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DOMINION OF CANADA

**In the Supreme Court of Canada**  
(OTTAWA)

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

**Angus William Robertson,**

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

APPELLANT.

— and —

**Ethel Quinlan, & vir, & al,**

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

RESPONDENTS.

— and —

**Capital Trust Corporation Limited,**

(Defendant in the Superior Court),

— and —

**Dame Catherine Ryan, & al,**

MIS-EN-CAUSE.

**THE CASE**

VOL. V. — EXHIBITS

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7-NOV 1956

INSTITUTE OF FINANCED  
LEGAL STUDIES

15166

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DOMINION OF CANADA

**In the Supreme Court of Canada**  
(OTTAWA)

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

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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. V. — EXHIBITS

---



**Part III — EXHIBITS**

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10 PLAINIFF'S EXHIBIT P-3 ON DISCOVERY.

*Last Will and testament of Hugh Quinlan before  
Perodeau & Perodeau.*

On This Thirteenth day of the month of June in the year  
Nineteen hundred and nineteen.

20 Before Mtres Narcisse Perodeau & John Mulcair, the under-  
signed Notaries Public for the Province of Quebec, practising at  
the City of Montreal.

Appeared : Hugh Quinlan, of the City of Westmount, in the  
District of Montreal, General Contractor,

Who has requested the undersigned Notaries to receive his  
Last Will and Testament which he has made as follows, namely:

**FIRST.**

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

**SECOND.**

40 It is my earnest wish and desire that all my property, real  
and personal, that will form part, at my death, of the legal com-  
munity of property existing between me and my said wife as we  
were married at the City of Montreal without any Marriage Con-  
tract should belong and revert to my estate and that my said  
wife should renounce to her rights in such community of pro-  
perty in order to accept in lieu thereof the legacies and advan-  
tages which I confer upon her under this my Will; and in doing

so I verily believe that she would act in the interest and advantage of our children and would thereby facilitate the carrying out of my wishes and intentions which I trust will meet her approval.

THIRD.

10 I name and appoint my partner, Angus William Robertson, of the said City of Westmount, Contractor, and Capital Trust Corporation Limited, a body politic and corporate, duly Incorporated, having its Head Office at the City of Ottawa, in the Province of Ontario, as the Executors and Trustees of this my Will and Testament, and subject to the terms and conditions hereinafter mentioned I devise and bequeath In Trust unto my said Executors and Trustees and their successors, in office, for  
20 the following purposes, the ownership in and to all the property, real and personal, moveable and immoveable, of every kind and nature whatsoever belonging and to belong to my Estate, to wit:—

(1) To give and hand over in full ownership to my said wife, Dame Catherine Ryan, my wearing apparel and all the household furniture, moveable effects, paintings, musical instruments and all the moveables and effects that will compose the household furniture of our common residence at the time of my death, including all private or family automobiles and all provisions to be found in my residence and its dependencies.

30 (2) To leave unto my said wife the use and usufruct of our said residence without her being bound to give any security for such right of usufruct nor to have a Statement made of said property, and my said Executors and Trustees shall pay and charge to my estate all insurance premiums and all municipal and school or any special tax which may be imposed thereon and will pay the cost of all repairs either large or small required to be made at any time to keep such property in good order and condition.

40 (3) To pay and hand over to my said wife an annuity of Ten thousand Dollars (\$10,000.00) payable monthly and in advance.

(4) To pay over to my said wife an annual sum of Three hundred Dollars (\$300.00) for each of our children that she will keep and that will remain with her for their or his maintenance, education and upkeep, as long as such child or children remain with her and without her having to account in any way

to anyone for the way and manner in which she uses said sum nor of any surplus or part thereof that may remain unexpended by her, which surplus she will be entitled to consider as her own property.

10 (5) To pay to each of those of my said children who will not remain with my said wife or from the moment that he will cease to remain with her, an annual sum of One thousand Dollars (\$1,000.00) payable by monthly payments, in advance, until such child or children shall receive his share in my estate in conformity with the disposition of my Will; hereby empowering my said Executors and Trustees to increase such annual rent for any of my children that will be married as my said Executors and Trustees may deem advisable in order to help and assist such of my child or children as may need additional help, besides what  
20 my children or their husbands may earn of their own; nothing, however, herein contained shall be interpreted as being an Obligation on the part of my Executors and Trustees to pay any such additional sum to any of my said children should my said Executors and Trustees not think it advisable or proper.

(6) To pay over to the children of any of my children who may have predeceased me or who may die after me before having received his share in my estate the annual sum or any part of the annual sum which would be payable to said my deceased child if he was then living.

30 (7) To pay over in full ownership to any of my children after he shall have attained the age of Thirty (30) years all or any part of his capital share in my estate should my said Executors and Trustees in their judgment deem proper that such payment be made, or to retain in their possession all or any part of such capital share in order to pay it over to his children should my said Executors and Trustees decide and deem proper to do so.

40 (8) To pay to the widow of any of my sons as long as she does not re-marry an annuity of One thousand Dollars payable monthly in advance, provided, however, that such son shall, not have ordered under Will that no such annuity or any part of such annuity be paid to his widow.

(9) To pay over to the children of any of my children dying before having been put in possession of all or any part of his capital share in my estate, as representing their father or

mother, the capital or the balance of the capital share that would belong or accrue to such child so deceased, such payment however to be made only upon each of said grandchildren, attaining the age of thirty (30) years.

10 (10) To pay to the widow of any of my grandsons as long as she does not remarry if such grandson has not been put in possession of his capital share in my estate any such annuity which in the discretion and judgment of my said Executors and Trustees would be considered to be a fair annuity, without, however, intending to give to said widow the right to claim the payment of such annuity should my Executors and Trustees deem proper not to pay it; trusting that they would do in such circumstances what I would be inclined to do myself if I were then living.

20 (11) To pay over to my two nieces, Eva and May Quinlan, daughters of my late brother Lawrence Quinlan, each an annuity of Three hundred Dollars (\$300.00) payable by quarterly payments during the lifetime of my said wife, should she survive me, and at the death of my said wife to pay in lieu of said annuity to each of my said nieces the capital sum of Two thousand five hundred Dollars (\$2,500.00), the payment of which said capital sum shall lapse for the one or the other of my said nieces who may predecease my said wife without having left any issue living at the time of the death of my said wife, such annuity in the  
30 meantime, should either of my said two nieces predecease my said wife, to be payable to her children, if any, until the death of my said wife; should my said wife predecease me I direct my said Executors and Trustees to pay to each of my said nieces instead of said annuity the capital sum of Two thousand five hundred Dollars (\$2,500.00) payable within three months after my death, without interest.

#### FOURTH.

40 I will and order that all bequests, annuities and sums of money bequeathed to any of my legatees or beneficiaries under my Will be considered to be payable and made for their alimentary support and maintenance and that the same shall not be liable to seizure or attachment for any debts of my said legatees and that none of them shall have the right to assign, either directly or indirectly, his share or interest in my estate or any part thereof or to anticipate in any manner whatsoever the payment of such share or any part thereof, unless it shall be with the spe-

cial consent of my Executors and Trustees, hereby ordering that any such act of assignment or payment in anticipation made without the consent of my Executors and Trustees be treated by them said Executors and Trustees as an absolute nullity. And as regards the bequests or advantages accruing to any female legatees or beneficiaries I desire that the same shall be for their  
10 own separate use absolutely free from the control of any husband they may have or may hereafter marry, and shall not enter into any community of property or exclusion of community of property which may subsist between such female legatees or beneficiaries and any husband she may have or may hereafter marry and shall not be liable for such husband's debts. I moreover direct that the share of any female legatee or beneficiary in my estate shall be paid to her personally upon her own separate receipt without the intervention or authorization of her husband  
20 or any judicial authorization being necessary.

FIFTH.

For the guidance and direction of my Executors and Trustees I hereby declare that my wish is that they should deliver over, in full ownership, unto each of my children upon his attaining the age of thirty years, his share or any part of his share in my estate, provided that my Executors and Trustees should deem proper, according to their own judgment, to do so, failing which  
30 I direct and empower my said Executors and Trustees to make to his children the delivery of such share or the balance thereof upon their respectively attaining the age of thirty years as hereinbefore provided for. I hereby further empower my said Executors and Trustees to make to any of my children or grandchildren any advances of money that my Executors and Trustees may deem proper to make unto him out of his capital share in my estate in order either to help him to start in business or for any other purpose; and whenever my said Executors and Trustees shall begin to deliver over to any of my children, in full ownership,  
40 his share in my estate and property I hereby empower them to make the division of my Estate in so many shares, one for each of my children or their children par souche, and to continue to hold In Trust any capital shares or any part thereof that shall not have been delivered in full ownership until the handing over and delivery of same in conformity with the dispositions of my Will.

SIXTH.

10 It is my Will and intention that all revenues not paid over shall be capitalized and form part of the capital of my estate and that any advances or excess of revenues which might be made to any of my legatees or beneficiaries shall bear interest at the rate of Six per cent per annum, to be capitalized yearly, so that said interest shall bear interest at the same rate, and be charged to the amount of such legatee or beneficiary to be paid by him when and wherever my said Executors and Trustees shall determine.

SEVENTH.

20 Should any of my children die before having been put into possession, in full ownership, of his share in my estate without leaving lawful issue him surviving such share shall remain in my Estate; should any of my grandchildren, who would represent his father or mother to receive his share in full ownership in my estate in conformity with the dispositions of my Will, die without leaving lawful issue him surviving, before having been put into possession in full ownership of his share in my estate, such share shall accrue to his brothers and sisters or representatives to be received by him in conformity with the dispositions of my Will, and in default of such brothers and sisters or representatives shall remain in my Estate.

30

EIGHTH.

I particularly order and direct that any beneficiary under this my Will who shall dispute the same or agree to any alteration of the terms thereof, directly or indirectly, shall ipso facto forfeit any benefits that he or she might have derived hereunder.

NINTH.

40 All succession tax payable on the bequests, annuities, or any legacies hereinabove made by me shall be paid out of the mass of my estate.

TENTH.

I hereby direct that the powers of my Executors and Trustees shall be extended beyond the year and day limited by law, and

shall subsist so long as the same is required for the full execution of my said Will, I give them the seizin and possession of all my property, real and personal, moveable and immoveable, and the power to sell or otherwise dispose of the same, including Bank stocks and other stocks, valuables and securities generally, either by public or private sale and upon such terms and conditions as they may deem proper without the consent of my beneficiaries or the authorization of any Court being required to receive the consideration thereof, to invest all monies coming into their hands in such securities as they may think proper without their being restricted to the investments in which Executors and Trustees or others holding like offices are by law bound to invest moneys and without their being liable for any loss which may happen in consequence, and the power to alter and vary investments, and also the power to compromise and settle all claims either for or against my estate; to proceed to all divisions or subdivisions of the property or any part of the property belonging or which may belong to my estate among all or any of my beneficiaries without requiring their co-operation therein, whether they are of age or not or incapable of acting for themselves and without having recourse to any judicial proceedings for the division or allotment of my property or any part thereof;

I hereby waive the appointment of a Curator to any substitution or eventual substitution that may be interpreted to be created under my present Last Will and Testament and I moreover specially exempt my Executors and Trustees from the necessity of calling in any of my legatees or beneficiaries under this my Will for the purpose of making the Notarial Inventory of my Estate and property in which Inventory my Trustees and Executors are authorized to enter whatever may appear to accrue to or belong to my estate as per commercial Inventory to be made according to the usual Commercial customs or of any part of my estate and property or of any estate and property in which I may be interested.

I hereby empower the said Angus William Robertson to charge an annual sum of five hundred Dollars for his services as a Trustee and Executor hereof, and the said Capital Trust Corporation Limited to charge for its services as such Trustee and Executor according to its usual charges for services of this nature, the said charges to be paid out of the revenues of my estate; the same powers will apply to any new Testamentary Executor and Trustee that may be named to replace either the one or the other of my Executors and Trustees above named.

