termes et conditions contenus dans une lettre du 20 juin signée par le
40 défendeur; que pour cette raison elle n'avait pas considéré que ces actions appartenaient à la succession; que quelque temps après le décès de M. Quinlan le défendeur l'informe qu'il n'avait pu trouver un acquéreur pour ces actions et qu'en exécution de son engagement avec M. Quinlan il lui paye la somme de \$250,000. fixée entre lui et M. Quinlan; elle fut avisée par l'Honorable M. Perron, l'avocat de la succession de recevoir la dite somme; que c'est par l'erreur d'un de ses employés subalternes qu'elle a

10 entré comme appartenant encore à la succession les 1151 actions de la compagnie Quinlan, Robertson & Janin; qu'elle aurait dû au contraire comprendre ce prix de vente dans l'actif de la succession; que de plus, par un arrangement intervenu le 17 juin 1925 entre M. Quinlan, le défendeur et M. Janin, les seuls intéressés dans la compagnie Quinlan, Robertson & Janin, en cas de décès de l'un des trois les survivants avaient le privilège jusqu'à la prochaine assemblée annuelle, d'acheter les actions de la compagnie Quinlan, Robertson & Janin à \$125.00 l'action et celles de l'Amiesite Asphalt à \$25.00, cet arrangement pouvant se continuer d'année en année suivant qu'il serait décidé à ces assemblées annuelles; que par oubli cet arrangement n'a pas été continué pour les années suivantes; que s'il l'eût été, le prix payable pour les actions des compagnies Quinlan, Robertson & Janin et Amiesite Asphalt aurait été de \$125. 125.00; que les actions de la Ontario Amiesite n'avaient alors aucune valeur; qu'elle a administré les affaires de la succession avec diligence et a toujours suivi les conseils de M. Perron spécialement nommé l'avocat de la succession par le testament; qu'elle ne connaît aucune chose dont le défendeur Robertson est comptable et qu'elle n'a jamais reçu d'informations pouvant le lui faire supposer, ni requise de prendre contre lui aucune poursuite; que l'état de compte depuis le décès de M. Quinlan au 31 décembre 1927 envoyé aux demanderessees a été préparé par l'auditeur de la Succession; qu'elle est prête à leur envoyer pareil état tous les ans;

30 Attendu que le défendeur Robertson, en sus des faits et moyens invoqués par la défenderesse plaide: qu'il a acquis les actions après avoir en vain cherché à les vendre à d'autres; qu'il a administré les biens de la succession avec toute la diligence voulue; que les demanderesses n'ont pas qualité pour demander la résiliation des dites ventes; que cette résiliation ne peut dans tous les cas être prononcée sans qu'il soit remboursé des sommes qu'il a payées, ce que les demanderesses ne peuvent faire ni autoriser, l'offre qu'elles font à cet effet étant illégale, nulle et de nul effet;

40 Considérant que le défendeur Robertson n'a pas prouvé que M. Quinlan avait agréé à sa lettre du 20 juin 1927, et qu'il n'a pas non plus prouvé qu'il lui avait autrement cédé et vendu ses actions dans les dites compagnies Quinlan, Robertson & Janin, Amiesite Asphalt, Ontario Amiesite Asphalt;

Considérant en conséquence que c'est illégalement que le défendeur a inséré son propre nom dans les transferts signés en

blanc par M. Quinlan le 21 mai 1927 pour ses 1151 actions dans la compagnie Quinlan, Robertson & Janin, et 250 dans la compagnie Amiesite Asphalt;

10 Considérant que c'est aussi illégalement que le défendeur s'est fait transporter les 200 actions dans la compagnie Ontario Amiesite Asphalt;

Considérant aussi que l'entrée des dits transferts dans les livres des dites compagnies et l'acceptation d'iceux étaient illégales, nuls et de nul effet;

20 Considérant que sur les 600 actions de la compagnie Fuller Gravel transférées au nommé Tummon, 200 seulement avaient été acquises par lui, et que les 400 autres devaient être vendues à des personnes qui ont subséquemment refusé de les acheter;

Considérant que ces 400 actions retournaient dès lors à la succession et que le défendeur ne pouvait s'en porter acquéreur;

Considérant, en conséquence, que la vente qu'il s'en est fait consentir est, ainsi que le transfert des dites actions, illégale, nulle et de nul effet;

30 Considérant que le défendeur doit être condamné à payer à la succession la valeur des dites actions, à défaut par lui de les lui remettre, déduction faite des \$250,000.00 qu'il a payés;

Considérant que la valeur des actions de la compagnie Quinlan, Robertson & Janin était de \$272,928.00, et celles de la compagnie Amiesite Asphalt de \$100,000.00;

Considérant cependant que les actions de la compagnie Ontario Amiesite Asphalt n'avaient aucune valeur par elles-mêmes;

40 Considérant que les actions de la compagnie Fuller Gravel ne valaient que \$50.00 l'action, mais que la succession aurait vendu les 400 qui lui appartenaient, mais que le défendeur Robertson s'est fait illégalement transporter, pour \$90.00 l'action;

Considérant en conséquence que le défendeur doit rembourser à la succession la somme de \$36,000.00 à défaut par lui de remettre les dites actions, déduction faite des \$20,000.00 que la succession a reçues;

Considérant que le défendeur a agi dans ces diverses circonstances de bonne foi et sur l'avis de M. Perron qu'il avait le droit d'agir ainsi ;

10 Considérant pour cette raison que ces achats et transferts d'actions ne sont pas une cause de destitution ;

Considérant que les demanderesses n'ont prouvé contre les défendeurs aucun acte de négligence ou d'incapacité pouvant justifier leur destitution ;

20 Considérant que les conclusions prises par les demanderesses aux fins que les défendeurs soient condamnés à leur rendre compte étaient des conclusions accessoires à celle demandant leur destitution, et qui ne peuvent être accordées si la principale est renvoyée ;

Considérant de plus qu'alors même que cette conclusion en serait une principale, qu'elle ne pourrait être accordée, la reddition de compte demandée par les demanderesses ne pouvait être ordonnée qu'à la fin de la fiducie ;

Considérant que les omissions qu'il y avait dans l'inventaire ont été réparées ;

30 Considérant cependant que les demanderesses ne pouvaient, vu ces omissions, se renseigner suffisamment sur les dites ventes ;

Considérant de plus que la défenderesse n'aurait pas dû soutenir la validité de ces ventes ;

Considérant pour ces raisons que la défenderesse doit personnellement payer les frais de sa défense ;

40 Considérant que le défendeur doit personnellement payer les frais des demanderesses ;

Considérant cependant que les frais ci-dessus ne comprendront point les frais d'enquête et d'argument ;

Considérant quant à ces frais d'enquête qu'il y a lieu d'en faire une masse globale, dont un tiers sera payé personnellement par la défenderesse, un autre tiers par le défendeur, et le dernier tiers par les défendeurs es-qualité ;

Déclare illégales, nulles et de nul effet et annule les dites ventes ainsi que les transferts des dites 1151 actions dans la compagnie Quinlan, Robertson & Janin Co. Ltd, des dites 250 actions dans la compagnie Amiesite Asphalt Co., Limited, des dites 200 actions de la compagnie Ontario Amiesite Asphalt Co., Limited, des dites 400 actions de la compagnie Fuller Gravel Limited;

10

Déclare que les dites actions sont la propriété absolue de la succession du dit Hugh Quinlan;

Condamne le défendeur à payer à la dite succession à défaut par lui de lui remettre les dites 1151 actions de la compagnie Quinlan, Robertson & Janin la somme de \$272,928.00, les dites 250 actions de la compagnie Amiesite Asphalt, celle de \$100,000. — déduction faite de celle de \$250,000.00, les dites 400 actions de la compagnie Fuller Gravel, celle de \$36,000.00, — déduction faite de celle de \$20,000.00;

20

Déclare que tous les profits faits et les dividendes payés depuis le décès du dit Hugh Quinlan avec et sur les dites actions sont la propriété de la dite succession;

Déclare que le défendeur ne sera tenu de remettre à la succession les dites actions et les profits et dividendes que sur remboursement avec intérêt des dites sommes de \$250,000.00 et de \$20,000.00; et donne acte aux demanderesses de leur consentement à tel remboursement;

30

Ordonne aux défendeurs de faire dans les livres de la succession toutes les entrées nécessaires pour donner effet à ce que dessus statué;

Renvoie les conclusions de la demande demandant que les défendeurs soient destitués, qu'ils soient condamnés à rendre compte, que l'inventaire soit déclaré erroné et faux et mis de côté;

40

Condamne la défenderesse à payer personnellement ses frais de défense;

Condamne le défendeur à payer personnellement les frais de l'action des demanderesses et de la contestation qu'il en a faite;

Ordonne, quant aux frais d'enquête, la prise en sténographie des arguments et leurs transcription, qu'il en soit fait une masse, à l'exception de ceux sur lesquels il a été statué au cours de l'instruction, et les défendeurs es-qualité sont condamnés à payer un tiers, le défendeur personnellement un autre tiers, et la défenderesse l'autre tiers, quant à les défendeurs es-qualité sont con-

10 damnés à les payer.

P. M.
J.C.S.

NOTES DU JUGE.

20 Je rechercherai d'abord, comme l'ont fait les savants avocats des parties, quel est le principe qui doit guider le tribunal en ces demandes de destitution.

Bien que la fiducie, telle qu'organisée par les articles 981a C.C. et suivants, nous vienne du droit anglais, et qu'il faille, pour cette raison, interpréter généralement ces articles conformément à ce droit, il doit cependant en être autrement dans les cas où ils y dérogent expressément ou implicitement.

30 Ainsi, alors même qu'en Angleterre le fiduciaire pourrait être destitué sans qu'il eût commis aucun acte de maladministration, mais simplement parce qu'il serait dans le meilleur intérêt de la fiducie qu'il le soit, il n'en peut être ainsi sous notre droit.

Il ressort en effet des articles 917 et 981-D que le fiduciaire ou exécuteur testamentaire qui a la capacité ou l'habileté raisonnable voulue ne peut être destitué que s'il manque à ses devoirs.

40 Il en est de même du degré de diligence que doit apporter le fiduciaire dans l'exercice de sa charge. L'article 981-K décrète que cette diligence doit être celle d'un bon père de famille, il ne peut donc en être exigé une plus grande, même s'il en est ainsi sous le droit anglais.

Les auteurs français donnent tous de la diligence d'un bon père de famille une définition qui ne diffère que dans les termes.

Je crois qu'il ressort de leurs commentaires qu'on ne doit

pas conclure qu'un exécuteur testamentaire ou fiduciaire n'a pas agi en bon père de famille parce qu'il aurait manqué, de quelque façon que ce soit, à l'un de ces devoirs, quel qu'il soit.

10 En d'autres termes *tout* manquement à *tout* devoir ne constitue pas nécessairement une cause de destitution d'un fiduciaire. Il faut que le manquement dénote son incapacité, son inhabileté, son infidélité — qu'il ne puisse s'expliquer que par une incurie grave ou répétée, une indifférence certaine aux intérêts de la succession, — il faut que le devoir en soit un dont l'inexécution a amené ou peut amener la dissipation, le gaspillage, la dilapidation des biens, qui a compromis ou peut compromettre leur restitution.

20 L'inobservance de formalités secondaires ou sans importance, de simples erreurs de jugement dont le père de famille le plus diligent et le plus habile n'est pas toujours exempt, un acte isolé de négligence, ne sauraient en conséquence justifier une demande de destitution.

30 Le *test* qui pourra le plus aider le tribunal est le suivant: Est-il nécessaire pour la bonne administration de la fiducie que le fiduciaire soit destitué? Le testateur en choisirait-il un autre? J'essaierai d'appliquer ces principes et ce *test* dans l'examen des griefs des demanderesses, décidant en même temps des questions de droit qu'ils soulèvent.

INVENTAIRE

Les fiduciaires n'étaient pas tenus de faire un inventaire en la forme notariée, le testament leur permettant de faire un simple inventaire commercial.

40 La dispense de faire inventaire devant notaire ne comportait pas cependant celle de le faire sans avis aux demanderesses et aux autres enfants et à Mme Quinlan. L'inventaire en effet ayant pour objet d'établir ce que reçoit le fiduciaire, il est nécessaire, il me semble, qu'il soit fait contradictoirement avec tous ceux qui ont intérêt à savoir ce qu'il a reçu.

Ce défaut d'avis toutefois n'est une cause de nullité de l'inventaire que s'il a été ainsi procédé dans le but de frauder les intéressés, et alors, ce serait plutôt cette fraude que l'omission de donner avis qui serait la cause véritable de la nullité.

GARCONNET, Vol. 7. 2^e édition,, par. 2620, p. 115:

10 “Cette formalité (l’appel des intéressés) n’est elle-même
“ni substantielle, ni expressément requise à peine de nullité,
“l’inventaire auquel ces personnes n’ont pas été appelées
“n’en est pas moins régulier et n’en produit pas moins ses
“effets légaux, sauf aux intéressés à l’attaquer comme frau-
“duleux ou à en critiquer les énonciations.

2621: “Les articles 943 et 944 décrivent aussi quelles
“sont les formes à suivre en matière d’inventaire. L’inob-
“servance de ces formes qui n’ont rien de substantiel, n’em-
“porte nullité de l’acte que lorsqu’il a pris caractère frau-
“duleux.”

20 BIOCHE, Vo. Inventaire, No. 119:

“L’inventaire n’est pas nul par cela seul qu’on n’a pas
“appelé les parties intéressées: la loi ne prononce pas cette
“nullité, qui entrainerait des conséquences souvent trop ri-
“goureuses. Il serait sans doute annulable si l’on prouvait
“la fraude de la part de celui qui l’a requis. Mais à défaut
“de cette preuve, les parties non appelées auraient seulement
“le droit de demander communication des pièces et de les
“critiquer s’il y a lieu.”

30 Dans le même sens: CARRE & CHAUVEAU, Procédure
Civile, Vol. 6. Question 3145 ter.

Contra, cependant, RODIERE, Vol. 2, p. 467 (fin 467 et
468 (commencement).