10 In the event of any of my Executors and Trustees not accepting such charge or wishing to resign therefrom after having accepted it I hereby authorize him to do so without having to be authorized thereto according to Article 911 of the Civil Code of Lower Canada; in the event of any vacancy occurring at any time in said Executorship or Trusteeship a new Executor and Trustee shall be appointed in his place and stead according to the dispositions of Article 924 of the Civil Code of Lower Canada and such new Executor and Trustee shall be vested with the same powers, rights and privileges as those conferred upon my said Executors and Trustees under my present Will.

ELEVENTH.

20 I hereby reiterate my wish above expressed that my wife should renounce as soon as possible to her rights in the community of property existing between us in order to accept in lieu thereof the divers bequests and advantages made and conferred upon her under my Will, failing in which I regret to order that all such bequests and advantages shall be null and void having been made by me with such hope and desire.

TWELFTH.

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

THIRTEENTH.

I cancel and revoke all Wills, Codicils and other testamentary dispositions by me at any time heretofore made and I declare this to be my Last Will and Testament.

40 The present Will was thus executed at the City of Montreal, and remains of record in the office of said Mtre Perodeau under the Number Fifteen thousand one hundred and sixty-nine of his original minutes.

And after these presents had been read to the said Testator by the said Mtre Perodeau in the present of his Colleague, the Testator signed these presents in the presence of both of said Notaries who at his request, in his presence and in the presence of each other have also signed.

(Signed) Hugh Quinlan,  
“ J. Mulcair, N. P.  
“ N. Perodeau, N. P.



I hereby certify the foregoing to be a true copy of the Minute of Hon. Narcisse Perodeau, a Notary Public for the Province of Quebec, residing at the City of Montreal, in the District of Montreal, and practising at the said City and District of Montreal, and compared by the undersigned J. Arthur Perodeau, a Notary Public for the said Province of Quebec, practising at the said City and District of Montreal, his attorney, duly constituted in conformity with the dispositions of Article 4647 of the Revised Statutes of the Province of Quebec, under Special Power of Attorney executed at the City of Montreal before E. H. Laframboise, Notary, on the Sixteenth of January Nineteen hundred and twenty-eight and which Power of Attorney expires on the sixteenth of January Nineteen hundred and twenty-nine.

Dated at Montreal, this seventeenth day of November Nineteen hundred and twenty-eight.

J. A. Perodeau.

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PIECE D-R-37 DU DEFENDEUR A L'ENQUETE

*Copie de minutes.*

30

A. W. ROBERTSON LIMITED  
MEETING OF SHAREHOLDERS

Extracts of minutes of a general meeting of the Shareholders of A. W. Robertson Limited, held at No. 11 Place d'Armes Square in the city of Montreal, on the fourth day of November 1919, at 10 o'clock A. M.

40 Moved by Mr. Beaulieu

Seconded by Mr. Ducharme

That the special by-law of the company numbered 16 and 17 which had been passed upon by the provisional directors be now ratified and approved, and that these by-laws be copied into these minutes.

This motion was put to the vote and carried unanimously.

16—POWER TO BUY CERTAIN IMMOVEABLE PROPERTY.

10 Whereas the Company is authorized by its letters patent to acquire the good-will rights, property and assets of all kind and to undertake the whole or any part of the liabilities of, and to take over as a going concern or otherwise the business now carried on by Quinlan & Robertson Limited, as well as to acquire lands houses, stores, buildings, plants, tools and all kind of property moveable or immoveable and to pay for same in cash shares of this Company bonds or otherwise :

20 Whereas the said Quinlan & Robertson Limited is willing to sell to the Company;

10. Its Verdun property, viz; six lots of land situated in the City of Verdun, known and designated as being lots numbers four thousand, three hundred and eighty-six, four thousand three hundred and eighty-seven, four thousand three hundred and seventy-two, four thousand three hundred and seventy-three, four thousand four hundred and eight and four thousand four hundred and nine of the official plan and the book of reference of the Municipality of the Parish of Montreal, with the buildings thereon erected.

30 20. Its Aubertin property viz, (a) the south east portion of that certain farm known as number one thousand upon the official plan and book of reference for the Parish of Lachine, being of irregular figure, measuring two hundred and ninety one feet (291) in width at its south-east and by a depth of twelve hundred and sixty-two (1262) feet english measure, in its south-west line where it measures two hundred and eighty-nine feet (289) in width and thence eight hundred and ninety-eight feet five inches (898' 5") in the continuation of said south-west line,  
40 by the width of said lot number one thousand (No. 1000) and containing a total area of sixteen arpents seventy perches and seventy three square feet, bounded as follows: to the north-west by the surplus of said one thousand (No 1000) to the south-east by a portion of lot ten hundred and twenty-four (No 1024) upon said official plan to the south west by a portion of lot nine hundred and ninety-eight (no. 998) upon said official plan, and to the north-east by a portion of lot one thousand and one (No. 1001) hereinafter described: (b) That certain portion of land known as number one thousand and one (No. 1001) upon

the official plan and book of reference for the parish of Lachine, being of irregular figure and containing a total area of twenty five arpents, eighty-two perches and one hundred and fifty-seven square feet, with right of passage on foot or with vehicles upon the north-east part of lot one thousand and seven (1007) upon said official plan, to communicate from the land presently  
10 sold to the public road to the south side of the Lachine Canal subject to the right to change the position of said road from time to time at the option of the party from whom the present vendors acquired said immoveable.

As the whole now is with all the rights servitudes of passage members and appurtenances thereunto belonging and without any reserve whatsoever on the part of said vendor, the land  
20 presently sold being shown colored "green" upon the plan prepared by J. J. P. B. Casgrain, Land Surveyor the twenty-third of March nineteen hundred and ten for the sum and price of Seventy-five thousand dollars (\$75,000.) payable in shares of this Company viz, seven hundred and fifty (750) paid up shares of one hundred dollars each (\$100) in the capital stock of this Company, the said Company undertaking to pay all the taxes as well as the seigneurial duties and rights and charges from the 1st November nineteen hundred and nineteen.

#### IT IS UNANIMOUSLY RESOLVED

30 that the Company do purchase from Quinlan & Robertson the above described immoveable properties for the price of seventy-five thousand dollars (\$75,000) and that paid-up stock of the Company be issued in favor of and allotted to the said Quinlan & Robertson Limited of their nominees in final payment of the purchase price of the above mentioned properties viz, seven hundred and fifty (750) paid shares of one hundred dollars (\$100.) each in the capital stock of the said Company and that  
40 the President and the Secretary of the Company be authorized to sign any deeds, documents or certificates necessary to carry on the present by-law.

#### 17-POWER TO BUY CERTAIN MOVEABLE PROPERTY

Whereas the Company is authorized by its Letters Patent to acquire lands, stores buildings, plants, tools and all kinds of property moveable or immoveable and to pay for same in cash shares of this company bonds or otherwise.

Whereas Messrs Hugh Quinlan and Angus William Robertson are willing to sell and transfer to the Company the following moveable property to wit:—

10 Mr. Hugh Quinlan, one seventy (70) ton C. Bucyrus Steam Shovel for the sum and price of fifteen thousand dollars (\$15,000.) and one hundred shares Bank of Toronto. Two hundred shares Doheny Quinlan & Robertson Limited.

20 Mr. Angus William Robertson: 10 cars and a lot of plant for the sum and price of fifteen thousand dollars (\$15,000.) and one hundred shares Bank of Toronto stock: Two hundred shares Doheny, Quinlan & Robertson Limited, the whole payable in fully paid up shares of the capital stock of this company, viz, five hundred and fifty (550) fully paid up shares of one hundred dollars (\$100.) each in the Capital stock of this Company to Mr. Hugh Quinlan and five hundred and fifty (550) fully paid up shares of one hundred dollars (\$100.) each in the capital stock of this Company to Mr. Angus William Robertson.

#### IT IS UNANIMOUSLY RESOLVED

30 that the company do purchase from Messrs Hugh Quinlan and Angus William Robertson the above described moveable properties and stock for the price of one hundred and ten thousand dollars (\$110,000 ) and that paid up stock of the Company be issued in favor of and allotted as hereafter described to wit:—  
40 to the said Hugh Quinlan or his nominees in final payment of the purchase price of his above mentioned moveables and stocks five hundred and fifty (550) paid up shares of one hundred dollars (\$100.) each in the capital stock of the said Company and to Angus William Robertson or his nominees in final payment of the purchase price of his above mentioned moveables, five hundred and fifty (550) paid shares of one hundred dollars (\$100.) each in the capital stock of the said Company, and that the President and the Secretary of the Company be authorized to sign any deeds, documents or certificates necessary to carry on the present by-law.

The Secretary submitted to the meeting the proposed form of stock certificate for the Company

Moved by Mr. Baulieu  
Seconded by Mr. Ducharme

That such stock certificate be accepted as the regular stock certificate of the Company and that a cancelled blank certificate be attached to these minutes.

This motion was put to the vote and carried unanimously.

10 The Secretary next submitted to the meeting the proposed seal of the Company.

Moved by Mr. Ducharme  
Seconded by Mr. Beaulieu

That such seal be adopted as the seal of the Company and that an imprint of it be made on these minutes.

20 This motion was put to the vote and carried unanimously.

The meeting then proceeded to the election of directors and by appointment of the Chairman, the Secretary acted as scrutineer to receive and count the votes cast.

After ballot the Chairman announced that the following shareholders had been elected as directors of the Company to hold office until the next annual meeting: and until their successor were appointed, to wit:—

30 Mr. Regnier Brodeur  
Mr. Germain Beaulieu  
Mr. Charles Holdstock  
Mr. Yvon Ducharme  
Miss Helen King

The meeting then adjourned.

Regnier Brodeur,  
Chairman.

40

Charles Holdstock,  
Secretary.

Approved  
Germain Beaulieu  
Yvon Ducharme  
Helen King.

PIECE P-C-10 DE LA DEMANDERESSE AU  
PREALABLE

*Etat financier de la Compagnie Quinlan, Robertson & Janin,  
Ltée., de 1922 à 1927.*

Copy

QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

10 BALANCE SHEET AS AT MARCH 31st, 1922  
ASSETS

	Floating Assets		
	Cash in Bank .....	735.25	
	Cash on hand .....	25.00	760.25
	Bills Receivable .....		8,218.74
	Accounts Receivable .....		6,602.98
	Doheny, Quinlan & Robertson, Limited		7,185.07
	City of Montreal Drawback 1919 Work		2,903.35
20	City of Montreal Drawback 1920 Work		8,544.88
	City of Montreal Drawback 1920 Work	14,351.78	
	City of Montreal Drawback 1921 Work	4,183.13	
	City of Montreal Drawback 1921 Work	6,670.43	
	City of Montreal Drawback 1921 Work	16,374.60	
	City of Maisonneuve .....	1,918.00	
	Town of Hampstead .....	6,763.84	
	Security Cote des Neiges Contract .....	18,000.00	
	St. Michel de Laval Coupons & Interest	26,349.78	
	St. Michel de Laval Claim .....	33,672.80	
	Sault au Récollet Coupons & Interest...	15,374.22	
30	Materials on hand .....	11,403.48	189277.33
	Deferred Charges		
	Preparatory Work on Trucks 1922 Work		154.12
	Fixed Assets		
	Property .....	132,231.28	
	Asphalt Plant .....	39,623.09	
	Less Reserve for Deprecia- tion .....	11,239.30	28,383.79
	Concrete Plant .....	112,582.26	
40	Less Reserve for Deprecia- tion .....	21,304.09	91,278.17
	Tools .....	1,500.00	
	Office Furniture .....	226.92	253620.16
	Profit & Loss Account Debit Balance ...	-----	144570.22
			<hr/>
			\$587621.83

Typed: MAN.

Checked:

True copy of copy

Paul Mackay

M. A. Niding

Copy

QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

10 BALANCE SHEET AS AT MARCH 31st, 1922

LIABILITIES

Capital Stock

Issued and fully paid ..... 345,200.00

Floating Liabilities

20 Accounts Payable ..... 1,263.13

Loans

Bank of Toronto ..... 35,000.00  
H. Doheny ..... 44,086.87  
H. Quinlan ..... 34,736.79  
A. W. Robertson ..... 39,295.20  
A. W. Robertson ..... 64,661.62      219,043.61

30 Reserve for Maintenance to cover Guarantees ..... 23,368.67

Unclaimed Wages ..... 9.55

-----  
\$587,621.83

40

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Paul Mackay  
M. A. Niding

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

10

BALANCE SHEET AS AT MARCH 31st, 1923.