Encore moins le défaut d’avis peut-il être la cause de la des-
titution d’un exécuteur testamentaire ou d’un fiduciaire.

40 L’inventaire peut cependant être mis de côté en démontrant
qu’il est erroné ou incomplet.

Les demanderesses n’ont signalé aucunes erreurs propre-
ment dites dans l’inventaire, mais simplement des omissions qui
n’avaient pas encore été réparées lors de l’institution de leur
action.

10 Ainsi il n'y avait rien qui pouvait les renseigner d'une manière tant soit peu satisfaisante sur les ventes d'actions, et ce n'est que par suite de leur demande qu'elles savent maintenant quelles actions ont été vendues et comment s'est effectuée la vente. Il n'y était fait, il n'y était aucune mention du dividende de \$84,314.60 déclaré par la compagnie Quinlan, Robertson & Janin, avant le décès de M. Quinlan, mais payable suivant que les directeurs le décideraient, ainsi que des prétentions respectives des parties à ce sujet.

La dette de la compagnie Lyall n'y était pas entrée, non plus les prétentions des parties au sujet du versement de \$25,000.00 échéant le 8 mars 1927.

20 Non plus l'hypothèque de la Ville Lasalle et la créance de la compagnie O'Brien contre la compagnie Quinlan, Robertson & Janin.

Les demanderesses demandent que pour ces raisons l'inventaire soit mis de côté ou corrigé. Cette demande devrait être accordée si ces omissions n'avaient pas été réparées, mais elles l'ont été.

BIOCHE, Vo. Inventaire, No. 294:

30

“Les omissions dans l'inventaire ne doivent pas être facilement présumées frauduleuses. On peut seulement demander que les objets omis y soient ajoutées.”

POTHIER, Communauté, Nos 688 et 693.

40 Les défendeurs se sont objectés à la preuve faite par les demanderesses en rapport avec ces affaires Lyall, O'Brien, dividende, parce qu'aucune d'elles n'était alléguée en la déclaration.

Je crois qu'il faut faire ici une distinction: que cette preuve était admissible pour établir que l'inventaire était incomplet et insuffisant, tel que les demanderesses l'allèguent de façon générale aux paragraphes 38, 39, 40 et 45 de la déclaration, mais qu'elle ne l'est point pour les autres fins pour lesquelles elle a été faite ainsi que je le dirai plus loin.

COPIE D'INVENTAIRE:

10 Le 24 juillet 1928, une des demanderesses, Mme Kelly, écrivait à la défenderesse lui demandant de lui envoyer une copie du testament de son père et de l'inventaire. La copie du testament fut envoyée le 26, avec une note que la défenderesse n'avait point dans le moment de copies supplémentaires de l'inventaire, mais qu'elle lui en enverrait une sous un jour ou deux. N'ayant pas encore reçu cette copie le 1er, août, Mme Kelly pressa la défenderesse de la lui adresser par une lettre de cette date et par une autre du 4. Le 7, l'inventaire fut envoyé avec une note expliquant le retard. Le 10, Mme Kelly accuse réception du document, mais refuse de l'accepter comme inventaire. Le 20 16, Mme Kelly écrit de nouveau demandant cette fois un compte détaillé de l'administration depuis le décès de son père. La défenderesse réfère la lettre à M. Perron, suggérant d'y faire droit en envoyant une copie du rapport de M. Shannon, M. Perron accepte la suggestion, et le 29 août le rapport est envoyé, avec la déclaration que tous les ans semblable rapport sera envoyé. Le 4 septembre, Mme Kelly refuse de l'accepter. Le 5 septembre, le rapport de M. Shannon est aussi envoyé à la demanderesse, Mme Desaulniers, qui le refuse également. Sur ce, M. Perron, mis au fait conseille à la défenderesse de ne plus s'occuper des demanderesses.

30 De tout ceci, il me paraît résulter qu'alors même que les documents envoyés aux demanderesses ne constituaient pas suivant elles un inventaire et une reddition de compte, que la défenderesse ne peut néanmoins être accusée d'avoir retardé indûment leur envoi après en avoir été requise. Les demanderesses se plaignent aussi que les défendeurs ont voulu les intimider à ce sujet et qu'ils ont menacé de la perte de leur pension si elles persistaient dans leur demande. Les défendeurs répondent et avec 40 raison, que la lettre à laquelle elles réfèrent porte entièrement sur une autre affaire. Tout de même, je me permets de dire, entre parenthèses, que la menace en question était de trop!

COMPTE DE L'ADMINISTRATION

Les demanderesses n'ont pas demandé seulement une copie de l'inventaire, mais aussi un compte de l'administration des fiduciaires. Les défendeurs leur ont adressé le rapport financier

de leur gestion depuis le décès de M. Quinlan jusqu'au 31 décembre 1927, préparé par l'ancien auditeur des livres de M. Quinlan.

10 Les demanderesses soutiennent que ce rapport était insuffisant, qu'il n'était pas accompagné de pièces justificatives, etc.

Si elles entendent dire par là qu'elles ont droit en aucun temps durant la fiducie à un compte équivalent au compte judiciaire, je crois qu'elles ont tort. Ce dernier compte n'est dû qu'à la fin de la fiducie. Dans l'intervalle, et à des époques raisonnables, elles ont droit à des états qui les renseignent suffisamment sur l'administration, mais c'est tout. Quant aux pièces justificatives etc. si elles désiraient les voir, elles devaient aller en prendre connaissance au bureau de la fiducie.

20 Je dis aussi que si elles désiraient de plus amples détails que ceux qui étaient fournis dans le rapport de M. Shannon, elles devaient les demander.

VENTES DES ACTIONS

Il ressort de la preuve que le 21 mai 1927, M. Quinlan a signé en blanc le transfert de ses actions dans les compagnies Quinlan, Robertson & Janin, et Amiesite Asphalt, et les a remis à M. Robertson. Il a en même temps demandé à l'un de ses fils
30 de prendre note que ces certificats d'actions se trouvaient en la possession de M. Robertson.

M. Robertson a rempli ces blancs de son propre nom, et le 22 juin, il a fait accepter ces transports par le bureau de direction des deux compagnies.

Nonobstant cependant ces transferts, les défendeurs ont entré dans l'inventaire de la succession comme lui appartenant les actions de la compagnie Quinlan, Robertson & Janin, mais non
40 celles de l'Amiesite Asphalt.

Plus tard, M. Robertson a payé à la succession la somme de \$125,000. et sur un des états fournis aux demanderesses, il appert que cette somme a été payée sur la vente des actions de la compagnie Quinlan, Robertson & Janin.

De ces faits, qui étaient les seuls qu'elles connaissaient, lors de l'institution de leur action, les demanderesses en ont conclu, comme elles pouvaient raisonnablement en conclure, que les actions de l'Amiesite Asphalt avaient été achetées par M. Robertson le 22 juin, et les actions de Quinlan, Robertson & Janin lors du paiement des \$125,000.00, et qu'il n'avait jamais acheté celles de la Ontario Amiesite.

Et alléguant que la vente de l'Amiesite Asphalt, apparemment faite le 22 juin, était nulle, parce qu'à cette date M. Quinlan n'était pas "compos mentis", ce qui était vrai, et que celle de la Quinlan, Robertson & Janin était aussi nulle, parce que le défendeur comme co-exécuter ne pouvait les acheter, elles en ont demandé la nullité, concluant aussi à ce que la succession soit déclarée propriétaire des actions de la Ontario Amiesite qui ne paraissaient pas avoir été vendues, mais qui cependant n'étaient pas non plus entrées dans l'inventaire.

Les demanderesses cependant étaient dans l'erreur.

Voici en effet ce qui en était dans la réalité:

Le 20 juin, M. Robertson avait signé une lettre adressée à M. Quinlan dans les termes suivants:

Montreal, June 20th 1927.

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

Dear Hugh,

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

40 1151 Shares Quinlan, Robertson & Janin, Ltd.
50 Shares Amiesite Asphalt, Limited.
200 Shares Ontario Amiesite Asphalt, Limited.
200 Shares Amiesite Asphalt Limited, in the name of H. Dunlop.

Which stock represented all your holdings in the above companies. I have agreed to obtain for you the sum of two hundred and fifty thousand dollars (\$250,000.00) for the above

mentioned securities, payable one-half cash on the day of the sale, and one-half within one year from this date, which latter half will bear interest at 6%. Should your health permit you to attend to business within one year from this date, I agree to return all of the above mentioned stocks to you on the return to me of the monies I have paid you thereon including interest at
10 6%.

Yours truly,
(Sgnd) A. W. Robertson.

Il est en preuve qu'il l'a lue à M. Quinlan, en présence de M. Leamy. Quelle a été la réponse de M. Quinlan? Le tribunal n'a pas voulu laisser faire cette preuve par témoin, mais M. Robertson plaide que M. Quinlan a accepté sa proposition.

20 Or. s'autorisant de ce consentement, M. Robertson a complété les transferts, ainsi que dit plus haut, bien qu'il n'eut pas encore trouvé d'acquéreur. N'en trouvant point, allègue-t-il encore, il a cru qu'il était tenu d'acheter, et il a payé \$125,000.00 en décembre 1927, et la balance en janvier 1928.

De sorte que le titre que peut avoir M. Robertson, et le seul qu'il prétend avoir, est cette lettre du 20 juin, qui comprend non seulement les compagnies Quinlan, Robertson & Janin et Amiesite Asphalt, mais aussi l'Ontario Amiesite.

30. De sorte encore que si ce titre vaut pour une compagnie, il vaut pour les trois autres, et s'il ne vaut pas pour une, il ne vaut pas pour les autres.

Il est également manifeste que les actions des trois compagnies auraient dû ou rester au nom de la succession ou qu'aucune n'aurait dû l'être.

Pourquoi en aurait-il été autrement?

40 Il a été impossible de le savoir.

Dans tous les cas, ce fait est sans importance sur la question capitale du litige, savoir s'il y a eu une vente de ces actions ou non avant le décès de M. Quinlan. Si cette vente a eu lieu avant son décès, elle est valide, quelle que soit la vilité du prix, car le 20 juin, M. Quinlan était en état de consentir à la vente; si par contre elle a eu lieu après, elle est invalide, alors même que le prix payé représenterait la pleine valeur des actions.

Et si elle est valide, il est absolument indifférent que les actions de la compagnie Ontario Amiesite fussent transportées à la compagnie Quinlan, Robertson & Janin, comme l'avait recommandé M. Perron, ou à M. Robertson personnellement, comme elles l'ont été.

- 10 S'il n'y a pas au dossier la preuve de l'acquiescement de M. Quinlan à la lettre du 20 juin, y a-t-il une autre preuve de la vente?

Voici les arguments apportés au soutien de l'affirmative:

La lettre du 20 juin avait pour objet et "constituait même une transmission de propriété."

- 20 J'admets que cette lettre avait pour objet une transmission de propriété, mais je crois d'autre part qu'elle ne pouvait constituer une transmission que si M. Quinlan y agréait.

"Le prix de \$250,000. a été fixé en vue des "conditions énoncées en l'acte d'accord du 11 juin 1925."

Cela est possible, mais ce serait alors simplement la preuve que le prix est raisonnable et les conditions de paiement les mêmes, mais ou qu'il y a eu transmission de propriété.

- 30 "La lettre comportait que M. Robertson pourrait être acquéreur."

- 40 Comme il n'y a pas de preuve que M. Quinlan a agréé à cette lettre, il est inutile d'en discuter la portée. Il me semblerait toutefois qu'il ressort des termes de cette lettre que M. Robertson n'avait pas alors l'intention d'acheter, car il l'aurait certainement rédigée tout autrement. De plus, la preuve fait bien voir qu'il ne s'est d'abord cru obligé que de trouver un acquéreur. Ce ne serait donc que M. Perron qui lui appris qu'il pouvait ou devait acheter.

"Le transfert des actions le 20 mai, la note que M. Quinlan "avait prié son fils de prendre à ce sujet, le prix arrêté entre "M. Perron, Janin et Robertson, la lecture de la lettre du 20 juin "à M. Quinlan, l'absence de preuve que M. Quinlan a refusé d'y "acquiescer, l'admission des demanderesses que le 22 juin les "actions de l'Amiesite Asphalt ont été vendues (vente qui n'a "pu se faire qu'en vertu de la lettre du 20 juin), la déclaration "qu'il y avait eu en même temps que cette vente d'autres actions

“de vendues, (qui ne peuvent être que celles de la compagnie
“Quinlan, Robertson & Janin et Ontario Amiesite) cette partie
“des conclusions pour amender: “*That the transfer of 1151*
“*shares of capital stock of the mis-en-cause Quinlan, Robertson*
“*& Janin purporting to have been made on the 22nd of June 1927*
“*from the late Hugh Quinlan to Defendant Robertson person-*
10 “*nally be declared illegal and false*” tous ces faits créent une
“série de présomptions de la vente des actions”.

Le transfert des actions en blanc le 21 mai n'indique point
que M. Quinlan les avait vendues, il indique tout au plus qu'il
avait l'intention de ce faire et de charger M. Robertson de l'aider
à l'effectuer.

20 La note que M. Quinlan a demandé à son fils de prendre
n'est qu'un mémoire qui devait lui rappeler ou faire savoir à ses
héritiers où étaient les actions en question.

La discussion, entre MM. Perron, Robertson et Janin, du
prix qui devait être offert à M. Quinlan, outre qu'il démontre
qu'il n'y avait pas eu vente auparavant et que les transferts
faits le 21 mai et remis à M. Robertson ne comportaient point
une transmission de propriété, mais simplement la possession
physique, indiquent que M. Robertson voulait acheter, mais non
pas que M. Quinlan a vendu.

30 La preuve qu'une offre de vente a été faite à une personne
et l'absence de preuve de sa réponse ne peut faire présumer
qu'elle a acheté.

L'allégation II de la déclaration, que les défendeurs ont
d'ailleurs niée, n'est pas une admission dans les circonstances
où elle a été faite. Je répète ce que j'ai dit plus haut: s'il y a
eu vente, elle comprend les actions des trois compagnies et elle
s'est faite par un seul et même titre, les défendeurs d'ailleurs
aussi le plaident formellement.