ASSETS

Current Assets

	Cash on Hand .....	25.00	
	Bills Receivable .....	12,738.87	
20	Accounts Receivable Sund- ry .....	1,651.28	
	A. Janin .....	6,401.91	
	Doheny, Quinlan & Robert- son Ltd. ....	7,185.07	
	City of Montreal .....	1,088.00	
	City of Maisonneuve .....	1,918.00	
	Catholic School Commis- sioners of Montreal .....	37,174.10	
	Madden & Murphy .....	9,593.62	
	City of Verdun .....	5,383.46	
30	Town of Ville St. Pierre....	138.00	
	Deposits on Plans & Speci- fications .....	515.00	71,048.44

Drawbacks

	City of Montreal Drawback 1919 Work .....	2,903.35	
	City of Montreal Drawback 1920 Work .....	22,896.66	
40	City of Montreal Drawback 1921 Work .....	10,853.56	
	City of Montreal Drawback 1922 Work .....	25,271.77	61,925.34
	Materials on hand .....	— — — —	4,391.71



		Forwarded:—	150,129.36
	Securities		
	City of Quebec .....	3,950.98	
	Catholic School Commission		
10	of Montreal .....	19,000.00	
	City of Verdun .....	19,000.00	
	Belmore Avenue .....	1,600.00	
	Regent Avenue .....	2,400.00	
	Ontario Street Subway .....	18,000.00	64,450.98
			214,580.34
	Fixed Assets		
	Property .....	133,136.78	
	Asphalt Plant .....	42,515.39	
20	Concrete Plant .....	112,582.26	
	Tools .....	1,500.00	
	Office Furniture .....	226.92	289,961.35
	Profit & Loss Account Debit Balance .....	—————	129,141.28
			633,682.97

Typed: MAN.  
True copy of copy  
Paul Mackay  
30 M. A. Niding

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

10 BALANCE SHEET AS AT MARCH 31st, 1923

LIABILITIES

Capital Stock ..... 345,200.00  
Authorized Common 5000 Shares at \$100.00 Each  
issued and fully paid 3452 Shares at \$100.00 Each.

Current Liabilities

20 Bills Payable ..... 4,800.67  
Accounts Payable ..... 16,867.02  
Bank of Toronto Overdraft, ..... 3,799.21

Loans

H. Doheny ..... 40,648.57  
H. Quinlan ..... 35,367.33  
A. W. Robertson ..... 35,858.33  
A. W. Robertson ..... 69,308.08      206,649.21

30 Reserve for Maintenance to cover Guarantees ..... 33,708.95  
Reserve for Depreciation on Asphalt Plant..... 15,490.84  
Reserve for Depreciation on Concrete Plant ..... 32,562.32  
Unclaimed Wages ..... 71.65

-----  
\$633,682.97

40

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True copy of copy  
Paul Mackay  
M. A. Niding

Copy

QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

BALANCE SHEET AS AT MARCH 31st 1924

10

ASSETS

Current Assets

	Cash in Banks .....	42,255.37	
	Cash on hand .....	25.00	42,280.37
	Dominion of Canada	-----	
	Bonds .....		1,300.00
20	Advances to Sub-Con- tractors, etc. ....	5,203.49	
	A. Janin .....	8,197.72	
	Doheny, Quinlan, Robert- son Limited .....	7,185.07	
	Amiesite Asphalt Limited ..	18,028.51	
	Ontario Amiesite Limited....	3,907.84	
	Bills Receivable .....	4,818.74	
	City of Montreal Estimates & Drawbacks 1923 .....	16,196.44	
	City of Maisonneuve .....	1,918.00	
30	Deposits on Plans & Speci- fications .....	23.00	
	Harbour Commissioners of Montreal .....	53,792.40	
	Town of Longueuil .....	16,447.18	
	City of Verdun .....	25,912.46	
	Advances to Employees .....	100.00	161,730.85
		-----	
40	Materials		
	Asphalt Materials .....	3,129.94	
	Materials .....	1,947.53	
	Materials Stores & Shop .....	15,000.00	20,077.47
	Materials Wages, etc. Ac- count contracts no Esti- mates received .....	-----	2,301.10

Forwarded:—

227,689.79

Drawbacks

	City of Montreal 1919 Work	2,903.35		
	City of Montreal 1920 Work	21,650.28		
10	City of Montreal 1921 Work	10,853.56		
	City of Montreal 1922 Work	27,312.92		
	City of Montreal 1923 Work	9,205.75		
	Town of Longueuil 1923 Work .....	1,655.12	73,580.98	

Securities on Deposit

	City of Verdun .....	19,000.00		
20	Harbour Commissioners of Montreal .....	22,900.00		
	Province of Quebec .....	1,800.00		
	Ontario Highways .....	2,000.00		
	City of Montreal .....	69,700.00	115,400.00	416,670.77

Fixed Assets

	Property .....	124,657.70		
	Asphalt Plant .....	61,903.27		
30	Concrete Plant .....	112,582.26		
	Office Furniture .....	602.75		
	Hudson Car .....	2,350.00		
	Truck-tractors .....	5,250.00	307,345.98	

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\$724,016.75

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Paul Mackay  
M. A. Niding

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

BALANCE SHEET AS AT MARCH 31st, 1924

10

LIABILITIES

Capital Stock

Authorized Common 5,000 Shares at  
\$100.00 Each issued and fully paid  
3,452 Shares at \$100.00 Each ..... 345,200.00

Current Liabilities

20 Account Payable ..... 46,770.84

Loans

H. Quinlan ..... 29,487.22  
A. W. Robertson ..... 31,033.89  
A. Janin ..... 40,526.58  
A. W. Robertson Limited ..... 74,302.41      222,120.94

30 Reserves for Maintenance to cover Guarantees..... 49,437.85

Reserves for Depreciation

Asphalt Plant ..... 21,681.17  
Concrete Plant ..... 43,820.55  
Hudson Car ..... 587.50  
Truck-Tractors ..... 1,312.50  
Office Furniture ..... 436.11      67,837.83

40 Unclaimed Wages ..... 226.40

Surplus (Subject to Federal Income Tax 1923 and  
1924) ..... 39,193.73

\$724,016.75

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

BALANCE SHEET AS AT MARCH 31st, 1925

10

ASSETS

Current Assets

	Cash in Bank .....	135,613.26	
	Dominion of Canada Bonds .....	1,000.00	
	Premium of Dominion of Canada Bonds .....	4,990.00	
	Accounts Receivable .....	2,742.96	
20	Amiesite Asphalt Limited .....	48,579.74	
	Ontario Amiesite Limited .....	31,355.70	
	Bills Receivable .....	3,100.00	
	City of Maisonneuve .....	1,918.00	
	City of Montreal Sherbrooke St, No. 2 Contract Estimates & Drawback .....	3,252.90	
	City of Montreal Hall Contract Estimates & Draw- back .....	121,508.58	
30	City of Montreal Girouard Avenue .....	73.84	
	City of Montreal Cote des Neiges Contract Estima- tes & Drawback .....	740.00	
	Harbour Commissioners of Montreal Contracts Esti- mates & Drawback .....	17,243.41	
	City of Verdun Contracts Estimates & Drawbacks .....	39,833.89	270,349.02
40	Interest Accrued on Dominion of Ca- nada Bonds .....	2,732.88	
	Inventory of Material .....	24,356.22	
	Securities on Deposit for Contracts City of Montreal cote des Neiges (Bonds .....	13,000.00	

	City of Montreal Sherbrooke St. No. 2 (Bonds) .....	15,000.00		
	City of Montreal City Hall (Bonds) .....	91,000.00		
	City of Verdun .....	5,900.00	124,900.00	
10	Toronto Transportation Commission .....		143.25	
	Materials, Wages, etc. Account contracts No estimates received .....		1,646.02	
	 Drawbacks			
	City of Montreal due 1925 .....	3,810.48		
	City of Montreal due 1926 .....	23,745.41		
	City of Montreal due 1927 .....	19,160.36		
20	City of Montreal due 1928 .....	16,987.31		
	City of Montreal due 1929 .....	8,982.71		
	City of Montreal due 1930 .....	38,448.29		
	City of Longueuil due 1928 .....	1,655.12	112,789.68	678,520.33
			<hr/>	
	 Fixed Assets			
	Property Laprairie .....	480.00		
	Property St. Michel de Laval .....	360.00		
	Property Isle Perrot .....	6,750.00		
30	Property Verdun .....	54.50	7,644.50	
	Plant Asphalt .....	89,838.00		
	Plant Concrete .....	108,482.26		
	Office Furniture .....	1,077.92		
	Plant Trucks .....	8,649.68		
	Plant Automobiles .....	5,265.91	213,313.77	220,958.27
			<hr/>	
	Typed: MAN.			\$899,478.60
40	True copy Paul Mackay M. A. Niding			

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

10 BALANCE SHEET AS AT MARCH 31st, 1925

LIABILITIES

Capital Stock

Authorized Common 5,000 Shares at a  
Par Value of \$100.00 Each issued and  
Fully Paid

20 3,452 Shares at \$100.00 Each ..... 345,200.00

Current Liabilities

Accounts Payable ..... 146,236.06

A. Janin Loan ..... 40,438.78

Accrued Wages ..... 1,635.09

Receiver General of Canada Income

Tax 1924 ..... 19,052.13

Receiver General of Canada Income

Tax 1925 ..... 32,155.99

30 ..... 239,518.05

Dividend Declared ..... 159,947.54

Reserves for Maintenance to cover Guarantees ..... 64,143.97

Reserve for Depreciation

Asphalt Plant ..... 30,664.97

Concrete Plant ..... 54,668.78

Office Furniture ..... 543.90

40 Cars ..... 1,316.47

Trucks ..... 3,474.92 90,669 04

-----  
\$899,478,60

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Paul Mackay  
M. A. Niding



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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

BALANCE SHEET AS AT MARCH 31st, 1926

10

ASSETS

Current Assets

	Cash in Bank .....	68,410.93		
	Cash on Hand .....	25.00		
	Cash in Hands of Employees	1,101.40	69,537.33	
	Dominion of Canada Bonds.....	—————	118,470.00	
	Premium on Dominion of Canada Bonds		5,536.00	
	Bills Receivable .....		3,010.00	
20	Accounts Receivable .....	8,470.28		
	Ontario Amiesite Limited	40,227.31		
	Fuller Gravel Limited .....	32.33		
	Harbour Commissioners of Montreal Estimates & Drawback .....	32,761.37		
	W. H. Hutchison .....	1,140.13		
	A. Janin .....	15,317.63		
	City of Montreal Estimate Sherbrooke Street .....	11,879.98		
30	City of Montreal Estimate City Hall .....	5,000.00		
	City of Montreal Estimates & Drawbacks uncomple- ted contracts .....	9,324.42		
	City of Verdun Estimates & drawback .....	29,638.62	153,792.07	
	Interest accrued on Domi- nion of Canada Bonds .....	—————	3,529.15	
	Inventory of Materials, etc. ....		42,599.37	
40	Securities on Deposit			
	City of Montreal (Bonds) ..	31,030.00		
	Harbour Commissioners of Mtdl. (Bonds) .....	100,000.00		
	J. J. Perrault .....	17,500.00	148,530.00	545,003.92

Forwarded:—

545,003.92

Drawback

	City of Montreal due 1925 .....	507.70	
	City of Montreal due 1926 .....	60,650.53	
10	City of Montreal due 1927 .....	19,160.36	
	City of Montreal due 1928 .....	18,615.08	
	City of Montreal due 1929 .....	12,049.63	
	City of Montreal due 1930 .....	35,739.31	
	City of Montreal due 1931 .....	35,264.22	
	City of Montreal due 1932 .....	1,655.12	183,641.95
	Materials, Wages, etc. account contracts	—————	
	no Estimates received .....		1,125.43

20 Fixed Assets

	Property Laprairie .....	480.00	
	Property St. Michel de Laval	360.00	
	Property Verdun .....	54.50	894.50

	Plant Asphalt .....	133,380.69	
	Plant Concrete .....	108,482.26	
	Office Furniture .....	2,123.13	
	Plant Trucks .....	8,649.68	
	Plant Automobiles .....	5,265.91	257,901.67
			258,796.17

30

	City of Montreal Claims .....	15,885.22	
	Less Reserve for Claims .....	15,885.22	

\$988,567.47

Typed: MAN.  
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M. A. Niding

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

BALANCE SHEET AS AT MARCH 31st, 1926

10

LIABILITIES

Capital Stock

Authorized Common 5,000 Shares at a Par Value of  
\$100.00 Each issued and fully Paid  
3,452 Shares at \$100.00 Each ..... 345,200.00

Current Liabilities

20 Accounts Payable ..... 19,305.62  
Accrued Wages ..... 3,717.40  
Receiver General of Canada Income  
Tax 1925 ..... 27,562.28  
H. Quinlan Dividend ..... 7,416.67  
A. W. Robertson ..... 7,416.66  
A. Janin Dividends ..... 7,416.67  
Sub-Contractors City Hall Contract ..... 29,744.77  
N.C.C. .... 50,000.00 152,580.07  
Dividend Declared ..... 114,947.54  
Receiver General of Canada Income Tax 1926 ..... 16,960.43

30

Reserves for Maintenance to cover Guarantees ..... 76,177.27

Reserves for Depreciation

Asphalt Plant ..... 44,003.04  
Concrete Plant ..... 65,517.01  
Office Furniture ..... 756.21  
Cars ..... 4,791.40  
40 Trucks ..... 3,478.89 118,546.55

Unclaimed Wages ..... 515.90

Profit & Loss Account ..... 163,639.71

Typed: MAN. ..... \$988,567.47

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M. A. Niding

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QUINLAN, ROBERTSON & JANIN, LIMITED  
MONTREAL

BALANCE SHEET AS AT MARCH 31st, 1927

10

ASSETS

Current Assets

	Cash in Bank .....	74,348.40	
	Cash on Hand .....	272.75	74,621.15
	Dominion of Canada Bonds (20,000.00) .....	—————	28,855.00
	Premium on Dom. of Canada Bonds....		3,761.00
	Bills Receivable .....		3,000.00
20	Accounts Receivable .....	12,681.68	
	Amiesite Asphalt Limited .....	25,048.35	
	Ontario Amiesite Limited .....	52,868.07	
	A. W. Robertson Limited .....	33.94	
	Macurban Asphalt Limited .....	4,386.67	
	Catholic School Commis- sioners of Montreal Esti- mates & Drawback .....	53,304.50	
	Madden & Murphy Limited .....	12,984.15	
	City of Montreal Estimates & Drawback .....	6,877.11	
30	St. Catherine-Stanley Real- ty Corp. Estimates & Drawback .....	126,910.00	
	City of Verdun Estimates .....	662.93	295,757.40
	Interest Accrued on Domi- nion of Canada Bonds .....		3,861.12
	Inventory of Materials, etc. ....		41,807.61
	Securities on Deposit		
40	City of Montreal (Bonds \$72,000.00) .....	71,145.00	
	Catholic School Commis- sioners of Montreal (Bonds \$32,000.00) .....	32,000.00	
	Harbour Commissioners of Montreal (Bonds \$50,000.00) .....	50,000.00	

	Forward:—		451,663.28
	Harbour Commissioners of Montreal .....	50,000.00	
	City of Montreal Hochelaga St. Subway .....	7,000.00	
	E. St. Jean & J. J. A. Leroux .....	200.00	
10	J. J. Perrault .....	17,500.00	227,845.00
		<u>227,845.00</u>	<u>679,508.28</u>
	 Drawback		
	City of Montreal due 1926 .....	111.00	
	City of Montreal due 1927 .....	15,424.37	
	City of Montreal due 1928 .....	18,721.94	
	City of Montreal due 1929 .....	12,049.63	
20	City of Montreal due 1930 .....	35,739.31	
	City of Montreal due 1931 .....	40,900.74	
	City of Montreal due 1932 .....	22,112.44	
	City of Longueuil due 1928 .....	1,655.12	
	Harbour Commissioners of Montreal .....	108,923.64	
	Ontario Amiesite Limited, Port Hope Contract .....	9,457.61	265,095.80
	Materials, wages, etc. account 1927 Work .....		<u>.10,475.66</u>
	 Fixed Assets		
30	Property Laprairie .....	480.00	
	Property St. Michel de Laval .....	360.00	
	Property Verdun .....	54.50	894.50
	 Plant Asphalt .....	150,256.25	
	Plant Concrete .....	106,652.26	
	Plant Trucks .....	36,922.68	
	Plant Automobiles .....	6,020.91	
40	Office Furniture .....	4,997.92	304,850.02
		<u>304,850.02</u>	<u>305,744.52</u>
	City of Montreal Claims .....	16,263.22	
	Less Reserve for Claims .....	16,263.22	
		<u>16,263.22</u>	<u>1,260,824.26</u>
	Typed: MAN.		
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	Paul Mackay		
	M. A. Niding		



PLAINTIFF'S EXHIBIT P-62 AT ENQUETE

*Statement of interest Re : Ville Lasalle*

10 A. W. ROBERTSON LIMITED — IN VOLUNTARY  
LIQUIDATION.

MORTGAGE — LACHINE PROPERTY RATE 7%.

Due July 1st, 1927.	1922		
	July 1st Lachine Property	13,500.00	13,500.00
	Interest		
20	1922		
	Dec. 31 interest	472.50	
	1923		
	Dec. 1 Interest	978.08	
	1924		
	Dec. 31 Interest	1,046.54	
	1925		
	Dec. 31 Interest	1,119.80	
	1929 Paid by Transfer to Accounts		
	June 4, Est. Hugh Quinlan &	1926	
	A. W. Robertson 13,500.00 Capital	Dec. 31 Interest	1,198.18
30	Int. Adjustment	90.10	
	Est. Hugh Quinlan &		4,815.10
	A. W. Robertson 4,725.00 Interest		4,815.10
		<u>\$18,315.10</u>	<u>\$18,315.10</u>

Note :

By Special Agreement no Interest was computed after December 31st, 1926.

40

Certified correct

P. C. Shannon, Son Co.

Auditor.

PLAINTIFF'S EXHIBIT PC-27 ON DISCOVERY.

*Financial Statements of A. W. Robertson Ltd.*

10 MONTREAL, February 10th, 1923.

To  
The Shareholders,

Messrs. A. W. Robertson Limited

MONTREAL.

20 Dear Sirs :—

AUDITORS' REPORT

In accordance with your instruction we have audited your books and accounts for the year ending December 31st, 1922, and we have compiled therefrom the following financial statements which we submit herewith :—

- 30 (a) Profit and Loss Statement, Campbellford, Ontario.  
(b) Profit and Loss Statement.  
(c) Profit and Loss Account General.  
(d) Balance Sheet.

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

40 We hereby certify that we have obtained all the information and 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 current 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,

“ P. C. Shannon Son & Co. ”  
Auditors



A. W. ROBERTSON LIMITED — MONTREAL  
 PROFIT AND LOSS STATEMENT FOR YEAR ENDING  
 DECEMBER 31st, 1922

CAMPBELLFORD, ONTARIO

1922		1922	
Dec. 31. To Purchases .....	182.10	Dec. 31. By Shop Sales .....	2,359.38
Wages .....	2,563.73	Sales .....	512.91
Postage .....	17.19	Interest .....	26.22
Taxes .....	280.00	Net Loss transferred	
Freight .....	23.00	to A. W. Robertson	
Express .....	5.07	Ltd. Montreal .....	755.75
Telephones .....	50.59		
Exchange .....	1.20		
Teaming .....	7.65		
G.T.R. Ground Rent...	21.87		
Compensation Board..	19.01		
Light and Power .....	124.44		
Telegrams .....	.41		
Insurance .....	355.00		
Bad Debts .....	3.00		
	<hr/>		
	\$3,654.26		<hr/>
			\$3,654.26

PROFIT AND LOSS STATEMENT FOR YEAR ENDING  
 DECEMBER 31st, 1922.

1922		1922	
Dec. 31. To Net Loss A. W. Robert-		Dec. 31. By Dividends Bank of	
son Limited, Campbell-		Toronto .....	2,400.00
ford, Ontario .....	755.75	Interest .....	4,372.48
General Expense .....	918.41	Net Loss .....	755.11
Salaries .....	2,400.00		
Taxes .....	703.15		<hr/>
Legal Expense .....	194.80		\$7,527.59
5% Reserve for De-			
preciation on Plant... 2,479.74			
10% Reserve for De-			
preciation on Office			
Furniture .....	75.74		
	<hr/>		
	\$7,527.59		
	<hr/>		

**PROFIT AND LOSS ACCOUNT GENERAL.**

1922		1922	
Dec. 31. To Net Loss .....	755.11	Jan. 1. By Balance .....	\$2,715.10
Balance .....	1,959.99		
	<u>          </u>		<u>          </u>
	\$2,715.10		\$2,715.10
	<u>          </u>	1923	
		Jan. 1. By Balance .....	\$1,959.99

A. W. ROBERTSON LIMITED — MONTREAL.

CONSOLIDATED.

BALANCE SHEET AS AT DECEMBER 31st, 1922.

ASSETS.

Current Assets			
Cash in Banks .....	857.72		
Cash on Hand .....	75.35	933.07	
Accounts Receivable .....	464.09		
C. Davidson .....	1,700.00		
J. P. Milloy .....	1,889.67		
Mrs. Bilodeau .....	200.00		
Ivanhoe Gravel Property Disbursements	4,514.90		
Department of Railways & Canals.....	494.33		
W. L. Scott .....	200.00		
Quinlan, Robertson & Janin Ltd.....	68,132.11	77,595.10	
	<u>          </u>		
Stocks			
Bank of Toronto, 200 Shares .....	40,000.00		
Doheny, Quinlan & Robertson Ltd.			
200 Shares .....	20,000.00		
The Daniel J. McAnulty Realty Co. Ltd.			
582 Sh. Common	58,200.00		
398 Sh. Pref.	39,800.00	158,000.00	236,528.17
	<u>          </u>		
Fixed Assets			
Office Furniture .....	757.40		
Less Reserve for Depreciation .....	241.48	515.92	
	<u>          </u>		
Plant .....	49,594.96		
Less Reserve for Depreciation .....	12,426.45	37,168.51	
	<u>          </u>		
Property .....		88,900.00	126,584.43
			<u>          </u>
			\$363,112.60
			<u>          </u>

LIABILITIES.

Capital Stock (Fully Paid Up.).....		287,500.00
Current Liabilities.		
10	Accounts Payable .....	656.51
	Mortgage and Interest to Dec. 31st, 1922 on property due July 1st, 1927.....	13,972.50
	A. W. Robertson .....	28,609.34
	H. Quinlan .....	30,414.26
	Profit and Loss Account .....	73,652.61
		1,959.99
		<u>\$363,112.60</u>

20

Signed on behalf of the Board )  
  )  
  ) Directors.

We hereby certify that we have audited the Accounts of Messrs. A. W. Robertson Ltd., Montreal, for the twelve months ending December 31st 1922 and have reported to the Shareholders thereon under this date.

P. C. Shannon Son & C.  
Auditors.

30

Montreal, February 10th, 1923.

40

---

PLAINTIFF'S EXHIBIT P-9 AT ENQUETE

*Amiesite Asphalt Ltd., Certificate No. 1 for one share in name  
of Hugh Quinlan.*

*Photo.*

CERTIFICATE

FOR

SHARES

of the  
Capital Stock

No. 1

AMIESITE ASPHALT LIMITED

ISSUED TO

DATE

*To Value Received I hereby sell assign and transfer*  
A. W. Robertson

one

Share

of the Capital Stock represented by the within  
certificate, and do hereby irrevocably constitute and appoint  
to transfer the said stock on the books of the within named  
corporation with full power of substitution in the premises.

Dated

June 22,

1927.

In presence of

Wm. J. Ken.

*Wright*

NOTICE: THE SIGNATURE OF THIS ASSIGNMENT  
MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE  
FACE OF THE CERTIFICATE, IN EVERY PARTICULAR WITHOUT  
ALTERATION OR ENLARGEMENT OR ANY CHANGE WHATSOEVER.