40 La conclusion ci-haut mentionnée que les demanderesses
voulait ajouter à leurs conclusions originaires n'est pas une
admission qu'il y a eu vente le 22 juin, les mots “*purporting to*
have been made on the 22nd of June” le font bien voir.

J'en arrive donc à la conclusion qu'il n'y a pas au dossier
la preuve que M. Quinlan a vendu les dites actions.

FULLER GRAVEL COMPANY

10 M. Quinlan possédait mille actions dans cette compagnie, savoir: la moitié du capital. M. Robertson a conseillé à la défenderesse de disposer de ces actions. Il me paraît avoir agi en ce faisant avec la plus grande bonne foi, ne cachant absolument rien à la défenderesse, la laissant libre de vendre ou non, demandant seulement qu'il lui fut permis d'acheter deux ou trois actions, afin de prendre le contrôle de la compagnie.

20 La somme de cinquante mille piastres paraissait aussi être alors un prix raisonnable. En effet, si elles avaient valu beaucoup plus, ceux à qui elles étaient offertes, tous des hommes d'affaires, et pouvant par leur propre commerce développer celui de la compagnie, ces hommes, dis-je, n'auraient pas manqué de les acheter.

La seule question à décider me paraît donc être celle de savoir si M. Robertson a acheté les 550 actions qu'il détient maintenant, de la succession, ou de M. Tummon, à qui la succession les avait d'abord transférées.

30 Il est certain qu'il a été transféré 600 actions à M. Tummon, mais il n'en est pas moins certain aussi qu'il a formellement déclaré qu'il n'entendait en garder que 200 pour lui-même, et qu'il prenait les 400 autres dans l'espoir de les revendre à deux de ses amis. Ceux-ci ont refusé de les acheter. Lui-même plus tard n'a pu garder que 50 actions sur ses 200. Il en a alors transporté 550 à M. Robertson. Si M. Robertson a acheté ses actions de M. Tummon la vente est valide; si M. Tummon devait les remettre à la succession, voyant qu'il ne pouvait en disposer lui-même, elle serait invalide.

40 En pareille matière, il faut interpréter la loi avec autant de sévérité que comporte l'objet pour lequel elle est faite, et je crois que M. Robertson aurait dû informer la défenderesse de la situation, et la laisser vendre elle-même au moins les 400 actions que M. Tummon n'avait pas réellement achetées.

Le défendeur savait-il lorsqu'il avisait la succession de vendre ces actions qu'un merger était à se former? Son créateur, M. Stewart, dit que le projet n'a été connu et exécuté qu'un an après!

Je sais bien qu'en matière de haute finance, il est souvent difficile d'arriver à prouver directement la fraude, et que pour cette raison, il est permis, non de la présumer, mais de la deviner, dirais-je, sous les voiles sous lesquels on prend soin de la cacher (il n'est pas nécessaire de prouver la fraude, disait M. le juge Gill, quand on la sent), mais faut-il au moins que le soupçon
10 repose sur quelque chose!

Les achats illégaux dont il a été question ci-haut sont-ils une cause de destitution de M. Robertson?

N'étaient les circonstances particulières dans lesquelles ces ventes ont été effectuées, je n'aurais eu aucune hésitation à destituer les défendeurs, considérant que la violation de l'article 1484 C.C. par un exécuteur testamentaire ou un fiduciaire,
20 démontre par elle-même une ignorance profonde de ses devoirs, et que cette ignorance le rend incapable de les accomplir efficacement.

Les circonstances de la cause peuvent-elles amener le tribunal à une conclusion différente ?

Bien qu'il n'y ait au dossier aucunes lettres de M. Perron sur ce point particulier de la cause, il me paraît qu'en dehors même de ce qu'ont déclaré MM. Parent et Connolly, qu'il a approuvé ces ventes. Le tribunal peut-il alors destituer les
30 défendeurs pour avoir fait ce que M. Perron leur disait qu'ils avaient le droit de faire? Au fond, le tribunal n'aurait-il pas maintenu la validité des ventes des trois compagnies, s'il avait admis la preuve testimoniale de la réponse de M. Quinlan, et si cette réponse avait été conforme aux allégations de la défendresse?

Ce serait donc, en somme, quant à cette vente, à raison d'une simple divergence d'opinion concernant l'admissibilité de la preuve testimoniale que les défendeurs seraient destitués! Quant
40 au transfert des 400 actions de la compagnie Fuller fait par M. Tummon au défendeur, ce serait encore sur une pure question de droit sur laquelle la Cour peut errer, qu'elle prononcerait la destitution!

Les demanderesses cependant ont-elles le droit de demander l'annulation de ces ventes?

Les défendeurs soutiennent que non, attendu qu'elles n'ont aucuns droits sur les biens de la succession, qu'elles n'en sont pas même usufruitières, mais simplement des créancières de revenus.

Si le droit anglais doit recevoir ici son application, il paraît
10 trait bien que les demanderesses ont qualité pour demander la nullité des ventes:

Lewin, Trust, page 930:

1. "If the trust estate has been tortiously disposed of by "the trustee, the *cestui que trust* may attach and follow the "property that has been substituted in the place of the trust "estate, so long as the metamorphosis can be traced.

20 Si cependant l'introduction de la fiducie dans notre droit ne l'a pas transformée à ce point qu'il n'y a plus en cas d'usufruitiers ou de grevés, mais seulement le fiduciaire, l'objection des demanderesses ne vaudrait pas non plus, car l'usufruitier, tout aussi bien que le grevé a l'action possessoire.

Curasson, page 130, No 36:

30 "Le nu-proprétaire peut donc exercer les actions possessoires, soit pendant la durée de l'usufruit, soit au moment de son extinction. Mais cet exercice n'appartient-il pas aussi "à l'usufruitier? L'affirmative est sans nul doute.

"L'usufruitier, dit Bourjon, troublé dans son usufruit, a la "voie de la plainte ouverte, parce que son droit est un "droit réel, qui lui ouvre toutes les actions nécessaires pour "le maintenir dans sa jouissance. Il doit donc avoir ce droit "et cette action, de même que le propriétaire, comme suite de "sa qualité et de son droit."

40 Les défendeurs plaident de plus que la vente ne peut être résiliée sans que le défendeur Robertson soit remboursé du prix qu'il a payé, et que les demanderesses ne peuvent autoriser ce remboursement.

Dans un sens, les défendeurs ont raison. Les demanderesses en effet ne peuvent autoriser la défenderesse à rembourser M. Robertson, mais le tribunal peut le faire.

Dans tous les cas, M. Robertson ne peut guère se plaindre du consentement des demanderesses, si peu qu'il puisse valoir, et même s'il ne vaut rien, du moment que le tribunal met comme condition de la remise des actions à la succession l'obligation de le rembourser simultanément.

- 10 Les conclusions demandent qu'au cas où le défendeur Robertson ne remettrait pas les actions dont la vente est annulée, il soit condamné à en payer la valeur.

Il serait moins difficile de fixer cette valeur s'il fallait le faire pour décider si le prix de \$250,000 était raisonnable ou non. Je crois que dans ce cas j'aurais pris pour base l'état financier de 1927, et m'inspirant du contrat du mois de juin 1925, j'aurais déduit 15% de la valeur apparaissant à cet état, la balance m'aurait paru être le prix raisonnable des actions.

20

Mais j'ai à déterminer la valeur afin d'indemniser la succession dans le cas où M. Robertson qui détient illégalement les actions ne les lui remettrait point. J'estime que pour cette fin la Cour doit le condamner à payer la pleine valeur qu'avaient les actions lorsqu'il a payé la somme de \$125,000. savoir: à la fin de décembre 1927.

- Il n'y a eu au dossier aucune preuve positive de cette valeur à l'époque précise en question. Mais trois mois plus tard elles valaient, d'après les états financiers du mois de mars 1928: l'action Quinlan, Robertson & Janin \$249.00; l'action Amiesite Asphalt, \$434.25. En 1927 l'action Quinlan, Robertson & Janin valait seulement \$208., l'action Amiesite \$265.00. Or, supposant que ces augmentations entre \$208.00 et \$249.00 pour la Quinlan, Robertson & Janin et \$265.00 et \$434.25 pour l'Amiesite Asphalt auraient été graduelles et uniformes, l'augmentation aurait été pour l'une de \$3.42 par mois et pour l'autre de \$15.00, et l'action Quinlan, Robertson & Janin valait le premier janvier 1928 au moins \$238.00 et l'action Amiesite Asphalt au moins \$400.00, soit
- 30 40 pour les 1151 actions de la Quinlan, Robertson & Janin: \$272,928. et pour les 250 actions de Amiesite Asphalt: \$100,000.00.

Les actions de la compagnie Ontario Amiesite Asphalt n'avaient par elles-mêmes aucune valeur.

Les actions de la Fuller Gravel ne valaient pas plus de \$50.00 lorsque les défendeurs ont décidé de vendre celles que possédait la succession, mais celle-ci aurait vendu à \$90.00 les 400 que M.

Tummon a transportées à M. Robertson au lieu de les lui remettre. Je crois que dans ces circonstances M. Robertson devra payer \$36,000.00 à la succession s'il ne lui remet point ces actions.

10 J'ai d'autant moins d'hésitation à fixer, comme dit plus haut, la valeur de ces différentes actions qu'il a été déclaré au cours du procès que si M. Robertson était condamné à les remettre il était en état de ce faire.

AFFAIRES LYALL ET AUTRES

A l'encontre de ces griefs les défendeurs font d'abord remarquer, ainsi que dit plus haut, qu'il n'y a dans la déclaration aucune allégation à leur sujet et qu'en conséquence la preuve qui a été faite sur chacun d'eux n'était pas admissible.

20 Les demanderesses répondent que les paragraphes 44 et 45 de leur déclaration couvrent ces griefs.

Ces paragraphes allèguent de façon générale que les défendeurs ont abusé de leur charge et qu'ils sont coupables de recel, de gaspillage et de malversation en rapport avec les actions que possédait M. Quinlan dans certaines compagnies à fonds social.

30 Or, aucun des actes reprochés aux défendeurs et constituant ces griefs ne peut être regardé comme un abus de confiance et aucun ne se rapporte à la vente ou au transfert des dites actions.

40 En effet, les demanderesses allèguent dans l'affaire O'Brien: que les défendeurs ont illégalement reconnu l'existence d'une dette pour laquelle le créancier n'avait pas de titre; dans l'affaire Lyall Steel-Gates: que le défendeur Robertson n'a pas payé à la succession la moitié d'une somme de \$25,000.00 qu'il a reçue de la compagnie Lyall en octobre 1927; dans l'affaire Ville Lasalle; que les défendeurs ont illégalement fait remise d'intérêts qui devenaient dûs à la succession par la Compagnie A. W. Robertson & Cie; dans l'affaire du dividende de \$84,314.60: que ce dividende ayant été déclaré avant le décès de Quinlan, il appartenait à la succession, alors même que le défendeur Robertson aurait valablement acquis les actions de la dite compagnie.

Je crois donc que la preuve faite par les demanderesses pour les fins susdites était illégale, bien qu'admissible pour établir que l'actif de la succession porté et l'inventaire était inexact.

Quoiqu'il en soit, j'examinerai sommairement ces griefs.

Affaire Lyall Steel-Gates.

10 La compagnie Lyall s'était engagée à payer à M. Robertson comme sa part dans un contrat la somme de \$100,000. par paiements annuels de \$25,000.00, le premier échéant le 8 mars 1926 et les autres le 8 mars des années 1927, 1928, 1929. M. Robertson s'est subséquemment engagé, le 6 juillet 1926, à partager cette somme avec Quinlan, mais à la condition que si l'un d'eux décédait et qu'il y aurait des versements alors dus (then due, le survivant en recevrait les deux tiers. Les mots "then due" sont cependant contenus dans une interligne initialée par M. Robertson seulement. Le versement échéant le 8 mars 1926 a été payé et partagé. Il y a contestation sur la date du paiement du versement échéant le 8 mars 1927.

20

MM. Robertson et Leamy jurent que ce versement du mois de mars 1927 a été payé le 20 mai, et M. Robertson déclare en plus qu'il en a remis la moitié à Quinlan. Ces paiements disent-ils apparaissent dans un livre et sur une "slip" en la possession de M. Leamy. Mais ni livre, ni "slip" n'ont été produits. D'autre part, d'après le comptable de la compagnie Lyall, ce versement n'aurait été payé que le 3 octobre avec les intérêts alors accrus, tel qu'il apparait dans les livres de la compagnie, qui en fait, non plus, malheureusement, n'ont pas été produits. Ce témoin n'a eu aucune connaissance personnelle du paiement.

30

Je trouve cette preuve bien peu satisfaisante. Il me semble même que les parties ont voulu qu'elle soit telle!

40 En effet, si la compagnie Lyall a payé ces \$25,000.00 en argent, elle s'est fait donner un reçu, que ne l'a-t-elle fait produire? Si elle a payé par chèque, que n'a-t-on fait produire le chèque ou son talon ou l'entrée du livre de banque constatant ce retrait de fonds? D'un autre côté, M. Robertson n'a pas dû recevoir ces \$25,000 00 sans ensuite les déposer à la banque et sans en faire l'entrée à ce sujet dans ses livres. Que n'a-t-il produit son livre de banque et ses livres de comptabilité. S'il a payé à M. Quinlan \$12,500.00 en argent, où est le reçu de M. Quinlan; s'il les lui a payé par chèque où est aussi son chèque ou le talon?

J'aurais donc été très embarrassé de décider de cette question, si elle avait relevée de la contestation.

AFFAIRE O'BRIEN

10 A l'inverse de ce qui est arrivé dans l'affaire Lyall Steel-Gates, c'est la Compagnie A. W. Robertson qui s'était engagée à payer à la Compagnie O'Brien un quart des profits qu'elle ferait sur des travaux au canal Welland. Dès avant le décès de M. Quinlan, la Compagnie A. W. Robertson avait payé à la Compagnie O'Brien au-delà de \$80,000. Aucun écrit cependant ne constatait cet arrangement. Or, après la mort de M. Quinlan, la Compagnie O'Brien en demanda un, et le bureau de direction de la compagnie A. W. Robertson, alors composé du gérant de la défenderesse et du défendeur Robertson, passa une résolution
20 reconnaissant l'arrangement en question.

Dans ces circonstances, je ne vois rien qui puisse être reproché à la défenderesse ou à M. Robertson. Ce dernier, d'ailleurs, débiteur pour une moitié de ce que devait la compagnie A. W. Robertson, avait bien le droit, et même le devoir, de reconnaître sa propre responsabilité.

HYPOTHEQUE SUR LA PROPRIETE LASALLE

30 Messieurs Quinlan et Robertson étaient propriétaires chacun pour une moitié indivise d'un immeuble situé à la Ville Lasalle. Ils étaient alors associés en nom collectif. Lorsqu'ils se formèrent en compagnie à fonds social, ils vendirent l'immeuble à la compagnie qui s'engagea à leur payer personnellement \$13,500.00. Ce montant n'était pas payé au décès de Mr. Quinlan. Lorsqu'il le fût, ce le fût sans les intérêts accrus depuis sa mort. C'est ce dont se plaignent les demanderesses.

40 Ce grief m'apparaîtrait bien fondé. Il est vrai que l'on peut dire que si tous les intérêts avait été payés, la Compagnie A. W. Robertson dont les actions appartiennent moitié à la succession et moitié à M. Robertson, aurait été d'autant plus pauvre, et la succession aurait proportionnellement reçu moins dans la liquidation de la compagnie A. W. Robertson; d'autre part, cependant, il est possible que quelques centaines de piastres de plus dans la caisse de la compagnie A. W. Robertson n'accroisse en aucune façon la valeur marchande des actions lorsqu'elle sera liquidée. S'il en est ainsi, la succession est exposée à perdre sa part d'intérêts. Il aurait donc été préférable que les défendeurs ne renonçassent point à ces intérêts.

DIVIDENDE DE \$84,314.60

10 Les demanderesses prétendent que ce dividende, qui a été déclaré par la compagnie Quinlan, Robertson & Janin, longtemps avant le décès de M. Quinlan, appartiendrait à la succession, alors même que M. Robertson aurait valablement acquis ses actions.

Cette question, alors même qu'elle relèverait régulièrement de la contestation, ne pourrait être décidée que sur une reddition de compte, ou par action directe pour faire condamner M. Robertson à remettre ce qu'il a pu recevoir sur ce dividende.

20 NEGLIGENCES DE LA DEFENDERESSE:

Le cadre que je me suis proposé pour l'étude de la cause ne me permet point d'examiner chacun des actes de négligence et de complaisance mis à la charge de la défenderesse. Il me paraît sur le tout et de façon générale, qu'elle a agi avec une habileté convenable et la diligence d'un bon père de famille. Elle s'en est rapportée, il est vrai, presque exclusivement, aux informations que lui a fournies M. Robertson, mais pouvait-elle se renseigner ailleurs? Et avait-elle quelques raisons de croire que M. Quinlan, à peine en terre, ce monsieur trahirait sa confiance?

30 Quant aux affaires importantes et qui requéraient les conseils d'un homme de loi, elle a consulté M. Perron et suivi ses conseils.

Les demanderesses répondent que la défenderesse aurait dû, dans tous les cas surtout dans le cas de la vente des actions se faire donner ces opinions par écrit.

40 Je crois aussi que cela aurait été mieux, mais il est plus que prouvé que M. Perron a approuvé cette vente.

Le fiduciaire ou exécuteur testamentaire est-il toujours à l'abri de tout reproche lorsqu'il a agi suivant les conseils d'un homme de loi digne de confiance tant par son intégrité que par ses connaissances?

Personne ne le soutient, mais je crois que lorsqu'un testateur par une clause expresse de son testament exprime le désir que l'avocat qui le conseillait depuis de nombreuses années reste l'avocat de sa succession, le fiduciaire ne peut être en faute s'il suit les conseils de cet avocat dans les questions qui sont purement de droit.

J'ai souligné plus haut les mots "*de façon générale*". Cela implique que l'on peut reprocher à la défenderesse certaines négligences. Elles ont principalement eu lieu dans la préparation de l'inventaire, et j'en tiens compte en statuant sur les frais.

CONTESTATION DE L'ACTION :

Alors même que les causes de destitution des fiduciaires seraient les mêmes que celles de la destitution des exécuteurs testamentaires, et que l'article 282 C.C. s'appliquerait à ces dernières aussi bien que l'article 285, (la jurisprudence est au contraire), les défendeurs ne peuvent être destitués parce qu'ils ont contesté l'action des demandereses.

En effet, l'article 282 déclare seulement que celui qui a un procès avec le mineur n'en peut être nommé tuteur, et non que le tuteur peut être destitué si, après sa nomination, il y en a un d'intenté, SIROIS, Tutelle, No 147.

Mais on dit qu'il en est ainsi en cas de tutelle parce qu'il peut être nommé un tuteur *ad hoc* (art. 269 C.C.) qui devient le légitime contradicteur du tuteur, mais que la loi ne prévoyant pourvoit pas à la nomination d'un exécuteur testamentaire *ad hoc*. Cette destitution s'impose s'il survient un procès entre lui et la succession.

Cet argument ne serait pas sans force si c'était l'exécuteur testamentaire qui intenterait une action, mais il me paraît n'en pas avoir si c'est la succession qui poursuit. Ce serait en vérité un moyen trop commode de passer outre le choix du testateur que de poursuivre le fiduciaire et ensuite pour cette raison demander sa destitution s'il conteste l'action.

Dans tous les cas, la destitution ne saurait être prononcée parce que les défendeurs ont contesté une action qui les accusait d'incurie, de négligence coupable, d'illégalités, voir même de fraude, ils avaient manifestement le droit, et même le devoir de se défendre.

Toutefois, je crois que la défenderesse n'aurait pas dû soutenir que les ventes faites à M. Robertson étaient valides. Sur ce point, elle aurait dû s'en rapporter à justice.

10 J'ajoute aussi que si le défendeur, absout par ce jugement de toute fraude et de toute mauvaise foi, en appelle du jugement qui résilie les ventes, comme c'est son droit de le faire s'il le croit mal fondé, il devrait, dans les cas où les demanderesses n'en appelleraient pas elles-mêmes, résigner ses fonctions et se nommer un successeur, comme le testament lui en donne le droit, en ayant le soin de choisir un homme qui lui est absolument étranger, afin que celui-là soit libre de combattre ses prétentions, et que les héritiers ne puissent douter de son impartialité.

20 Il devrait aussi résigner s'il a l'intention de résister aux prétentions des demanderesses dans l'affaire de Steel Gates, celles de l'hypothèque de la Ville Lasalle, du dividende de \$84,000.00.

Ces conflits multiples le mettraient dans une position trop fausse!

30 En somme, l'action en destitution est renvoyée et les conclusions demandant l'annulation des ventes sont maintenues. Je renvoie aussi les conclusions demandant une reddition de compte, car je considère que ce n'était là qu'une conclusion accessoire de la conclusion demandant la destitution. Cependant aurait-elle été une conclusion indépendante, qu'il en devrait être de même. Les fiduciaires en effet ne doivent un compte dans la forme demandée qu'à la fin de leur gestion quand ils en rendent compte. La question des frais d'enquête m'a considérablement embarrassé, vu leur énormité et l'absence de rapport, ou le peu de rapport, ou le rapport si éloigné des faits sur lesquels elle a porté avec le litige: 600 pages d'enquête préalable et autant d'enquête ordinaire, au-delà de 500 pièces produites. Après avoir mûrement délibéré je mets un tiers du tout à la charge de la défenderesse personnellement, un tiers à la charge du défendeur personnellement et un tiers à la charge des défendeurs es-qualité. 40 Quant aux autres frais, je condamne la défenderesse à payer les frais de sa contestation et le défendeur à payer les frais de l'action des demanderesses et de sa contestation.

On trouve dans Myers & Myers, 42 C.S. 415, le résumé de la jurisprudence en la matière.

J.C.S.

CANADA
Province de Québec,
District de Montréal.
No 85

10

JUGEMENT DE LA COUR DU BANC DU ROI
(EN APPEL)

MONTREAL, vendredi le trentième jour de décembre 1932.

CORAM : TELLIER, juge en chef de la Province de Québec,
HOWARD, RIVARD, BOND et ST-GERMAIN,
juges de la Cour du Banc du Roi.

20 LA COUR DU BANC DU ROI,

VU les actes de procédure, les pièces et les dépositions;
entendu les parties par leurs avocats; et après avoir délibéré;

Sur l'appel, interjeté par Angus-William Robertson, l'un
des défendeurs, du jugement de la Cour Supérieure, prononcé à
Montréal, le 6 février 1931, adjugeant aux demanderesse partie
des conclusions de leur action;

30 ATTENDU que l'action des demanderesse, légataires uni-
verselles en usufruit de feu Hugh Quinlan, était dirigée contre
le présent appelant et contre le Capital Trust Corporation Ltd,
exécuteurs testamentaires, fiduciaires et administrateurs de la
succession dudit feu Hugh Quinlan; qu'elle avait pour objet di-
verses demandes affectant l'une et l'autre des parties défenderes-
ses; mais que les conclusions où la Capital Trust Corporation Ltd
se trouvait concernée plus directement ont été rejetées par la
Cour de première instance; et que le défendeur Robertson seul et
personnellement en appelle du jugement prononcé;

40

ATTENDU que, dans la présente instance en appel, la dé-
fenderesse, la Capital Trust Corporation Ltd, n'est pas en cause,
non plus que le défendeur Robertson en sa qualité d'exécuteur
testamentaire de feu Hugh Quinlan; que la succession dudit
Hugh Quinlan n'est donc pas devant cette Cour; et que le débat
ne se fait plus qu'entre les demanderesse intimées et le défen-
deur Robertson, appelant pour lui personnellement;

10 CONSIDERANT que le jugement de la Cour supérieure ne peut donc être réformé, s'il y a lieu, qu'à l'avantage du défendeur Robertson, suivant ses propres conclusions, et en ce qui le concerne lui-même dans ses relations avec les demandresses; que cette Cour ne peut intervenir et doit s'abstenir de réformer ledit jugement quant au reste; et que l'abstention de cette Cour d'ad-
10 juger autrement entraînera le maintien du jugement sur certains points non frappés d'appel, sans toutefois comporter, de sa part, une approbation de la décision, non plus que de la façon dont elle est rendue;

20 CONSIDERANT, cependant, que la Cour d'appel peut, sans infirmer un dispositif qui lui est déféré, y faire des modifications qui en précisent le sens et la portée et en déterminent plus exactement l'expression; qu'en présence d'une décision qu'elle maintient, il lui est aussi permis d'indiquer pour quels motifs, bien que ces motifs puissent différer de ceux exprimés par le premier Juge; et que, dans ces conditions, il peut être utile de disposer d'un appel en reproduisant le jugement premier avec les amendements qui y sont apportés, pour le prononcer à nouveau dans cette forme, sans que par là la Cour soit censée approuver la manière de certaines dispositions, qu'elle a dû retenir parce que la procédure ne l'autorisait pas à y toucher;

30 I. — ATTENDU que, faisant partiellement droit à la demande, le jugement de la Cour supérieure a d'abord annulé les ventes ou transports au défendeur Robertson de certaines actions dans le capital de diverses compagnies à fonds social, savoir : 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd, 250 actions de la compagnie Amiesite Asphalt Ltd, 200 actions de la compagnie Ontario Amiesite Ltd, et 400 actions de la compagnie Fuller Gravel Ltd, lesquelles actions étaient détenues, de son vivant, par feu Hugh Quinlan, mais ne se trouvent plus dans sa succession et auraient été acquises, au moyen desdites ventes ou desdits transports, par le défendeur Robertson;

40 CONSIDERANT, quant aux actions de la compagnie Quinlan, Robertson & Janin Ltd, de la compagnie Amiesite Asphalt Ltd et de la compagnie Ontario Amiesite Ltd, que ni les formules de transport signées *en blanc* par Hugh Quinlan au dos de certificats d'actions, et destinées à en faciliter la négociation, le cas échéant, ni la lettre de Robertson en date du 20 juin 1927 ne comportaient une vente desdites actions par Quinlan à Robertson, et ne constituent même un commencement de preuve par écrit autorisant la preuve par témoins; qu'à la mort de Hugh

10 Quinlan, survenue le 27 juin 1927, lesdites actions étaient la propriété de ce dernier; que c'est illégalement que lesdits transports avaient été exécutés, le 22 juin 1927, en faveur de Robertson, et enregistrés dans les livres des compagnies; que, si Robertson avait acquis lesdites actions, ce ne pourrait être qu'après le décès de feu Quinlan, apparemment vers le 27 décembre 1927; que cette acquisition serait pareillement illégale, parce que faite de biens dont ledit Robertson était en possession à titre d'exécuteur testamentaire, fiduciaire et administrateur;

20 CONSIDERANT, quant aux actions de la compagnie Fuller Gravel Ltd, que Robertson a prétendu les acquérir, après le décès de Hugh Quinlan, d'un nommé Tummon, qui les lui a transportées; que Tummon ne les détenait lui-même que pour les remettre à la succession Quinlan, à qui elles appartenaient, ou afin de les vendre pour le compte de ladite succession, et qu'en somme il n'agissait que comme intermédiaire entre la succession et Robertson; que le transport desdites actions à Robertson était donc illégal, parce qu'elles faisaient partie des biens à lui confiés comme exécuteur, fiduciaire et administrateur;

CONSIDERANT, en conséquence, qu'il était juste que ces ventes ou transports et leur enregistrement fussent annulés; et que, sur ce point, la décision de la Cour de première instance doit être maintenue;