**CERTIFICATE**

NUMBER

SHARES

No. 1

INCORPORATED UNDER THE QUEBEC COMPANIES ACT 1920

The One Shares  
Issued to  
Hugh Quinlan

**Amiesite Asphalt Limited**

CAPITAL \$100,000

Dated Sep 3 1923  
FROM WHOM TRANSFERRED

This Certifies that *Hugh Quinlan* is the owner of  
*One* Shares of the Capital Stock of

**AMIESITE ASPHALT LIMITED**

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

Dated *May 23* 1924  
No. ORIGINAL CERTIFICATE    No. ORIGINAL SHARES    No. OF SHARES TRANSFERRED

IN WITNESS WHEREOF, the said Corporation has caused this Certificate to be signed  
by its duly authorized officers and its Corporate Seal to be hereunto affixed  
AT MONTREAL this *3rd* day of *Sept* A.D. 19*23*



Received CERTIFICATE No. 1  
For One Shares  
this 23rd day of May 1924  
*Hugh Quinlan*

SHARES

SHARES

PLAINTIFF'S EXHIBIT P-7 AT ENQUETE.

*Amiesite Asphalt Ltd., Page 1 of stock book, account  
Hugh Quinlan.*

*Photo.*

Name *Hugh Quinlan*

Occupation

Address

DATE	Cert. No.	Transfer No.	TO OR FROM WHOM	Folio	SOLD			BOUGHT			BALANCES			
					Shares	CR. Am't of Stock	DR. Paid up	Shares	DR. Am't of Stock	CR. Paid up	Shares	DR. Am't of Stock	CR. Paid up	
1923														
<i>Sept 3</i>	<i>1</i>		<i>By allotment</i>					<i>1</i>	<i>10000</i>	<i>10000</i>	<i>1</i>			
<i>May 23</i>	<i>5</i>		<i>To A.W. Robertson</i>					<i>49</i>	<i>490000</i>	<i>490000</i>	<i>50</i>			
<i>June 24</i>		<i>3</i>			<i>50</i>	<i>500000</i>	<i>500000</i>	<del><i>50</i></del>	<del><i>500000</i></del>		<del><i>50</i></del>			



PLAINTIFF'S EXHIBIT P-14 AT ENQUETE.

*Amiesite Asphalt Ltd., Copy of stock account of A. W. Robertson.*

*Photo.*

Name A.W. Robertson

Occupation \_\_\_\_\_

Address \_\_\_\_\_

DATE	Cert. No.	Transfer No.	TO OR FROM WHOM	Folio	SOLD			BOUGHT			BALANCES			
					Shares	Cr. Am't of Stock	Dr. Paid up	Shares	Dr. Am't of Stock	Cr. Paid up	Shares	Dr. Am't of Stock	Cr. Paid up	
1923 3			By allotment					1	10000	10000	1			
1924 4	2	6	By					49	490000	490000	50			
1927 11			By J.H. Dunlop					200	2000000	2000000	250			
1927 1		11	By H. Dunlop					50	500000	500000	200			
1928 7		149	To C. G. Malms		1	10000	10000				199			
1928 Feb		5	To A.G. Robertson		42	420000	420000							
		6	" S.V. Robertson		41	410000	410000							
		7	" Albert James		83	830000	830000							
		8	" J. B. Russell		83	830000	830000				50			
1929 Sep		10	" S.W. Kendall		1	10000	10000							
		11	" T.H. Spillane		1	10000	10000				48			
		12	" J.H. McDonald		48	480000	480000							

PLAINTIFF'S EXHIBIT PC-28 ON DISCOVERY.

*Financial statements of A. W. Robertson Ltd.*

Copy.

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

Montreal, February 15, 1924.

Messrs. A. W. Robertson Limited,  
Montreal, Que.

Gentlemen;

We beg to report that we have completed the auditing of your books and accounts for year ending December 31st, 1923 and in our opinion the Balance Sheet as signed by us, shows the true financial position of your Company as at that date.

Yours faithfully,

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

A. W. ROBERTSON LIMITED — MONTREAL.

WORKING ACCOUNT AND PROFIT AND LOSS STATEMENT YEAR ENDING  
DECEMBER 31st, 1923.

1923

Dec. 31. To Montreal Expense...	1,377.15	Dec. 31. By Net Profit	
Montreal Salaries ..	2,400.00	Contract .....	10,544.50
Montreal Taxes.....	1,824.89	Interest .....	3,812.39
Net Loss at Camp-		Dividends .....	2,400.00
bellford .....	1,356.27		<hr/>
10% Depreciation on			\$16,756.89
Plant Montreal..	1,767.91		<hr/>
10% Depreciation on			
Furniture and			
Fixtures Montreal	75.74		
5% Depreciation on			
Plant .....	6,826.51		
	<hr/>		
	15,628.47		
Dec. 31. Net Profit .....	1,128.42		
	<hr/>		
	\$16,756.89		
	<hr/>		

A. W. ROBERTSON LIMITED — MONTREAL

BALANCE SHEET AS AT DECEMBER 31st, 1923.

ASSETS			LIABILITIES		
Cash on hand, Fuller, Ont. ....	27.69		Capital Stock .....		287,500.00
Cash on hand, Campbellford, Ont. ....	45.22		Bank of Toronto Overdraft .....	1,093.88	
Balance in Standard Bank of Canada, Belleville, Ont. ....	423.47		Bills Payable .....	17,000.00	
Balance in Canadian Bank of Commerce Madoc, Ont. ....	8.75		Accounts Payable, Montreal .....	2.42	
Balance in Bank of Montreal, Campbellford, Ont. ....	1,955.41	2,460.54	Accounts Payable, Fuller, Ont. ....	341.97	
			Accounts Payable, Campbellford, Ont. ....	895.91	
Accounts Receivable, Fuller, Ont. ....	995.79		Due to sub-Contractors .....	7,471.90	26,806.08
Accounts Receivable Campbellford, Ont. ....	326.40				
Accounts Receivable Montreal .....	2,440.84		Mortgage on Lots .....		14,950.58
Due by Department Railways & Canals A/C St. Pierre .....			Hugh Quinlan .....	77,761.57	
River Syphon Culvert .....	494.33		A. W. Robertson .....	75,975.99	153,737.56
Due by Department Railways & Canals Estimates & Drawback Rapid .....	11,808.00		Reserve for Depreciation on Furniture.....	241.48	
Due by Quinlan, Robertson and Janin.....	73,027.94	89,093.30	Reserve for Depreciation Added Dec. 31/23.....	75.74	317.22
Securities.			Reserve for Depreciation on Plant .....	12,426.45	
Security Rapids .....	14,000.00		Reserve for Depreciation Added Dec. 31/23.....	1,767.91	14,194.36
Stocks			Reserve for Depreciation On Plant Fuller, Ont.....		6,826.51
Bank of Toronto .....	40,000.00		Profite and Loss Account.		
Doheny, Quinlan & Robertson Ltd. ....	20,000.00		December 31, 1922 Cr. Balance.....	1,959.99	
D. J. McAnulty Realty Co. ....	98,000.00	172,000.00	December 31, 1923 Add Net Profit.....	1,128.42	3,088.41
Plant Montreal .....	17,679.18				
Plant Fuller, Ont. ....	136,530.30	154,209.48			
Office Furniture .....		757.40			
Properties .....		88,900.00			
		\$507,420.72			\$507,420.72

Montreal, February 15th, 1924.

Typed MAN

Checked MAK/VMF

DEFENDANT'S EXHIBIT D-R-28 AT ENQUETE.

*List of Bonds with correspondence.*

Copy.

10

THE BANK OF TORONTO

Re 550,000.00 Bonds Deposited by H. Quinlan and A. W.  
Robertson. Sec. 8, Welland Ship Canal.

Montreal, February 5, 1924.

20 The Honorable G. P. Graham,  
Minister of Railways and Canals,  
Ottawa, Ont.

Dear Sir:

We are forwarding under separate cover, registered and insured, five hundred and fifty thousand dollars (\$550,000.) of Dominion of Canada War Loan bonds, to be held on behalf of A. W. Robertson Limited.

30 These bonds are represented by the enclosed listed numbers and comprise five hundred and fifteen thousand (\$515,000.) 5½% 1937 and thirty-five thousand dollars (\$35,000.) 5% War Loan bonds.

Mr. A. W. Robertson informs us that you hold a cheque of their good company for five hundred and fifty thousand dollars (\$550,000.) This was certified good by us and he requests that you kindly return this cheque direct to us, in exchange for the bonds being despatched forthwith.

40 Your acknowledgment in due course will oblige.

Your very truly,

Assistant Manager.

RHC/MF  
Encl.

The Honorable G. P. Graham, Montreal, February 5, 1924.  
Minister of Railways and Canals,  
Ottawa, Ont.

10 P.S. We wish to point out that the coupons for June 1925 on the 1937, 5½% bonds to the extent of two hundred and forty thousand dollars (\$240,000.) have been detached but the coupons for the other dates, including June 1924 and December 1924 are all attached.

Also, we would point out that the coupons from thirty-five thousand dollars (\$35,000.) of 1937, 5% bonds have been detached for March 1924 but all subsequent dates are attached.

20

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THE BANK OF TORONTO

Montreal, Feb. 7th, 1924.

L. N. Leamy Esq.,  
A. W. Robertson, Ltd.,  
1680 St. Patrick St.,  
Montreal, Que.

30 Dear Sir:

In connection with the Bonds deposited with the Department of Railways and Canals, we beg to enclose herein a corrected list, as the list sent was found to be in error.

Yours very truly,

R. D. Cardy,  
Assistant Manager.

40

RHC/BB.  
ENCL.

---

Dominion of Canada War Bonds.  
Property of Hugh Quinlan.

1937 5%,

10	E 170988	E 16646	E 25624	E 164199
	E 170989	E 16647	E 05293	E 09114
	E 169594	E 137644	E 05294	E 73050
	E 137641	E 137645	E 05295	E 05297
	E 25630	E 160123	E 05296	E 05298
	E 25631	E 137642	E 53234	E 05299
	E 16643	E 168284	E 53233	E 05300
	E 16644	E 25622	E 160103	E 05301
	E 16645	E 25623	E 83406	

20

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35 \$1000.00 Bonds.

---

1937 5½%.

	XX 222111 E	XX 004895	XX 222101	XX 055030
	XX 222112 E	XX 004896	XX 222102	XX 055031
	XX 222113 E	XX 004897	XX 222103	XX 055032
	XX 222114 E	XX 004898	XX 222104	XX 055033
30	XX 222115 E	XX 004899	XX 222105	XX 055034
	XX 222116 E	XX 004900	XX 222106	XX 055035
	XX 222117 E	XX 004901	XX 222107	XX 055036
	XX 222118 E	XX 004902	XX 222108	XX 055037
	XX 222119 E	XX 004903	XX 222109	XX 055038
	XX 222120 E	XX 004904	XX 222110	XX 055039
	XX 222121 E	XX 004905	XX 055040	XX 055020
	XX 222122 E	XX 004906	XX 055041	XX 055021
	XX 222123 E	XX 004907	XX 055042	XX 055022
	XX 222124 E	XX 004908	XX 055043	XX 055023
40	XX 222125 E	XX 004909	XX 055044	XX 055024
	XX 222126 E	XX 004910	XX 055045	XX 055025
	XX 222127 E	XX 004911	XX 055046	XX 055026
	XX 222128 E	XX 004912	XX 055047	XX 055027
	XX 222129 E	XX 004913	XX 055048	XX 055028
	XX 222130 E	XX 004914	XX 055049	XX 055029

Hugh Quinlan Continued.