30 II. — ATTENDU que le jugement de la Cour supérieure, procédant à énoncer la conséquence de l'annulation ci-dessus, a déclaré, dans un deuxième dispositif, " que lesdites actions sont la propriété absolue de la succession dudit Hugh Quinlan, " ainsi qu'il avait été demandé par l'action, sans cependant condamner le défendeur Robertson à les remettre à ladite succession, sauf en ce que la déclaration de droits ci-dessus l'implique déjà et comme l'une de deux alternatives prévues dans la disposition suivante;

40 CONSIDERANT que, prise isolément, cette déclaration de droits ne serait pas susceptible d'exécution; qu'elle peut cependant être considérée comme un préambule à la condamnation, qui suit, à payer la valeur desdites actions à défaut de les remettre; qu'à ce titre elle doit être maintenue; et qu'au surplus, en l'absence d'appel par les demanderesses, la condamnation expresse à remettre les actions ne peut pas être suppléée;

CONSIDERANT qu'en conséquence il n'y a pas lieu de toucher à ce dispositif;

10 III. — ATTENDU que, par un troisième dispositif, le jugement de la Cour supérieure a condamné le défendeur Robertson “ à payer à ladite succession, à défaut par lui de remettre lesdites 1.151 actions de la compagnie Quinlan, Robertson & Janin Ltd, la somme de \$272,928.00, lesdites 250 actions de la compagnie Amiesite Asphalt Ltd, celle de \$100,000.00 — déduction faite de celle de \$250,000 00, lesdites 400 actions de la compagnie Fuller Gravel Ltd, celle de \$36,000.00 — déduction faite de celle de \$20,000 ”;

20 ATTENDU que pour déterminer les sommes ci-dessus de \$272,928.00 et de \$100,000.00 à être payées par le défendeur Robertson pour les 1.151 actions de la compagnie Quinlan, Robertson & Janin Ltd et les 250 actions de la compagnie Amiesite Asphalt Ltd, à défaut par lui de remettre les actions mêmes, le premier Juge a tablé sur une valeur approximative desdites actions au mois de décembre 1927, et a cru devoir établir cette valeur à \$237.12 pour chaque action de la compagnie Quinlan, Robertson & Janin Ltd, et à \$400.00 pour chaque action de la compagnie Amiesite Asphalt Ltd; et que ces derniers chiffres sont censés représenter l'estimation de chacune desdites actions au 31 mars 1927, augmentée d'une certaine proportion des profits réalisés par chacune des compagnies respectivement durant l'exercice suivant et constatés à la date du 31 mars 1928;

30 ATTENDU que, pour fixer à \$36,000.00 la somme payable à défaut de remise des 400 actions de la compagnie Fuller Gravel Ltd, la Cour de première instance a considéré le prix de \$90.00 obtenu par le défendeur Robertson pour chacune desdites actions, au mois de mars 1928, et a estimé que telle en était la valeur;

40 CONSIDERANT que, pour juger de la somme que le défendeur Robertson devait payer pour tenir lieu des actions, au cas où il ne les remettrait pas, il faut prendre la valeur qu'elles avaient au moment de l'institution de la présente demande, savoir : à la date du 25 octobre 1928; qu'il est juste, pour déterminer la valeur desdites actions à cette date, de se reporter aux données antérieures les plus rapprochées, savoir : pour la compagnie Quinlan, Robertson & Janin Ltd, à l'état financier du 31 mars 1928; pour la compagnie Amiesite Asphalt Ltd, à l'état financier du 31 août 1928; et pour la compagnie Fuller Gravel Ltd, à la transaction faite en mars 1928;

CONSIDERANT que, d'après ces données et la preuve qui s'y rapporte, et spécialement en tenant compte de l'entente

intervenue entre feu Hugh Quinlan et ses co-actionnaires touchant l'estimation des actions, la valeur de chacune desdites actions, à la date du 25 octobre 1928, doit être arrêtée de la manière suivante : l'action de la compagnie Quinlan, Robertson & Janin Ltd, à \$236.25, y compris ce qui n'avait pas encore été payé du dividende déclaré en 1925 (1) ; l'action de la compagnie Amiesite Asphalt Ltd, à \$432.13 (2) ; et l'action de la compagnie Fuller Gravel Ltd, à \$90.00, comme dans le jugement de première instance; et que les actions de la compagnie Ontario Amiesite Ltd n'ont aucune valeur;

	(1) Valeur suivant l'état du 31 mars 1928:..	\$249.00
	Moins 15%	37.35
20		<hr/>
		\$211.65
	plus dividende non payé.....	24.60
		<hr/>
		\$236.25
		<hr/> <hr/>
	(2) Valeur suivant l'état du 31 août 1928:....	\$508.39
	Moins 15%	76.26
		<hr/>
		\$432.13
		<hr/> <hr/>

30

CONSIDERANT qu'à ce compte, les sommes représentant les actions, et payables à défaut de remise, sont: pour les 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd, \$271,923.75; pour les 250 actions de la compagnie Amiesite Asphalt Ltd, \$108,032.50; et pour les 400 actions de la compagnie Fuller Gravel Ltd, \$36,000.00;

40 CONSIDERANT, toutefois, que les actions de la compagnie Quinlan, Robertson & Janin Ltd, de la compagnie Amiesite Asphalt et de la compagnie Ontario Amiesite Ltd doivent être considérées, ainsi que les parties les ont traitées et que les demandeurs en poursuivent la restitution, comme un tout, de sorte que l'obligation de les remettre, et, à défaut, de les payer, constitue une seule et même dette, dont le créancier ne peut être forcé de recevoir le paiement en partie (C. civ. 1149);

10 CONSIDERANT que le défendeur Robertson, à défaut de remettre à la succession Quinlan, 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd et 250 actions de la compagnie Amiesite Asphalt Ltd, devrait donc payer à ladite succession la somme de \$379,956.25; que, cependant le jugement de première instance a fixé cette somme au chiffre de \$372,928.00; et qu'en l'absence d'appel de la part des demanderesses, il n'y a pas lieu de réformer le jugement en ce point;

20 CONSIDERANT qu'il convient, cependant, de modifier la forme du dispositif pour marquer plus clairement ce qu'il comporte déjà, savoir : qu'à défaut de remettre la totalité des actions de la compagnie Quinlan, Robertson & Janin Ltd et de la compagnie Amiesite Asphalt Ltd, le défendeur Robertson devra payer la totalité de la somme qui se trouve déterminée comme représentant la valeur des actions de l'une et de l'autre compagnie, de même qu'à défaut de remettre toutes les actions de la compagnie Fuller Gravel Ltd il devra payer le montant entier de leur valeur;

30 CONSIDERANT, sur paiement à défaut de remise des actions, le défendeur Robertson doit être autorisé à retenir, sur la somme qu'il devra payer pour les 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd et pour les 250 actions de la compagnie Amiesite Asphalt, le montant de \$250,000.00, qu'il a déboursé quand il a prétendu les acheter, et \$20,000.00 sur ce qu'il devra payer pour les 400 actions de la compagnie Fuller Gravel Ltd; et qu'il n'y a donc pas lieu de réformer le jugement sur ce point, sauf les modifications de forme qui s'y trouveront apportées;

IV. — ATTENDU que, par un quatrième dispositif, le jugement de la Cour Supérieure " déclare que tous les profits faits et les dividendes payés depuis le décès dudit Hugh Quinlan avec et sur lesdites actions sont la propriété de ladite succession ";

40 CONSIDERANT, que les fruits dont la restitution pourrait être ordonnée ne doivent s'entendre que des bonis et dividendes; que, tel que rédigé, ce dispositif pourrait prêter à une équivoque et susciter des difficultés, s'il s'engageait plus tard quelque débat pour mettre à effet cette déclaration de droits; qu'il convient donc de modifier cette rédaction, pour spécifier que le droit reconnu ne s'applique qu'aux dividendes et aux bonis déclarés et payés depuis le décès de Hugh Quinlan; et que cet amendement, apporté au dispositif en vue seulement d'assurer peut-être la régularité de débats ultérieurs, sans entraîner nécessaire-

ment la cassation du jugement, ne constitue pas moins une modification assez importante pour justifier une disposition spéciale quant aux frais;

10 V. — ATTENDU que, par un cinquième dispositif, la Cour de première instance “ déclare que le défendeur ne sera tenu de remettre à la succession lesdites actions et les profits et dividendes que sur remboursement avec intérêt desdites sommes de \$250,000.00 et de \$20,000.00; et donne acte aux demanderesses de leur consentement à tel remboursement ”;

20 CONSIDERANT qu’en l’absence de contre-appel, ce dispositif doit être maintenu; mais qu’il convient d’en modifier le texte, pour mieux définir les fruits à restituer, et pour indiquer quelles actions devront être remises sur remboursement de chacune des deux sommes, savoir : les 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd et les 250 actions de la compagnie Amiesite Asphalt Ltd sur le remboursement de \$250,000.00, et les 400 actions de la compagnie Fuller Gravel Ltd sur le remboursement de \$20,000.00;

VI. — ATTENDU que le sixième dispositif “ ordonne aux défendeurs de faire dans les livres de la succession toutes les entrées nécessaires pour donner effet à ce que dessus statué ”;

30 CONSIDERANT que ni la succession Quinlan, ni la Capital Trust Corporation Ltd, co-exécutrice testamentaire, ni le défendeur Robertson en sa qualité d’exécuteur et fiduciaire de feu Quinlan, ne sont en cause dans le présent appel; que, d’ailleurs, les demanderesses, n’appelant point, ne demandent pas que ce dispositif soit changé ou complété; qu’il n’y a donc pas lieu, pour cette Cour, de toucher à ce dispositif;

VII. — ATTENDU que le septième dispositif rejette une partie des conclusions de la demande; et que cette partie du jugement ne se trouve pas frappé d’appel;

40 VIII. — ATTENDU que les dispositifs huitième, neuvième et dixième du jugement disposent des frais de première instance;

CONSIDERANT, quant aux frais de première instance dont le défendeur Robertson est chargé, qu’il n’apparaît pas que le premier Juge ait mal usé de sa discrétion en disposant de ces frais comme il l’a fait;

IX. — ATTENDU que l'appelant a, en outre, prétendu que les demanderesses n'étaient pas habiles à former la présente action;

10 CONSIDERANT que les demanderesses, bénéficiaires éventuelles du revenu des biens laissés par feu Hugh Quinlan, ont intérêt à ce que la succession de ce dernier conserve son capital et à ce que le patrimoine ne soit pas diminué; que lesdits transports d'actions étaient préjudiciables à leurs droits; et qu'elles avaient donc qualité pour intenter la présente action, afin de faire rentrer dans la succession ce qui en avait été soustrait illégalement;

Par ces motifs, et par ceux du premier jugement qui n'y sont pas contraires.

20 REJETTE l'appel; et

Maintenant les dispositions essentielles du jugement de la Cour supérieure, mais les émendant par endroits, pour en préciser l'expression et la portée, prononce à nouveau, à l'égard du défendeur Robertson, ledit jugement en la forme suivante :

30 I. — Annule les ventes ou transports, prétendus consentis par feu Hugh Quinlan en juin 1927, ou qui auraient été faits par sa succession et ses exécuteurs fiduciaires après le 27 juin 1927, audit défendeur Robertson, de 1,151 actions de la Compagnie Quinlan, Robertson & Janin Ltd, de 250 actions de la compagnie Amiesite Asphalt Ltd, et 200 actions de la compagnie Ontario Amiesite Ltd, ainsi que la vente ou le transport fait au défendeur Robertson par la succession de feu Hugh Quinlan et par ses exécuteurs fiduciaires, directement ou par intermédiaire, vers le mois de mars 1928 ou auparavant, de 400 actions de la compagnie Fuller Gravel Ltd;

40 II. — Déclare que lesdites actions sont la propriété de la succession de feu Hugh Quinlan;

III. — CONDAMNE le défendeur Robertson à payer à ladite succession, à défaut par lui de remettre à cette dernière lesdites 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd et lesdites 250 actions de la compagnie Amiesite Asphalt Ltd, \$122,928.00; et, à défaut par lui de remettre à ladite succession lesdites 400 actions de la compagnie Fuller Gravel Ltd, \$16,000.00;

IV. — Déclare que les bonis et dividendes déclarés et payés depuis le décès de feu Hugh Quinlan sur lesdites actions sont la propriété de ladite succession;

10 V. — Déclare que le défendeur Robertson ne sera tenu de remettre à la succession de Hugh Quinlan les 1,151 actions de la compagnie Quinlan, Robertson & Janin Ltd et les 250 actions de la compagnie Amiesite Asphalt Ltd, ainsi que les bonis et dividendes déclarés et payés sur lesdites actions depuis le décès de Hugh Quinlan, que sur remboursement avec intérêt de la somme de \$250,000.00; et de même les 400 actions de la compagnie Fuller Gravel Ltd, ainsi que les bonis et dividendes déclarés, payés comme susdit, que sur remboursement avec intérêt de la somme de \$20,000.00; et donne acte aux demanderesses de leur consentement à ces remboursements;

20 VI. — Ordonne aux défendeurs de faire dans les livres de la succession toutes les entrées nécessaires pour donner effet à ce que dessus statué;

VII. — Renvoie les conclusions de la demande demandant que les défendeurs soient destitués, qu'ils soient condamnés à rendre compte, que l'inventaire soit déclaré erroné et faux et mis de côté;

30 VIII. — CONDAMNE la défenderesse à payer personnellement ses frais de défense;

IX. — CONDAMNE le défendeur à payer personnellement les frais de l'action des demanderesses et de la contestation qu'il en a faite;

40 X. --- ORDONNE, quant aux frais d'enquête, qu'il en soit fait une masse, à l'exception de ceux sur lesquels il a été statué au cours de l'instruction, et les défendeurs ès-qualité sont condamnés à en payer un tiers, le défendeur personnellement un autre tiers, et la défenderesse l'autre tiers; quant à la prise en sténographie des arguments et de leur transcription, les défendeurs ès-qualité sont condamnés à les payer.

(L'hon. juge St-Germain dissident quant aux frais).

(signé) Adjutor Rivard,
J. C. B. R.