1937. 5½%

	XX 055010	XX 222161	XX 222131	XX 011145
	XX 055011	XX 222162	XX 222132	XX 011144
	XX 055012	XX 222163	XX 222133	XX 011143
	XX 055013	XX 222164	XX 222134	XX 004925
10	XX 055014	XX 222165	XX 222135	XX 004926
	XX 055015	XX 222166	XX 222136	XX 004927
	XX 055016	XX 222167	XX 222137	XX 004928
	XX 055017	XX 222168	XX 222138	XX 004929
	XX 055018	XX 222169	XX 222139	XX 004930
	XX 055019	XX 222170	XX 222140	XX 004931
	XX 004885	XX 222151	XX 004965	XX 004932
	XX 004886	XX 222152	XX 004966	XX 004933
	XX 004887	XX 222153	XX 004967	XX 004934
	XX 004888	XX 222154	XX 004968	XX 004935
20	XX 004889	XX 222155	XX 004969	XX 004936
	XX 004890	XX 222156	XX 004970	XX 004937
	XX 004891	XX 222157	XX 004971	XX 004938
	XX 004892	XX 222158	XX 004972	XX 004939
	XX 004893	XX 222159	XX 004973	XX 004940
	XX 004894	XX 222160	XX 004974	XX 004941
	XX 222181	XX 011142	XX 004975	XX 004915
	XX 222182	XX 011141	XX 004876	XX 004916
	XX 222183	XX 011140	XX 004877	XX 004917
	XX 222184	XX 011139	XX 004878	XX 004918
	XX 222185	XX 011138	XX 004879	XX 004919
30	XX 222186	XX 011137	XX 004880	XX 004920
	XX 222187	XX 011136	XX 004881	XX 004921
	XX 222188	XX 011135	XX 004882	XX 004924
	XX 222189	XX 011134	XX 004883	XX 004923
	XX 222190	XX 011133	XX 004884	XX 004922
	XX 222171	XX 011132	XX 004942	XX 222141
	XX 222172	XX 011131	XX 004943	XX 222142
	XX 222173	XX 011130	XX 004944	XX 222143
	XX 222174	XX 011129	XX 004945	XX 222144
	XX 222175	XX 011128	XX 004946	XX 222145
40	XX 222176	XX 011127	XX 004947	XX 222146
	XX 222177	XX 011126	XX 004948	XX 222147
	XX 222178	XX 011125	XX 004949	XX 222148
	XX 222179	XX 011124	XX 004950	XX 222149
	XX 222180	XX 011123	XX 004964	XX 222150

Total 240 \$1000.00 Bonds.

Coupons for June 1925 attached.

Received these checked of 100 Bonds Dec. 12—1925.

Recd. 125 Bonds ck. April 27/26.



Dominion of Canada War Bonds.

Property of A. W. Robertson.

1937 5½%.

10	XX088407E	XX013782	XX222088	XX088358
	XX088408	XX013783	XX222089	XX088359
	XX088409	XX013784	XX222090	XX008831
	XX088410	XX013785	XX088360	XX008832
	XX088411	XX013764	XX088361	XX088343
	XX088412	XX013765	XX088362	XX088386
	XX088413	XX013766	XX088363	XX088344
	XX088414	XX013767	XX088364	XX088345
	XX088415	XX013768	XX088365	XX088346
	XX088416	XX013769	XX088366	XX088347
20	XX054102	XX013770	XX088367	XX088348
	XX054101	XX085470	XX088374	XX088349
	XX054100	XX085471	XX088375	XX088387
	XX054092	XX085472	XX269220	XX088388
	XX054093	XX036374	XX269209	XX088389
	XX054094	XX036379	XX269208	XX088390
	XX054095	XX036380	XX056338	XX088391
	XX054096	XX036381	XX056339	XX088392
	XX054097	XX036382	XX056337	XX088393
	XX054098	XX036383	XX284539	XX088394
	XX054099	XX036384	XX085469	XX088396
30	XX013809	XX085449	XX085468	XX088395
	XX013808	XX085448	XX085467	XX222051
	XX013807	XX085447	XX085466	XX222052
	XX013806	XX085446	XX085465	XX222053
	XX088417	XX085445	XX085464	XX222054
	XX088418	XX085444	XX085463	XX222055
	XX088419	XX085443	XX085462	XX222056
	XX088420	XX085442	XX085461	XX222057
	XX088421	XX085441	XX085460	XX222058
40	XX088422	XX085420	XX088350	XX222059
	XX088423	XX222081	XX088351	XX222060
	XX013776	XX222082	XX088352	XX013796
	XX013777	XX222083	XX088353	XX013797
	XX013778	XX222084	XX088354	XX013798
	XX013779	XX222085	XX088355	XX013799
	XX013780	XX222086	XX088356	XX013800
	XX013781	XX222087	XX088357	XX013801

	XX013802	XX155245	XX088385	XX085459
	XX013803	XX155246	XX011122	XX085458
	XX013804	XX155247	XX085411	XX085457
	XX013805	XX155248	XX085412	XX085456
	XX008112	XX155249	XX085413	XX085455
	XX008111	XX155250	XX085414	XX085454
10	XX088110	XX155251	XX085415	XX085453
	XX085473	XX222071	XX085416	XX085452
	XX085474	XX222072	XX085417	XX085451
	XX085475	XX222073	XX085418	XX085450
	XX085476	XX222074	XX085419	XX013786
	XX085485	XX222075	XX088397	XX013787
	XX085484	XX222076	XX088398	XX013788
	XX085483	XX222077	XX088399	XX013789
	XX084482	XX222078	XX088400	XX013790
20	XX084481	XX222079	XX088401	XX013791
	XX085490	XX222080	XX088402	XX013792
	XX085489	XX284506	XX088403	XX013793
	XX085488	XX284505	XX088404	XX013794
	XX085487	XX250449	XX088405	XX013795
	XX085486	XX022629	XX088406	XX011121
	XX024468	XX284507	XX222091	XX086812
	XX014969	XX088376	XX222092	XX086813
	XX014970	XX088377	XX222093	XX086814
	XX222036	XX088378	XX222094	XX086815
	XX024471	XX088379	XX222095	XX013771
30	XX024470	XX088380	XX222096	XX013772
	XX024469	XX088381	XX222097	XX013773
	XX155242	XX088382	XX222098	XX013774
	XX155243	XX088383	XX222099	XX013775
	XX155244	XX088384	XX222100	

Coupons for June 1924 and attached.

40

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DEPARTMENT OF FINANCE

Currency Branch  
Ottawa, Canada

10

December 2nd, 1929.

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

Gentlemen:

20

Referring to your letter of the 2nd instant, asking for a list of the Bonds received by the Department in exchange for which fully registered Bonds in the name of the Executors of the Estate of Hugh Quinlan were forwarded to your Corporation in the months of July and August, 1927, I have to advise that the Bonds received in this connection through the Office of the Assistant Receiver General, Montreal, were as follows:—

*Maturing March 1st, 1937.*

30 B-3699, 28079,       Bearer \$500.00 each.

E-5293-6, 5300-2, 9114, 16643-7, 25622-4, 25630-1, 35812-26,  
53233-4, 73050, 83406, 92185-90, 95085-6, 97011-3, 99077, 106501-2,  
123790, 137641-2, 137644-5, 160103, 160123, 164199, 168284,  
169594, 170988-9.

Bearer \$1000., each.

40 E-5297-9, 33163, 34891, 64184-8, 65664, 66851, 70893-4, 73856-65.  
76725-8, 77181, 82775-7, 84685-6, 92606, 95083-4, 97268, 98598-608,  
106503-4, 106505-6,

Registered Hugh Quinlan \$1000., Each.

Total \$117,000.

*Maturing December 1st, 1937.*

XXB-3282, 11149, 31462, 31726,      Bearer \$500.00 each.

XXE-4876-4950, 4964-75, 11123-45, 11881-2, 11885, 55010-49,  
222101-200, 260950, 306087, 310691-3,

10

Bearer \$1000., each.

Total \$260,000.

*Maturing November 1st, 1933.*

TA-80786-7.      Bearer \$1,000., each.

FTB-924 and TB-24401,      Bearer \$500., each.

20

TE-39857-9, 39905, 75151, 83044-5, 188384, 195299-300, 218400-1,  
218402, 300591-2,

Bearer \$1000., each.

TE-16822, 18091-130, 51715-22, 75149-50, 83041-3, 97296-7,  
155877-966, 155971-6, 160740-1, 208705-6, 275470-9, 287584-5,  
293035-59, 294747-51.

Registered Hugh Qninlan \$1000., each.

30

Total \$214,200.

*Maturing October 15th, 1943.*

RTE-55963-7, 60807-13, 82344-5, 123377-81, 101026,

Bearer \$1000., each.

Total \$20,000.

40

Grand Total      \$611,200.

Yours truly,

S. P. McCavour,  
Comptroller of Currency.

CEC/MSF

DOMINION OF CANADA WAR BONDS PROPERTY OF  
HUGH QUINLAN DEPOSITED WITH DEPARTMENT  
OF RAILWAYS & CANALS OTTAWA, FOR SECTION  
NO. 8, WELLAND SHIP CANAL CONTRACT

1937 — 5½% Bonds

XX222111	XX222101	XX055010	XX222165	XX004965	XX004915
XX222112	XX222102	XX055011	XX222166	XX004966	XX004916
XX222113	XX222103	XX055012	XX222167	XX004967	XX004917
XX222114	XX222104	XX055013	XX222168	XX004968	XX004918
XX222115	XX222105	XX055014	XX222169	XX004969	XX004919
XX222116	XX222106	XX055015	XX222170	XX004970	XX004920
XX222117	XX222107	XX055016	XX222151	XX004971	XX004921
XX222118	XX222108	XX055017	XX222152	XX004972	XX004922
XX222119	XX222109	XX055018	XX222153	XX004973	XX004923
XX222120	XX222110	XX055019	XX222154	XX004974	XX004924
XX222121	XX055040		XX222155	XX004975	
XX222122	XX055041	XX004885	XX222156	XX004876	XX222141
XX222123	XX055042	XX004886	XX222157	XX004877	XX222142
XX222124	XX055043	XX004887	XX222158	XX004878	XX222143
XX222125	XX055044	XX004888	XX222159	XX004879	XX222144
XX222126	XX055045	XX004889	XX222160	XX004880	XX222145
XX222127	XX055046	XX004890	XX011142	XX004881	XX222146
XX222128	XX055047	XX004891	XX011141	XX004882	XX222147
XX222129	XX055048	XX004892	XX011140	XX004883	XX222148
XX222130	XX055049	XX004893	XX011139	XX004884	XX222149
		XX004894	XX011138	XX004942	XX222150
			XX011137	XX004943	
XX004895	XX055030		XX011136	XX004944	
XX004896	XX055031	XX222181	XX011135	XX004945	
XX004897	XX055032	XX222182	XX011134	XX004946	
XX004898	XX055033	XX222183	XX011133	XX004947	
XX004899	XX055034	XX222184		XX004948	
XX004900	XX055035	XX222185		XX004949	
XX004901	XX055036	XX222186	XX011132	XX004950	
XX004902	XX055037	XX222187	XX011131	XX004964	
XX004903	XX055038	XX222188	XX011130	XX011145	
XX004904	XX055039	XX222189	XX011129	XX011144	
XX004905	XX055020	XX222190	XX011128	XX011143	
XX004906	XX055021	XX222171	XX011127	XX004925	
XX004907	XX055022	XX222172	XX011126	XX004926	
XX004908	XX055023	XX222173	XX011125	XX004927	
XX004909	XX055024	XX222174	XX011124	XX004928	
XX004910	XX055025	XX222175	XX011123	XX004929	
XX004911	XX055026	XX222176		XX004930	
XX004912	XX055027	XX222177	XX222131	XX004931	
XX004913	XX055028	XX222178	XX222132	XX004932	
XX004914	XX055029	XX222179	XX222133	XX004933	
		XX222180	XX222134	XX004934	
		XX222161	XX222135	XX004935	
		XX222162	XX222136	XX004936	
		XX222163	XX222137	XX004937	
		XX222164	XX222138	XX004938	
			XX222139	XX004939	
			XX222140	XX004940	
				XX004941	

Recd. June 7th 1926

Recd. Dec. 12/1925

Recd. Apr. 27/1926

Recd. Apr. 29/1926

Recd. Dec. 12/1925

Recd. Apr. 27/1926

Recd. Apr. 27/1926

Recd. Dec. 12/1925

Recd. Apr. 27/1925

Recd. Dec. 12/1925

Recd. Apr. 27/1926

Total \$275,000.00

Sent to Ottawa Feby. 5th 1924.