NOTES OF HONOURABLE Mr. JUSTICE HOWARD

The late Hugh Quinlan and the appellant were friends and business associates for many years. Their relations were
10 characterised by a rare intimacy mutual confidence and esteem.

Hugh Quinlan died on the 26th of June, 1927, leaving his last Will and Testament in notarial form, dated 14th April, 1926, by which he bequeathed all his property, apart from a few particular legacies, in trust jointly to the appellant and the Capital Trust Corporation, Limited, appointing them his testamentary executors as well and conferring upon them very ample powers as such and as trustees of his estate and extending those powers
20 to their successors in office, for whose appointment he made provision, until the complete accomplishment of the provisions of his Will.

The respondents are two of the eight surviving children of the testator and beneficiaries under his Will.

The disposition made by Mr. Quinlan of his property, whether capital or income, does not now concern us, except as it either establishes or disproves that the respondents have an interest in bringing this action, for that has been questioned. I
30 may say at once that I am of the opinion that they have such an interest, because, though they are at present receiving only fixed amounts annually, they will eventually share, subject to certain defined contingencies, in the total income of the residue of the estate, and so they have a present interest to see that the revenue-bearing property of the estate shall not, through neglect or mismanagement by the executors, fall below what is sufficient to provide for the annuities which they are now enjoying and to satisfy in full measure their eventual right to integral shares in the entire revenue of the estate.

40 A year or so before his death, Mr. Quinlan, on account of failing health, gradually withdrew from active participation in the conduct and control of the various enterprises in which he was interested, leaving the management of them more and more to his associates and especially to the appellant, who kept him fully informed of what was being done even after he was confined to his room and bed.

As the improbability of his recovering his health became more and more apparent, what he ought to do with his shares in the companies in which he and the appellant were interested became of increasing concern to Mr. Quinlan. He discussed the matter from time to time with the appellant and, as I read the admissible evidence, eventually decided that the shares should be
10 sold at minimum fixed prices. The appellant says that, at Mr. Quinlan's request, he put that decision in the form of a letter from himself to Mr. Quinlan and, three or four days before the latter's death, took it to Mr. Quinlan's house and read it to him and again discussed with him its subject-matter. The letter reads:—

“ Montreal, June 20th, 1927.

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

Dear Hugh:

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

30 1,151 Shares Quinlan, Robertson & Janin, Limited.
50 “ Amiesite Asphalt, Limited.
200 “ Ontario Amiesite Asphalt, Limited.
200 “ Amiesite Asphalt, Limited, in the
name of H. Dunlop;

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

Yours truly,

(Signed) A. W. Robertson.”

The learned Judge of the trial Court refused to allow the appellant to testify as to what Mr. Quinlan said, but he alleges in effect that Mr. Quinlan acknowledged that their agreement was correctly expressed in the letter and that he definitely accepted the proposal therein made.

10 It appears that the appellant had in his custody or under his control certificates endorsed in blank by Mr. Quinlan for the greater part if not all of these shares, and that he, before the death of Mr. Quinlan, had the shares transferred on the registers of the companies respectively into his own name as owner. It is unnecessary for our present purpose to go into what was done with regard to these shares during the next six months, but it is to be noted that, on the 27th of December, the appellant, having failed to dispose of any of them to an outsider, decided to purchase them himself and to that end paid the estate, by remittance to his co-executor, the Capital Trust Corporation, Limited, 20 \$125,000, and about a month after paid the balance of the purchase price, with interest as stipulated in the letter, and that he thereafter treated the shares as being his personal property.

The material conclusions of the respondents' action are that the Capital Trust Corporation, Limited, and the appellant, be dismissed as trustees and executors of the estate (*destitués de leurs fonctions*) for misfeasance in office and be ordered to render account of their administration of the estate; that the sale and transfer of the shares mentioned in the said letter of 30 the 20th of June, 1927, be annulled and that the appellant be ordered to return them to the Succession of the late Hugh Quinlan or to pay to the Estate their value, which the respondents estimate at \$1,350,000.

The appellant pretends that, although he was prevented by the ruling of the Court from proving that the late Mr. Quinlan had accepted the proposal made in the said letter, the completion of the agreement was nevertheless fully proved.

40 Again I do not think it necessary for me to discuss the evidence in detail; suffice it to say that I cannot agree with the appellant, for, in my study of the case, I have not found evidence that to my mind establishes that Mr. Quinlan definitely agreed to the proposition contained in the letter.

The appellant answers : " Well, if the evidence does not amount to complete proof, it constitutes a commencement of proof sufficient to open the door to testimony on the point. "

Again I cannot agree. If the evidence were all one way, it would, in my opinion, be sufficient, but it is rebutted by the significant fact that the appellant and his co-executor treated these shares as belonging to the Succession of the late Mr. Quinlan, whereas if the proposal had been accepted by Mr. Quinlan and therefore the agreement, whatever it should be called, completed before his death, these shares would have been removed from his Succession and their value, that is, the consideration received for them, would have taken their place among its assets. This conflict in the evidence now under consideration defeats the appellant's claim that it constitutes a commencement of proof.

20 Taking the facts, therefore, as they are established on the record as it is, I come to the conclusion that the shares in question were not disposed of by Mr. Quinlan before his death, as the appellants contends.

I further agree with the learned trial Judge that the appellant acted beyond his powers when he took part, as executor of the estate, in the transfer from it to himself of these shares in December following, and that that transfer should be pronounced null and void and the shares restored to the estate.

30 Compliance with such a judgment will be comparatively simple if the appellant is still in possession of the shares in question, or if they are under his control, but if they, or any of them, have passed out of his possession and control, the problem becomes : What amount must the appellant give to the estate in lieu of those shares which he cannot restore to it? Fortunately, there is no question of bad faith on anyone's part; indeed the appellant's good faith throughout is expressly admitted by the respondents.

40 Thus far I am in concurrence on all material points with the learned trial Judge, but, with great respect, I do not think that he has chosen the proper date from which to calculate the amount of the returns which the appellant ought to make, in case he cannot restore to the estate the said shares or some of them. The learned Judge decided, and I am free to say not without reason particularly as to the shares of Quinlan, Robertson & Janin, Limited, and Amiesite Asphalt, Limited, that the proper date is that upon which the said shares were transferred on the books of the estate to the appellant, that is, in December, 1927, and makes his calculation on that basis. After very careful consideration, I have come to the conclusion that the weight of au-

thority and of reason indicates that the date of the institution of the action should be chosen, rather than the date adopted by the learned Judge. I have collaborated with the other members of the Court in the preparation of the formal judgment to be handed down on this appeal and, since the various factors and considerations that in our common opinion enter into this problem and the method of calculation of the amounts to be paid to the estate by the appellant in lieu of the return of any of the said shares are disclosed in detail in the judgment, it is quite unnecessary for me to go into them here. And the same may be said with regard to other modifications which we have come to the conclusion should be made in the judgment appealed from and with regard to the costs, for all of which I refer to the formal judgment of the Court.

20

NOTES DE L'HONORABLE JUGE ST-GERMAIN.

Les demanderesse-intimées sont deux des enfants de feu Hugh Quinlan, décédé le 26 juin 1927.

Par son testament, Hugh Quinlan a donné une rente annuelle de \$24,000 à son épouse, une rente annuelle de \$1,000 à \$2,000 à chacun de ses enfants, durant la vie de leur mère, et, après le décès de cette dernière, le revenu de tous les biens de sa succession. Quant à la propriété de ces dits biens, elle doit être partagée par tête entre ses petits-enfants et arrière petits-enfants, après le décès de tous ses enfants.

Pour l'exécution de ses volontés, le testateur a nommé des fiduciaires entre les mains desquels il s'est dessaisi de tous ses biens et auxquels il a donné les pouvoirs les plus étendus.

Par leur action, les demanderesse-intimées ont demandé la destitution des deux exécuteurs-testamentaires et fiduciaires de la succession de leur père, le Capital Trust Corporation et l'appellant, Angus William Robertson, ainsi qu'une reddition de compte de leur part; elles ont aussi demandé la nullité de divers transports d'actions dans certaines compagnies industrielles et commerciales dont leur père était, d'après elles, propriétaire, à son décès, et qui auraient été, par la suite, illégalement transportées au défendeur-appellant Robertson, l'un des exécuteurs-testamentaires et fiduciaires.

Le jugement dont est appel a rejeté la demande en destitution et en reddition de compte, mais a maintenu, en partie, les autres conclusions à l'égard de l'appelant Robertson.

Par ce jugement en effet, la Cour Supérieure a déclaré illégaux et nuls les transferts ainsi que les ventes de 1151 actions de la Compagnie "Quinlan, Robertson & Jamn, Limited, 250 actions de la "Amiesite Asphalt Co'y, Limited, 200 actions de la Compagnie "Ontario Amiesite Asphalt, Limited", et 400 actions de "Fuller Gravel Co'y, Limited", et la dite Cour a maintenu que les dites actions étaient la propriété absolue de la succession du dit Hugh Quinlan. En conséquence, elle a condamné le défendeur-appelant à remettre ces actions à la succession du dit Hugh Quinlan, sur remboursement, par les exécuteurs-testamentaires, d'une somme de \$270,000 qu'il avait payée pour prix de ces actions et, à défaut de remettre les dites actions, d'en payer la valeur fixée par le dit jugement, tout en tenant compte, par compensation, du montant déjà déboursé pour l'acquisition de ces actions.

Les demandereses n'ont pas appelé de ce jugement qui a rejeté leurs premières conclusions et l'appel est porté par Angus William Robertson seul et personnellement.

L'appelant soutient, en premier lieu:

30 "Que les intimées n'avaient ni la qualité, ni le status requis pour pouvoir exercer les recours en nullité qui ont été maintenus par le jugement.

Le testateur (dit-il) a légué la propriété entière de ses biens à ses fiduciaires et à leurs successeurs, pour qu'ils la conservent intacte, jusqu'au décès du dernier survivant de ses enfants, et pour qu'alors, ils en fassent le partage entre ses petits-enfants et arrière petits-enfants vivants à cette époque.

40 Quant aux enfants au premier degré, (ajoute-t-il) ils ne sont, dans aucun cas, investis d'un "jus in re" dans les biens de la succession; ils n'ont qu'un droit de créance payable à même les revenus de cette succession.

Comment les demandereses, (ajoute-t-il encore) alors simples créancières de revenus, peuvent-elles faire un acte de disposition des capitaux ou autres biens de la

10 succession; comment ont-elles qualité, comme dans le cas actuel, pour demander la nullité de divers actes de ventes et transports d'actions formant partie du capital-action de diverses compagnies; ainsi qu'une déclaration que toutes ces actions appartiennent " in full ownership to the estate of the said Hugh Quinlan "; et de plus, comme cette déclaration de nullité de ventes et de transports d'actions doit entraîner, pour la succession, un remboursement d'une somme de \$270,000, comment, encore une fois, simples créancières, peuvent-elles prétendre disposer de l'actif de la succession jusqu'à concurrence de \$270,000, pour atteindre l'objet qu'elles poursuivent? "

20 Nous répondons tout d'abord, qu'aux termes de l'art. 77 C.P.C., " pour former une demande en justice, il faut y avoir intérêt, mais que cet intérêt peut n'être qu'éventuel ". Or, personne ne niera que les demanderesses ont un intérêt, sinon né, du moins éventuel, à la conservation intacte, sinon en nature, du moins en valeur, du capital de la succession de leur père, dont elles sont appelées à retirer tous les revenus.

30 Si les demanderesses n'ont pas qualité pour se protéger contre les aliénations illégales des fiduciaires, qu'advient-il de leurs droits éventuels à tous les revenus de la succession? D'ailleurs, si les demanderesses-intimées sont bien fondées dans leurs prétentions, ce qu'elles demandent, par leurs conclusions, n'a pas pour effet, comme le prétend l'appelant, de faire sortir du patrimoine de la succession une somme de \$270,000.00, mais elle a pour effet d'y faire rentrer des valeurs qui appartiennent à la succession et qui en sont sorties illégalement, tandis que le remboursement de la somme de \$270,000, c'est la restitution, par voie de conséquence, d'un montant qui ne doit pas faire partie de l'actif de la succession.

40 Au reste, je n'admets pas que les demanderesses n'aient un " jus in re " dans les biens de la succession de leur père. Les fiduciaires, (art. 981b) pour les fins de la fiducie, sont saisis, comme dépositaires et administrateurs, pour le bénéfice des légataires, des propriétés mobilières ou immobilières à eux transportées en fiducie. Cette saisine est une saisine de fait pour leur permettre d'exécuter les volontés du testateur; ils ne sont toutefois que des dépositaires des dits légataires, dit l'article, et pour l'heure, ils sont les dépositaires des légataires pour le bénéfice desquels ils administrent les biens et à qui appartiennent la saisine légale.

S'il en était autrement, on pourrait se demander qui aurait bien autorité à intenter une telle poursuite, si surtout il n'existait actuellement aucun petit-enfant ou arrière petit-enfant du testateur.

10 Je suis donc d'avis que les demanderesses-intimées ont le status requis pour intenter la présente action et qu'elles ont le droit de s'adresser à la Cour, non seulement pour qu'elle autorise, mais pour qu'elle ordonne aux fiduciaires, sur remise des actions réclâmées, de restituer à l'appelant la dite somme de \$270,000.00.

20 L'appelant soutient, en deuxième lieu, qu'il a prouvé que feu Hugh Quinlan lui avait cédé et transporté, avant son décès, les actions qu'il détenait dans les trois compagnies ci-après nommées, savoir:—" Quinlan, Robertson & Janin, Limited ", " Amiesite Asphalt Company, Limited " et " Ontario Amiesite Asphalt, Limited ".

L'honorable juge de première instance a refusé d'admettre la preuve verbale du consentement de feu Hugh Quinlan, relativement à la vente de ces actions, et je ne vois pas que l'appelant ait autrement fait cette preuve.