DOMINION OF CANADA WAR BONDS PROPERTY OF  
HUGH QUINLAN DEPOSITED WITH DEPARTMENT  
OF RAILWAYS & CANALS OTTAWA, FOR SECTION  
NO. 8, WELLAND SHIP CANAL CONTRACT

10 1937 — 5% Bonds

E170988  
E170989  
E169594  
E137641  
E25630  
E25631  
E16643

20

E16644  
E16645  
E16646  
E16647  
E137644  
E137645  
E160123  
E137642  
E168284

SUMMARY

Reed. Dec. 12/1925.....	100,000.00
Reed. Apr. 27/1926.....	125,000.00
Reed. June 7/1926.....	50,000.00
	<hr/>
	275,000.00

Reed. June 7/1926

30

E25622  
E25623  
E25624  
E05293  
E05294  
E05295  
E05296  
E53234  
E53233  
E160103  
E83406  
E164199

40

E09114

E73050  
E05297  
E05298  
E05299  
E05300  
E05301

Reed. Apr. 27/1926.

35 — \$1,000. each Bonds.

PLAINTIFF'S EXHIBIT P-32 AT ENQUETE

*A. W. Robertson Ltd., Minutes May 1924 to Oct. 1929*

10

(Directors)

Minutes of meeting of the Board of Directors of A. W. Robertson, Limited, held at the office of the Company, 1680 St. Patrick St., Montreal, Que., on the nineteenth day of May, 1924.

There were present:

20

Mr. A. W. Robertson,  
Mr. Hugh Quinlan  
Mr. L. N. Leamy,

The following waiver of notice of the meeting was signed by all the Directors present:

We, the undersigned, being all the directors of A. W. Robertson, Limited, do hereby waive notice of the time, place and purpose of the meeting, and do fix 10.00 A.M. May 19th, 1924, as the time, and the place 1680 St. Patrick St. and the purpose being the drafting of a resolution re Section 8, Welland Ship Canal security.

30

And we do hereby waive all the requirement of the Statutes of Quebec and Canada as to the publication thereof.

Montreal, Que, May 19, 1924.

A. W. Robertson,  
Hugh Quinlan,  
L. N. Leamy,

40

Mr. Robertson acted as Chairman of the meeting.

Mr. Leamy acted as Secretary of the meeting.

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

Mr. Robertson advised the meeting that a resolution was necessary in connection with the security deposited on Section No. 8 and the following resolution was unanimously adopted,—

10 “Whereas this company has entered into a contract with His Majesty the King (Department of Railways & Canals) dated the 27th day of February last for the construction of Section No. 8 of the Welland Ship Canal on the terms and conditions therein set out; and

“Whereas in connection with said contract security the sum of \$550,000.00 was deposited with his Majesty’s Government to guarantee the performance by this company of the contract aforesaid; and

20 “Whereas the said security was furnished in the name and for the account of this company by Messrs. Hugh Quinlan and Angus W. Robertson personally, and this Company has no right, title or interest therein;

30 “Be it therefore and it is hereby resolved that this company acknowledge and confesses that it has no right, title, or interest whatsoever in the said \$550,000.00 of security presently deposited with His Majesty’s Government of the Dominion of Canada as security for the performance of the contract aforesaid in reference to Section No. 8 of the Welland Ship Canal”.

The meeting then adjourned.

Approved:  
Hugh Quinlan

A. W. Robertson,  
Chairman.

40 L. N. Leamy,  
Secretary.

This is a certified copy.  
L. N. Leamy.

---





the purpose of procuring cut-stone for their (Quinlan, Robertson & Janin, Limited) Montreal South for Bridge Contract. This lease to bear a yearly rental of One Dollar (\$1.00).

10 ed. There being no further business the Meeting then adjourn-

Approved:  
Hugh Quinlan

A. W. Robertson,  
Chairman.

L. N. Leamy,  
Secretary.

20 This is a certified copy:  
L. N. Leamy

---

Minutes of meeting of the Board of Directors of A. W. Robertson, Limited, held at the office of the Company, 1680 St. Patrick St. Montreal, Qué. on the eighth day of August 1927.

There were present:

30 Mr. A. W. Robertson  
Mr. L. N. Leamy,

The following waiver of notice of the meeting was signed by all the directors present:

40 We, the undersigned, being all directors of A. W. Robertson Limited, do hereby waive notice of the time, place, and purpose of the meeting, and do fix 11 A.M. as the time, and 1680 St. Patrick St., the place, and the purpose being the purchase and selling of certain properties in the Province of Ontario.

And we do hereby waive all the requirements of the Statutes of Quebec and Canada as to the publication thereof.

Montreal, Que. August 8th, 1927.

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

Mr. Robertson acted as Chairman of the meeting.

Mr. Leamy acted as Secretary of the meeting.

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

10

On motion of Mr. Robertson,

Seconded by Mr. Leamy.

That a By-law be passed for the purchase and the sale of certain lands, to be known as By-law No. 22.

By-Law No. 22:

20

Resolved: That this company do purchase from Quinlan & Robertson, Limited, all lands and premises and other immoveable property of the company situated on the 8th, 9th and 10th concessions of the Township of Huntingdon in the County of Hastings, Province of Ontario.

30

That this companw do purchase from Quinlan & Robertson, Limited, all lands and premises and other immoveable property of the company situated on the 3rd, 4th and 5th Concessions of the Township of Huntingdon in the County of Hastings, Province of Ontario, all for one Dollar (\$1.00)

That this Company do purchase from the Crookston Quarries, Limited, all lands and premises and all other immoveable property of the company situated on the 8th, 9th and 10th Concessions of the Township of Huntingdon in the County of Hastings, Province of Ontario.

40

That this company do sell to the Fuller Gravel, Limited, all lands and premises and other immoveable property of the Company situated on the 3rd, 4th and 5th Concessions of the Township of Huntingdon, in the County of Hastings, Province of Ontario.

That the President Mr. A. W. Robertson be and is hereby authorized to sign all Deeds and documents necessary to carry out the purchases and sale and conveyances of said

lands and immoveable property of the said company on behalf of the Company.

There being no further business the meeting then adjourned.

10

A. W. Robertson,  
Chairman.

L. N. Leamy,  
Secretary.

This is a certified copy:  
L. N. Leamy

20 Minutes of meeting of the Board of Directors of A. W. Robertson, Limited, held at the office of the Company, 1680 St. Patrick St., Montreal, on the 3rd day of May 1928.

There were present:

Mr. A. W. Robertson,  
Mr. L. N. Leamy,  
Dr. B. G. Connolly,

30 We, the undersigned, being all directors of A. W. Robertson, Limited, and being a quorum, do hereby waive notice of meeting, and mutually agree for the purpose that the meeting shall be as valid and regular as if the notice had been received.

B. G. Connolly

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

The President Mr. Robertson acted as Chairman of the meeting.

40

Mr. Leamy acted as Secretary of the meeting.

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

Mr. Robertson reported that he had signed an agreement to pool the stock of the National Sand & Material Co. Ltd., of Welland, which stands in the name of A. W. Robertson, Ltd., on behalf of the company.

It was moved by Mr. Robertson.

Seconded by Mr. Leamy.

10 That the Board of Directors approve of Mr. Robertson's signature to this agreement.

The meeting then adjourned.

B. G. Connolly

A. W. Robertson,  
Chairman.

L. N. Leamy,  
Secretary.

20 This is a certified copy:  
L. N. Leamy.

---

Minutes of meeting of the Board of A. W. Robertson, Limited, held at the office of the Company, Room 1005 Keefer Bldg., Montreal, Que., on the 10th day of December 1928, at 11.30 in the forenoon.

There were present:—

30 Mr. A. W. Robertson,  
Mr. L. N. Leamy,  
Dr. B. G. Connolly.

The following waiver of notice of the meeting was signed by all the directors present.—

40 We, the undersigned, being all directors of the Company hereby waive notice of the time, place and purpose of the meeting and do fix 11.30 in the forenoon, the 10th day of December, 1928 as the time, and Room 1005 Keefer Building, Montreal, as the place and the purpose being the adopting of a resolution with respect to the interest of M. J. O'Brien Ltd. in the Welland Ship Canal (Section No. 8 Contract)

And we do hereby waive all the requirements of the Statutes of Quebec and Canada as to the publication thereof.

10 Montreal, Que. December 10th, 1928.

A. W. Robertson,  
L. N. Leamy,  
B. G. Connolly,

Mr. Robertson acted as Chairman of the meeting and Mr. Leamy acted as Secretary of the meeting.

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

The President laid before the meeting some correspondence recently exchanged with M. J. O'Brien Limited in reference to the interest of that company in the Welland Ship Canal (Section No. 8) Contract undertaken by this company in or about the month of February 1924, which interest was a one-quarter share in the profits and a corresponding liability for one-quarter share of the loss, if any, and in which correspondence it was suggested by M. J. O'Brien, Limited, that a more formal recognition be given to their share and interest in the contract which was undoubted and known to all the Board and has been frequently recognized by various payments on account.

30 On Motion, duly seconded, it was unanimously resolved:

40 That at the request of M. J. O'Brien, Limited this Company does formally admit and confirm the existence of the undivided one-quarter share and interest of M. J. O'Brien Limited, in the Welland Ship Canal (Section No. 8) Contract obtained by this Company in February 1924, and in respect of which substantial payments have from time to time heretofore been made by this Company to said M. J. O'Brien, Limited.

Carried unanimously.

There being no further business the meeting was then adjourned.

Approved:

10 B. G. Connolly.

A. W. Robertson,  
Chairman.

L. N. Leamy,  
Secretary.

This is a certified copy:  
L. N. Leamy.

20

-----  
A. W. ROBERTSON, LIMITED.

MEETING OF DIRECTORS

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

30 There were present:

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

being all the Directors of the Company.

40 The President then pointed out to the meeting that by-law No. 22 of the Company's by-laws, authorizing the purchase from Quinlan & Robertson Limited of immoveable property situated in the eighth, ninth and tenth concessions of the township of Huntingdon, County of Hastings, in the Province of Ontario, as well as certain other property situate in the third, fourth and fifth concessions of the said township. The purchase from Crookston Quarries Ltd. of all lands and premises in the eighth, ninth, and tenth concessions of the said Township, and the sale of Fuller Gravel Limited of all lands and immoveable property in the said third, fourth and fifth concessions, had been adopted

by the directors at the time when the vacancy created by the death of the late Mr. Quinlan had not been filled, the Board of Directors therefore being composed of only two directors.

It was therefore moved, seconded and unanimously resolved:

10 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.  
Secretary.

This is a certified copy:

20 L. N. Leamy.  
Extract of part of the minutes  
of meeting held this date.

---

A. W. ROBERTSON, LIMITED

MEETING OF DIRECTORS

30 Minutes of a meeting of the Board of Directors of A. W. Robertson, Limited, held at the office of Messrs. Perron, Vallée & Perron, Room 701, Themis Bldg., Montreal, on the 9th of October, 1929, at the hour of 3.30 o'clock in the afternoon.

There were present:—

Messrs. A. W. Robertson,  
L. N. Leamy,  
Dr. B. G. Connolly,  
The Hon. J. L. Perron,  
40 J. A. O'Brien,

being all the Directors of the Company.

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

All the Directors being present the meeting was declared to be regularly constituted.



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

The President stated that the meeting had been called for the purpose of considering the advisability of liquidating the Company voluntarily under the provisions of the Quebec Winding Up Act.

After some discussion, the following resolution was unanimously adopted:—

Whereas it is expedient, in the opinion of the Directors of this Company, that this Company should be dissolved:

Be it resolved that this Company is hereby required to be wound up voluntarily pursuant to the provisions of the Winding-Up Act (R.S.Q. 1925, Ch. 225) and that Charles A. Shannon, and L. N. Leamy, of the City of Montreal, be appointed Liquidators for the purpose of such winding-up and the remuneration of the said Liquidators is hereby fixed at the lump sum of \$1500.

And it is further resolved that for the purpose of carrying out this resolution, Dr. B. G. Connolly and Mr. A. W. Robertson be and they are hereby appointed Inspectors, with such powers as may be conferred upon them by law.