LAURENT, au titre DE LA VENTE, No. 5, s'exprime comme suit:—

30 " Pothier dit que trois choses sont nécessaires pour le contrat de vente: une chose qui en fait l'objet, un prix convenu et le consentement des contractants. Le consentement et l'objet sont requis dans tout contrat comme conditions essentielles sans lesquelles il n'y a pas de contrat. Dans la théorie du code, il faut ajouter la cause. Le prix est aussi de l'essence de la vente, car c'est la cause de l'obligation contractée par le vendeur; on ne conçoit donc pas de vente sans prix, ce serait un contrat sans cause. "

40 Dans le cas actuel, comment l'appelant peut-il prétendre avoir fait l'acquisition de ces actions de feu Hugh Quinlan lui-même, quand nous n'avons nulle part la preuve que les parties contractantes se soient jamais entendues sur le prix de vente de ces actions?

Le 11 juin 1925, feu Hugh Quinlan, l'appelant Robertson et Alban Janin avaient bien convenu, par contrat sous seing pri-

vé, que dans le cas de décès de l'un d'eux, les deux autres parties contractantes auraient le droit d'acquérir, à l'exclusion de tout autre, les actions détenues par la partie décédée, dans Quinlan, Robertson & Janin, Limited et Amiesite Asphalt Company, Limited, et après avoir fixé le prix de ces actions, pour l'année alors courante, ils avaient bien, en même temps, déterminé de quelle façon serait fixé ce prix pour les autres années, à savoir: par les
10 actionnaires des dites Compagnies, à leur assemblée générale annuelle respective, mais malheureusement, lors de l'assemblée générale annuelle de chacune de ces compagnies, tenue au printemps de 1927, les actionnaires de ces Compagnies ne se sont pas prévalus de cette convention et, par conséquent, il restait à chacune des parties à la dite convention de fixer, pour cette année-là, le prix de vente de ses actions. D'ailleurs, l'appelant ne prétend pas se prévaloir de cette convention de juin 1925 pour lier la succession Hugh Quinlan, quant au prix de vente des actions qu'il
20 prétend avoir achetées de Hugh Quinlan, avant son décès; il croit trouver ce consentement dans les circonstances qui ont précédé et accompagné la lecture de la lettre du 20 juin 1927, qui se lit comme suit:—

“ Mr. Hugh Quinlan,
357 Kensington Avenue,
Westmount, Que.

Dear Hugh:—

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

1,151	shares	Quinlan, Robertson & Janin, Limited.
50	”	Amiesite Asphalt, Limited.
200	”	Ontario Amiesite Asphalt, Limited.
200	”	Amiesite Asphalt Limited, in the name of H. Dunlop.

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

Yours truly,
(Signed) A. W. Robertson.”

L'honorable juge de première instance, dans ses notes, après avoir fait l'analyse de toutes ces circonstances et avoir examiné chacun des arguments apportés par l'appelant pour le soutien de la vente de ces actions, en est venu à la conclusion qu'il n'y avait pas au dossier la preuve que monsieur Quinlan avait vendu les dites actions et je concours entièrement avec lui sur ce point.

10

L'appelant soutient, en troisième lieu, que le transport et la vente de ces diverses actions étaient susceptibles de preuve testimoniale et que l'honorable juge a quo a erré, en refusant d'entendre et d'admettre en preuve le témoignage de l'appelant et celui du témoin Leamy, sur les circonstances s'y rapportant.

20 L'appelant soumet d'abord que si les faits prouvés ne constituent pas une preuve complète, ils équivalent au moins à un commencement de preuve par écrit et, comme commencement de preuve par écrit, il invoque d'abord l'endossement en blanc, ainsi que la délivrance, des certificats de ces diverses actions qu'il prétend avoir acquises; il invoque ensuite sa possession continue de ces titres depuis leur délivrance, et enfin, les aveux contenus dans les plaidoiries.

30 D'après PLANIOL et RIPERT, (Droit Civil, vol. 7, p. 875, " il ressort des décisions jurisprudentielles que le fait établi par le commencement de preuve doit rendre à première vue le fait allégué vraisemblable, que la vraisemblance n'est pas l'apparence de la vérité, mais ce qui est probable, mais qu'il ne suffit pas que le fait allégué soit rendu seulement possible. Le Juge ne se contente pas de prendre en considération le fait établi et le fait allégué, mais il examine tout le procès en s'appuyant sur des circonstances extrinsèques "

40 L'honorable juge de première instance n'a pas trouvé de commencement de preuve par écrit, dans les faits établis par la preuve, et je crois qu'il a eu raison, d'autant plus que la prétention de l'appelant qu'il s'est porté acquéreur des actions en question, le 20 juin 1927, est en contradiction avec les lettres qu'il a adressées au Capital Trust, le 22 juillet 1927 et le 19 août 1927, et aussi en contradiction avec l'inventaire de la succession Quinlan, où l'on trouve entrées, dans l'actif de la dite succession, les actions de Quinlan, Robertson & Janin, Limited, en contradiction même avec l'attitude de l'appelant lui-même qui est mis au cou-

rant, sans protestation, non seulement de cet inventaire, mais aussi des discussions qui ont lieu entre le Capital Trust et l'honorable monsieur Perion, pour fixer la valeur de ces actions aux fins de paiement des droits de succession.

10 Comment l'appelant, s'il s'était porté acquéreur de ces diverses actions, dès le 22 juin 1927, a-t-il pu, même comme fiduciaire, tolérer ces entrées à l'inventaire, aussi bien que ces discussions au sujet de la valeur de ces actions, puisque ces actions d'après lui, ne faisaient plus partie de l'actif de la succession Quinlan?

20 En supposant même que Hugh Quinlan aurait endossé ces certificats d'actions en blanc et les aurait remis en la possession de l'appelant, en vue d'une vente possible, ce transport, avec endossement en blanc de ces certificats, n'est pas suffisant pour constituer un commencement de preuve par écrit de la vente des dites actions.

Quant aux prétendus aveux contenues dans les plaidoiries, l'honorable juge de première instance donne, dans ses notes, les raisons pour lesquelles ces prétendus aveux ne peuvent être invoqués, et je concours entièrement dans les raisons qu'il donne à ce sujet.

30

L'appelant soumet de plus, comme deuxième moyen d'admission de la preuve testimoniale, que le fait qu'il s'agissait de prouver était un fait relatif à des matières commerciales.

40

“ Dans le cas actuel, nous dit l'appelant, ce qu'il s'agissait de prouver, c'était la vente d'un certain nombre d'actions du capital-actions de trois compagnies: “ Quinlan, Robertson & Janin, Limited ”, “ Amiesite Asphalt Company, Limited ”, et “ Ontario Amiesite Asphalt Limited ”. Ces trois compagnies étaient incontestablement des compagnies commerciales; elles étaient toutes les trois engagées dans des entreprises de construction de tous genres et notamment de travaux publics. C'était là leur objet. Or, les entreprises de ce genre sont des entreprises commerciales et ceux qui s'y livrent sont des commerçants. ”

Notre code ne définit pas, comme le code commercial français, ce qu'il faut entendre par " matières commerciales ", mais je crois tout de même que pour décider si tel fait juridique constitue un acte commercial, nous pouvons nous inspirer, et de la jurisprudence française, aussi bien que des commentateurs du code de commerce, qui ont traité cette question.

10

L'article 632 du CODE DE COMMERCE se lit comme suit:—

“ La loi répute actes de commerce:

Tout achat de denrées et marchandises pour les revendre, soit en nature, soit après les avoir travaillées et mises en oeuvre, ou même pour en louer simplement l'usage;

20

Toute entreprise de manufactures, de commission, de transport par terre ou par eau;

Toute entreprise de fournitures, d'agence, bureaux d'affaires, établissements de ventes à l'encan, de spectacles publics;

Toute opération de change, banque et courtage;

30

Toutes les opérations des banques publiques;

Toutes opérations entre négociants, marchands et banquiers;

(L. 7 juin 1894). Entre toutes personnes, les lettres de change. (Com. 636s; Pr. 170, 424.) ”

Voici maintenant ce que nous trouvons dans *DALLOZ*, Répertoire Pratique, verbis ACTE DE COMMERCE:—

40

No. 24

“ L'actionnaire ne fait acte de commerce qu'à raison de sa participation aux bénéfices et aux pertes de la société et des obligations nées de la convention d'apport d'où résulte cette participation. Toute autre convention, eut-elle l'action pour objet, retombe dans le droit commun dès qu'il s'agit d'en déterminer les effets entre les parties

et non vis-à-vis de la société. S'il s'agit d'une cession, c'est l'art. 632, par. 1, qui la régit exclusivement; elle sera dès lors, pour la partie qui n'a pas acheté dans l'intention de revendre, qui n'a fait qu'un simple placement, un acte purement civil; c'est ce qu'ont décidé de nombreux arrêts. (D.P. 49.2.89; D.P. 59.1.402; D.P. 69.2.165; D.P. 84.2.180; D.P. 93.2.528; D.P. 1923.2.179). ”

LYON-CAEN ET RENAULT s'expriment comme suit:
(Manuel de Droit Commercial, éd. 1928)

No. 37

“ Tous les actes d'un commerçant n'ont pas la même nature.

Les actes d'un commerçant qui ont pour objet direct l'exploitation de son commerce et qui rentrent dans les art. 632 et 633 sont certainement commerciaux; il en est ainsi des achats de marchandises destinées à être revendues, des divers contrats nécessaires à l'exécution des entreprises de manufactures, de transport, etc. Ce sont ces actes dont la réitération à titre de profession habituelle donne à celui qui les fait la qualité légale de commerçant.

A l'inverse, un commerçant peut faire un grand nombre d'actes tout à fait étrangers à son commerce et qui ne sont pas plus commerciaux pour lui que pour tout autre; tels sont les achats de denrées ou de meubles faits pour ses besoins personnels ou pour ceux de sa famille.

Le caractère commercial doit être refusé aux actes d'un commerçant qui n'ont aucun lien avec son commerce et qui ne rentrent pas dans les art. 632 et 633. ”

No. 39

“ La théorie de l'accessoire n'est généralement appliquée qu'au cas où il s'agit d'un commerçant qui fait un acte pour les besoins de sa profession. ”

No. 43 bis

“ Si toute société par actions ou toute société à responsabilité limitée est commerciale, la nature civile ou

10 commerciale de ses actes doit être déterminée conformément aux règles ordinaires contenues dans les art. 632 et suivants. Il n'a jamais été question de changer artificiellement le caractère légal de leurs opérations, en déclarant commerciaux des actes faits par les sociétés par actions et les sociétés à responsabilité limitée, alors que ces actes ont légalement le caractère d'actes civils quand ils sont faits par des individus ou par des sociétés en nom collectif. ”

No. 46

“ QUI EST COMMERÇANT ?

20 Selon l'art. 1 du Code de Commerce, sont commerçants ceux qui exercent des actes de commerce et en font leur profession habituelle.

Deux conditions sont donc exigées, d'après cette disposition, pour qu'une personne ait la qualité légale de commerçant. Il faut: a) qu'elle fasse des actes de commerce; b) qu'elle en fasse sa profession habituelle. ”

No. 47

30 “ La loi (art. 1 C. Com.) n'indique expressément que les deux conditions qui viennent d'être mentionnées. Mais il va de soi que pour qu'un individu soit commerçant, il est, en outre, nécessaire:

a) qu'il soit légalement capable de faire le commerce;

40 b) qu'il fasse les actes de commerce constituant sa profession en son nom et non pas au nom d'une autre personne sous la dépendance de laquelle il est placé. Ainsi, souvent, le commis d'un commerçant fait continuellement des actes de commerce; il n'est, pourtant, pas commerçant; la raison en est qu'il les fait au nom de son patron. De même, les directeurs et les administrateurs des sociétés anonymes ne sont pas commerçants; c'est au nom de ces sociétés qu'ils opèrent. ”

L'appelant cite les opinions des honorables juges Charbonneau et Lavergne, dans la cause de *BONNER & MORAY*, 22

Rev. Jurisprudence, pp. 402 & 403. Nous y trouvons aussi, dans cette cause, l'opinion de monsieur le Juge Cross:—

10 “ while I agree that in general the question whether a matter is commercial or nor in relation to the rule of art 1233 is to be determined more by the consideration whether the act is commercial by its nature than by the consideration whether the parties to it are or are not traders. I would say that this transfer by the respondent, who was housekeeper for James Spier's father, to the latter, and which transfer she herself alleges was a gratuitous loan, was not a commercial act or operation such as to be proveable by parol testimony within the rule of the article. ”

20 D'ailleurs, si la prétention de l'appelant est bien fondée sur ce point et s'il suffit d'être actionnaire d'une compagnie industrielle ou commerciale pour devenir commerçant, il faudrait donc dire que tous ceux qui possèdent des actions dans des compagnies industrielles ou commerciales sont des commerçants. Je ne crois pas que nous puissions tirer cette conclusion et si les actionnaires de compagnies industrielles ou commerciales ne sont pas, pour cela, des commerçants, pourquoi les directeurs de ces compagnies qui ne sont que les mandataires des actionnaires seraient-ils plus commerçants que les actionnaires eux-mêmes ?

30 Les transactions entre les actionnaires et la compagnie elle-même peuvent constituer des actes commerciaux, mais le transfert d'actions par un actionnaire à un autre actionnaire n'est pas en soi en soi un acte commercial.

40 Du reste, si la prétendue vente des actions de feu Hugh Quinlan à l'appelant Robertson devait être considérée comme un acte commercial, l'appelant, au point de vue des règles de la preuve, ne serait pas en meilleure condition, car, aux termes de l'art. 1235 C.C., “ dans les matières commerciales où la somme de deniers ou la valeur dont il s'agit excède \$50.00, aucune action ou exception ne peut être maintenue contre une personne ou ses représentants sans un écrit signé par elle dans les cas suivants: 4) De tout contrat pour la vente d'effets à moins que l'acheteur n'en ait accepté ou reçu une partie ou n'ait donné des arrhes. ”

L'appelant nous dit que ce paragraphe 4 de l'art. 1235 ne s'applique pas au cas actuel, parce que ce paragraphe prévoit “ la vente d'effets ” et non “ la vente d'effets mobiliers ”, mais

qu'entend-on par les mots " la vente d'effets ", dans ce paragraphe, sinon la vente de denrées ou marchandises? Or, s'il est vrai, comme le fait observer l'appelant, dans son mémoire, qu'en France, on reconnaît sans difficulté que l'expression " achat de denrées et marchandises " comprend les choses incorporelles comme les actions, ne s'ensuit-il pas que les mots " la vente d'effets ", au paragraphe 4 de l'art. 1235, comprend la vente des actions?

L'appelant ajoute encore que ce paragraphe 4 de l'art. 1235 ne peut s'appliquer parce que l'acheteur a accepté et reçu les effets. Or, nous savons dans quelles circonstances les certificats d'actions ont été délivrés à l'appelant. Il est certain que lorsque ces certificats d'actions ont été délivrés, aucune vente n'avait encore été consommée, le prix de vente de ces actions n'était pas fixé et, par conséquent, il manquait un élément essentiel pour la formation du contrat.

Pour ces raisons, je dois en arriver à la conclusion que même si le transport de ces actions devait être considéré comme une opération commerciale, l'appelant ne pouvait faire la preuve verbale de cette vente d'actions.

L'appelant soutient, en quatrième lieu, qu'il n'a acquis aucune portion des 600 actions du capital-actions de la " Fuller Gravel Company Limited " de la succession de feu Hugh Quinlan et que l'acquisition qu'il en a faite, du nommé Tummon, a été régulière et valable.

Sur ce point, après avoir pris connaissance de la preuve verbale, aussi bien que des pièces littérales, je crois devoir conclure, avec le juge de première instance, que le transfert de 400 de ces actions de la Fuller Gravel Co., Limited, par monsieur Tummon, à l'appelant, alors exécuteur-testamentaire et fiduciaire de la succession Quinlan, était illégal et contraire aux prescriptions de l'art. 1484 C.C.

Enfin, l'appelant soutient, en dernier lieu, que l'évaluation des actions dont le transport a été annulé est exagérée et basée sur des principes erronés en droit et que, de plus, l'adju-

dication comportant que tous les profits faits et les dividendes payées, à raison de ces actions, depuis la mort de feu Hugh Quinlan, devront, en outre, être versés à la succession, est mal fondée.

Quant à ce dernier point, je concours entièrement avec mes collègues, monsieur le juge en chef Tellier et messieurs les juges
10 Howard, Rivard et Bond.

Sur le tout, je serais donc d'avis de *rejeter* l'appel avec dépens.

St-Germain,

20 REQUETE POUR PERMISSION D'ALLER A LA
COUR SUPREME

A la Cour du Banc du Roi, siégeant en appel, dans la cité de Montréal, district de Montréal, ou à l'un des honorables juges d'icelle,

L'Humble requête de Angus William Robertson, le défendeur-appelant ci-dessus désigné

EXPOSE RESPECTUEUSEMENT :—

30 1°—Par jugement rendu le 30 décembre 1932, confirmant, avec certaines modifications, le jugement rendu en Cour Supérieure, par l'honorable juge Martineau, il a été condamné à remettre à la succession de feu Hugh Quinlan 1,151 actions de la compagnie Quinlan, Robertson et Janin Limited, 250 actions de la compagnie Amiesite Asphalt Limited, 200 actions de la Ontario Amiesite Asphalt Limited et 400 actions de la Fuller Gravel Limited, ou, à défaut de payer la valeur desdites actions, avec en
40 outre les boni et dividendes déclarés et payés depuis le décès de feu Hugh Quinlan, mais avec la réserve que le défendeur Robertson ne serait tenu de remettre lesdites actions, avec les boni et dividendes déclarés, comme susdit, que sur remboursement, avec intérêts, des deux sommes de \$250,000.00 et \$20,000.00;

2°—Votre requérant ci-dessus désire interjeter appel devant la Cour Suprême du Canada du jugement rendu, comme susdit, par cette honorable Cour, et obtenir la permission requise à cette fin;

3°—Le jugement que votre requérant désire porter en appel devant la Cour Suprême du Canada est un jugement définitif, rendu par la plus haute Cour de dernier ressort établie dans cette province, dans une procédure judiciaire;

10 4°—Au surplus, le montant en litige et la valeur des matières en dispute, dans le présent appel, excèdent la somme de \$2,000.00;

5°—Vu ce que dessus, votre requérant est prêt à fournir un cautionnement, conformément à la loi, à la satisfaction de cette honorable Cour, ou d'un Juge d'icelle, garantissant qu'il poursuivra effectivement son appel et paiera les frais et dommages-intérêts qui pourront être adjugés contre lui, par la Cour Suprême;

20 6°—Votre requérant offre, par les présentes, et soumet à l'approbation de cette honorable Cour, où à l'un des honorables juges d'icelle, comme caution convenable, la compagnie dite "Canadian Surety Company",..... laquelle compagnie est autorisée à se porter caution judiciaire;

30 A CES CAUSES, votre requérant conclut à ce qu'il lui soit permis d'interjeter appel à la Cour Suprême du Canada, à l'encontre du jugement rendu par la Cour du Banc du Roi, siégeant en appel à Montréal, le 30 décembre 1932, et comportant les condamnations ci-dessus décrites; conclut, en outre, votre requérant, à ce qu'il plaise à cette Honorable Cour, ou à l'un des honorables juges d'icelle, recevoir, accepter et approuver comme caution convenable la compagnie dite "Canadian Surety Company", ainsi que le cautionnement que cette dernière fournira, garantissant que votre requérant poursuivra effectivement son appel et paiera les frais et dommages-intérêts qui pourront être adjugés contre lui, par la Cour Suprême du Canada.

ET FEREZ JUSTICE.

40 Montréal, le 11 janvier 1933.

Beaulieu, Gouin, Mercier & Tellier,
Procureurs du requérant.

A F F I D A V I T .

10 Je, Louis Emery Beaulieu, avocat, Conseil du Roi, demeurant et domicilié au No 36 de la rue Roskilde, en la cité d'Outremont, district de Montréal, étant dûment assermenté sur les Saint Evangiles, dépose et dis :—

1°—Je suis l'un des procureurs du requérant ci-dessus désigné;

2°—Tous les faits mentionnés dans la requête ci-dessus sont vrais, à ma connaissance.

ET J'AI SIGNE :—

20

Assermenté devant moi, à Montréal,)
ce 11ème jour de janvier 1933.)
Léo Limoges,)
Commissaire de la Cour Supérieure,)
pour le district de Montréal.)

L. E. Beaulieu

A V I S .

30

A Mtre A. H. Tanner, et
à Mtre Jacques Désaulniers,
procureurs des intimées :—

Messieurs :—

40 Prenez avis que la requête ci-dessus sera présentée à la Cour du Banc du Roi, siégeant en appel, ou à l'un des honorables juges d'icelle, au palais de justice, à Montréal, le 13 janvier 1933, à 10 heures et demie de l'avant-midi, ou aussitôt que conseil pourra être entendu; et veuillez vous conduire en conséquence.

Montréal, le 11 janvier 1933.

Beaulieu, Gouin, Mercier & Tellier,
Procureurs du requérant.

JUDGMENT ON PETITION OF THE APPELLANT FOR
LEAVE TO APPEAL TO THE SUPREME COURT
OF CANADA

10

Province of Quebec
District of Montreal.
No. 85.

COURT OF KING'S BENCH
(Appeal Side)

— IN CHAMBERS —

20 MONTREAL, Monday, the sixteenth day of January, one
thousand nine hundred and thirty-three (1933),

Present :

The Honourable Mr. Justice Bond.

I, the undersigned, WILLIAM L. BOND, one of the Judges of the Court of King's Bench of the Province of Quebec, having heard the parties by their respective Counsel upon the Petition of the said Appellant for permission to appeal to the Supreme Court of Canada from the judgment rendered by this
30 COURT on the thirtieth day of December, one thousand nine hundred and thirty-two (1932);

SEEING that the Petitioner declares his intention of inscribing in Appeal to the Supreme Court of Canada from the said Judgment of the Court of King's Bench (Appeal Side); and SEEING that the Petitioner also desires to furnish security in connection with the said Appeal;

40

SEEING Article 67 of the Code of Civil Procedure of the Province of Quebec, and Articles 36 and 39 of the Supreme Court Act (R. S. C., 1927, Chapter 35);

WHEREAS, under the provisions of the said Act, an appeal lies from the said judgment to the Supreme Court of Canada;

DO DECLARE suitable the security offered by the said Petitioner, namely, The Canadian Surety Company, in accordance with the requirements of Article 75 of the said Act, the said security to be furnished and received according to law.

10 Costs to follow the event.

W. L. Bond,
J. K. B.

BAIL BOND

20 Incorporated 1911.

THE CANADIAN SURETY COMPANY
Head Office
TORONTO, CANADA.

DUPLICATE

BOND NO. 159254

30 CANADA
Province of Quebec,
District of Montreal.
File No. 85.

IN THE COURT OF KING'S BENCH.
(Appeal Side)

40 KNOW ALL MEN BY THESE PRESENTS that we, THE CANADIAN SURETY COMPANY, incorporated by Special Act of the Parliament of Canada, having its Head Office in the City of Toronto, Province of Ontario, and having its chief office for the Province of Quebec in the City of Montreal, Province of Quebec, and duly authorised to become surety before the Courts of the Province of Quebec by Order-in-Council, dated the 24th July, 1913, under the provisions of Articles 7446 and 7452 R. S. Q. 1909, the said authorisation having been published in the Quebec Official Gazette on the 9th August, 1913, and herein represented by John B. Alexander, one of the Resident Attorneys, and H. L. Gyton, one of the Resident Assistant Secretaries of the said Company, duly authorised for all the purposes hereof by resolution of the Board of Directors of the said THE CANADIAN SURETY COMPANY, duly certified copy of said resolution

being hereunto annexed, are held and firmly bound unto Respondents in the penal sum of Five Hundred Dollars (\$500.00) good and lawful money of Canada, to be paid to the said Respondents their attorneys, executors, administrators or assigns, for which payment well and truly to be made we, THE CANADIAN SURETY COMPANY, bind ourselves, our successors and assigns, firmly by these presents.

10 Sealed with our corporate seal and dated this 19th day of January A.D. 1933.

AND WHEREAS a certain action was brought in the Superior Court of the Province of Quebec sitting in and for the district of Montreal by the said Dame Ethel Quinlan & Vir et al Plaintiff, against the said Angus William Robertson Defendant.

20 AND WHEREAS judgment was given by the said Court against the said Angus William Robertson who appealed from the said judgment to the Court of King's Bench, Appeal Side,

AND WHEREAS judgment was given in the said action in the last-mentioned Court on the 30th day of December A.D. 1932.

AND WHEREAS the said Angus William Robertson complains that in the giving of the last-mentioned judgment in the said action upon the said Appeal a manifest error hath intervened.

30 WHEREFORE the said Angus William Robertson desires to appeal from the said judgment of the Court of King's Bench (Appeal Side) for the Province of Quebec, to the Supreme Court of Canada.

NOW the condition of this obligation is such that if the said Angus William Robertson shall effectually prosecute the said Appeal and pay such costs and damages as may be awarded against him by the Supreme Court of Canada then this obligation shall be void; otherwise to remain in full force and effect.

THE CANADIAN SURETY COMPANY

40

By John B. Alexander,
Resident Attorney.

H. L. Gyton,
Resident Assistant Secretary.

Taken and acknowledged before
me at Montreal, this 19th day of
January 1933.

Severin Letourneau,
J. C. B. R.

THE CANADIAN SURETY COMPANY.

CONSENTEMENT DES PARTIES POUR CONSTITUER
LE DOSSIER DEVANT SERVIR DEVANT LA COUR
SUPREME DU CANADA

10 Les parties consentent par les présentes à ce que le dossier conjoint tel qu'imprimé pour l'instruction de cette cause devant la Cour du Banc du Roi de la Province de Québec, soit reconstitué et re-imprimé de la même manière pour l'instruction de la cause devant la Cour Suprême du Canada, sauf cependant par l'addition du jugement rendu par la Cour du Banc du Roi, des notes des Juges de ladite Cour, le cautionnement et les certificats d'usage.

20 MONTREAL, ce 23 janvier, 1933.

Beaulieu, Gouin, Mercier & Tellier,
Procureurs de l'Appelant.

Tanner & Désaulniers,
Procureurs des Intimées.

30

40

CERTIFICATE AS TO CASE.

I, EDOUARD TELLIER, K.C., hereby certify that I
10 have personally compared the annexed print of the Case in Ap-
peal to the Supreme Court with the originals and that the same
is a true and correct reproduction of such originals.

Montreal, 15th May, 1933.

(Signed) Edouard Tellier,
A Solicitor for the Appellant.

20

30

40

CERTIFICATE OF CLERK OF APPEALS AS TO SETTLEMENT OF CASE, AS TO SECURITY AND AS TO REASONS OF JUDGMENT.

10 We, the undersigned, Clerk of the Court of King's Bench, (Appeal side), do hereby certify that the foregoing printed documents, from page one to page 841 and page one to page 839 inclusive containing VIII volumes, is the Case stated by the parties, pursuant to Section 73, of the Supreme Court Act and the Rules of the Supreme Court of Canada, in a certain cause lately pending, in the said Court of King's Bench, between The Angus William Robertson, Appellant, and Ethel Quinlan & Vir & al, Respondents and Capital Trust Corporation Limited, and Dame Catherine Ryan & al, mis-en-cause.

20

And we further certify that the said Appellant has given proper security to the satisfaction of the Honourable Justice Letourneau as required by the 75th Section of the Supreme Court Act, being a Bail Bond, a copy of which Bond is to be found on page 836, Volume VIII, of the annexed Case.

And we further certify that we have applied to the Judges of the said Court of King's Bench, for their reasons of judgment, and that the only reasons delivered are those of the Honourable Justices Howard and St-Germain.

30

In testimony whereof, we have hereunto subscribed our hand and affixed the seal of the said Court of King's Bench, at Montreal, this 1933.

40 (L.S.)

Clerk of Appeals.

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.