Be it further resolved that the said Liquidators be and they are hereby authorized and instructed to realize the assets of the Company as speedily as practicable and distribute the proceeds according to law, the whole in conformity with the powers conferred upon him under the Quebec Winding-Up Act.

The Secretary was instructed to call a meeting of Shareholders immediately for the purpose of ratifying the foregoing resolution.

Approved:

J. L. Perron,  
B. G. Connolly,  
J. A. O'Brien.

A. W. Robertson,  
President.

L. N. Leamy,  
Secretary.

This is a certified copy.  
L. N. Leamy.

A. W. ROBERTSON, LIMITED

SPECIAL GENERAL MEETING OF SHAREHOLDERS

10 Minutes of a special general meeting of the Shareholders of A. W. Robertson, Limited, held at the offices of Messrs. Perron, Vallée & Perron, Room 701 Themis Bldg., Montreal, on the 9th of October, 1929, at the hour of four o'clock in the afternoon.

There were present:

In person	Mr. A. W. Robertson, representing	1,584 shares
	Mr. L. N. Leamy, representing .....	1 Share
20	Dr. B. G. Connolly, representing .....	1 "
	Mr. J. Ambrose O'Brien, represent- ing .....	1 "
	Mr. A. W. Robertson, joint executor of the estate Hugh Quinlan, and Dr. B. G. Connolly, representing Capital Trust Corpo- ration, joint executor of the estate Hugh Quinlan, representing, .....	1,586 "
By proxy	The Hon. J. L. Perron, by his proxy Mr. A. W. Robertson, representing	1 "
30	Mr. Justice Thibaudeau Rinfret by his proxy Mr. A. W. Robertson, representing .....	1 "
	Total	<hr/> 3,175 Shares

being all the issued of the capital stock of the company.

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

40 All the Shareholders of the company being present in person or by proxy and having waived notice of the calling of the meeting, the meeting was declared to be regularly constituted for that transaction of business.

The original proxies were directed to be filed with the records of the company.

The minutes of the last meeting of the shareholders were read and approved.

10 The President explained that the meeting had been called for the purpose of taking into consideration and, if deemed advisable ratifying a resolution of the Board of Directors authorizing the voluntary winding-up of the company. He then asked the Secretary to read to the meeting the resolution adopted by the Directors to this effect, which resolution read as follows:

“Whereas it is expedient, in the opinion of the Directors of this company, that this company should dissolve:

20 “Be it resolved that this company is hereby required to be wound up voluntarily pursuant to the provisions of the Winding-Up Act (R.S.Q. 1925. Ch. 225) and that Charles A. Shannon and L. N. Leamy, of the City of Montreal, be appointed liquidators for the purpose of such winding up and the remuneration of the said Liquidators is hereby fixed at the lump sum of \$1500.

“And be it further resolved that for the purpose of carrying out this resolution, Dr. B. G. Connolly and Mr. A. W. Robertson be and they are hereby appointed Inspectors, with such powers as may be conferred upon them by law.

30 “Be it further resolved that the said Liquidators be and they are hereby authorized and instructed to realize the assets of the company as speedily as practicable and distribute the proceeds according to law, the whole in conformity with the powers conferred upon him under the Quebec Winding-Up Act.”

After some discussion it was moved by Mr. A. W. Robertson, seconded by Dr. B. G. Connolly and unanimously resolved:

40 That the foregoing resolution of the Board of Directors, adopted at their meeting held the 9th day of October, 1929, at the hour of 3.30 o'clock in the afternoon, authorizing the voluntary winding-up of the company and the appointment of Charles A. Shannon as Liquidator for this purpose be and it is hereby ratified and confirmed.

There being no further business, the meeting then adjourned.

Approved:

B. G. Connolly,  
J. A. O'Brien.

10

A. W. Robertson,  
President.

L. N. Leamy,  
Secretary.

This is a certified copy:  
L. N. Leamy.

20 PLAINIFF'S EXHIBIT P-C-34 ON DISCOVERY

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

Minutes of meeting of the Board of Directors of A. W. Robertson, Ltd., held at the office of the company, 1680 St. Patrick St. Montreal, Que. on the Nineteenth day of May 1924.

These were present:

30

Mr. A. W. Robertson,  
Mr. Hugh Quinlan,  
Mr. L. N. Leamy,

The following waiver of notice of the meeting was signed by all the directors present;

40

We, the undersigned, being all directors of A. W. Robertson, Limited, do hereby waive notice of the time, place and purpose of the meeting, and do fix 10.00 A.M. May 19th 1924 as the time, and the place 1680 St. Patrick St. and the purpose being the drafting of a resolution re-Section No. 8, Welland Ship Canal Security.

And we do hereby waive all the requirements of the Statutes of Quebec and Canada as to the publication thereof.

Montreal, Que. May 19th 1924

Signed  
A. W. Robertson,  
Hugh Quinlan,  
L. N. Leamy.

Mr. Robertson acted as Chairman of the meeting.

Mr. Leamy acted as Secretary of the meeting.

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

10 Mr. Robertson advised the meeting that a resolution was necessary in connection with the security deposited on Section No. 8, and the following resolution was unanimously adopted.

“Whereas this company has entered into a contract with His Majesty the King (Department of Railways and Canals) dated Feby 27th last for the construction of Section No. 8 of the Welland Ship Canal on the terms and conditions therein set out; and

20 “Whereas in connection with said contract security the sum of \$550,000 00 was deposited with his Majesty’s Government to guarantee the performance by this company of the contract aforesaid and

“Whereas the said security was furnished in the name and for the account of this company by Messrs Hugh Quinlan and Angus W. Robertson personally, and this company has no right, title or interest therein.

30 Be it therefore and it is hereby resolved that this company acknowledges and confesses that it has no right, title or interest whatsoever in the said \$550,000.00 of security presently deposited with his Majesty’s Government of the Dominion of Canada as security for the performance of the contract aforesaid in reference to Section No. 8 of the Welland Ship Canal.”

The meeting then adjourned.

Approved:  
Hugh Quinlan,

Signed  
A. W. Robertson,  
Chairman.

40

L. N. Leamy,  
Secretary.

I certify this to be true copy.

L. N. Leamy, Secretary.

Typed: MAN.

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

Document No. 1.  
File H. Quinlan.  
No. 23

A. W. ROBERTSON LIMITED

10

Nov. 23rd. 1926.

Mr. J. A. O'Brien,  
c/o M. J. O'Brien, Ltd.  
Ottawa, Ont.

Dear Ambrose:—

20 As requested in your letter of the 22nd. instant we herewith  
return the Undertaking which your father signed some time  
ago. It would be better if the Undertaking were dated much  
earlier. All monies in our books will show as payments to M.  
J. O'Brien, Limited, and the one-quarter interest in Section No.  
8 of Welland Ship Canal is in name of M. J. O'Brien, Limited.

Your truly,

A. W. Robertson, Limited  
per A. W. Robertson.

30 Ottawa, 20th, Sept. 1928. I certify that this is a correct  
copy of a letter on our Ottawa files available for production at  
any time.

(Sgd) J. N. Rougvie,  
Director.  
M. J. O'Brien, Ltd.

Certified Copy.  
BFB/

40

M. A. Niding  
B. Bourgeois.

HUGH QUINLAN

	1927		1927	
	June 20	To drawings	\$36,206.80	Jan. 14
		Balance	3,480.70	By Dividends
				May 18
				“ “
				23,812.50
			<u>\$39,687.50</u>	<u>\$39,687.50</u>
10	June 20	By Balance	3,480.70	
	“ 1	“ Dividends	887.52	
			<u>Balance due</u>	<u>\$4,368.22</u>
			Hugh Quinlan	Cas

Number Shares  
A. W. Robertson Ltd. in A. W. Robertson,  
Ltd. for a/c Hugh Quinlan

20	1586 shares
	1 sh. Rinfret
	1/2 Perron
	<u>.1587 1/2</u>

Typed: MAN.

Certified Copy  
M. A. Niding  
T. Cloutier.

30 A. W. ROBERTSON LIMITED.  
HUGH QUINLAN'S ACCOUNT

	1927		1927	
	Jan 26th	To Drawings	\$36,206.80	Jan 1st
		“ balance	4,368.22	By bal
				div'd unpaid 1926
				887.52
				“ 24
				By Div'd 10%
				15,875.00
				May 18
				“ “ 15%
				23,812.50
40			<u>\$40,574.02</u>	<u>\$40,574.02</u>
			“ balance	4,368.22

Paid up Capital of A. W. Robertson, Limited \$317,500.00

Number of shares in H. Quinlan's  
name, in A. W. Robertson, Limited. 1587 1/2 shares.

Typed: MAN.

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

A. W. ROBERTSON LIMITED

Engineers & Contractors  
Montreal, Canada.

10

July 19th, 1927.

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

Dear Sirs:—

20 In order that my drawings in A. W. Robertson, Limited, will equal the late Hugh Quinlan's, I shall require to take twenty nine thousand six hundred and thirty four 65/100 dollars (\$29,634.65) There is not sufficient cash, so I have decided to take Dominion Government Bonds. The interest on the amount in question is nearly one hundred dollars a month, and, though I always overlooked this feature while Mr. Quinlan lived, I do not feel I should do it henceforth. I am writing this, so you will be cognizant of my action.

Yours truly,

30

(sgd.) A. W. Robertson,

Typed: MAN.

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

40

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July 20th, 1927.

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

10

Re — Estate of Hugh Quinlan  
A. W. Robertson Ltd. Stock

Dear Sir:—

We have received your letter of the 19th instant in which you state that your drawings in A. W. Robertson, Limited will equal the late Hugh Quinlan's and that it will be necessary for you to take \$29,634.65 and that due to the fact there is not sufficient cash you have decided to take Dominion Government Bonds. We are taking note of your action.

20

Your very truly,

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

ELP/PM.  
Typed: MAN.  
Certified Copy.  
M. A. Niding  
T. Cloutier.

30

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

July 22nd 1927

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

Re Hugh Quinlan Estate

Dear Sirs:—

40

Herewith enclosed please find trial balance taken from our books to June 30th 1926.

Yours truly,

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

LNL.  
Typed: MAN.  
Certified Copy.  
M. A. Niding  
T. Cloutier.

TRIAL BALANCE

SECTION No 8 — WELLAND SHIP CANAL CONTRACT

To June 30th 1927

	The Bank of Toronto cash	6,055.12	
10	BONDS—1943—5%		
	Deposited at Ottawa	250,000.	
	In bank of Toronto	126,000.	
	Cost	385,043.78	
	Dep't Rys & Canals, net est'm 38	247,200.	
	do drawback	113,229.77	
	General Expense	2,668.82	
	Fuller Gravel, Limited	1,275.65	
	Manley Dredging, repairs	21,995.75	
	"    "    operating	2,299.81	
20	"    "    board	171.70	
	National Sand & Material Co	99,994.29	
	Office Furniture	977.38	
	M. J. O'Brien, Limited	40,000.00	
	Plant	48,343.89	
	Hugh Quinlan drawings	36,206.80	
	A. W. Robertson, Limited, general a/c	51,323.38	
	Rent at Fort Colborne	240.	
	A. W. Robertson drawings	20,907.63	
	Salaries	4,620.	
30	Income Tax 1926	13,588.85	
	C. S. Boone Dredging Co. Estm due		76,665.42
	do do drawback		42,898.70
	Section No 8 Contract net		55,377.78
	Interest on Bonds		10,400.
	Kilmer & Barber, Ltd, est'm due		18,604.26
	do drawback		7,760.38
	E. S. Miles		9,433.06
	Northern Construction Co. Ltd net est'm due		134,624.69
	do drawback due		59,352.14
40	Profit & Loss account, (Control a/c)		636,674.15
	Reserve for Depr'c on furniture		266.29
	"    " adjustments if estimates		20,000.
	"    " Income tax		24,084.75
		1,096,141.62	1,096,141.62

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

A. W. ROBERTSON, LIMITED.

GENERAL BOOKS

TRIAL BALANCE TO JUNE 30th 1927.

	Bank of Toronto	11,189.79	
10	Capital Stock		317,500.
	Cash	2.49	
	Dividends declared	79,375.00	
	Dredging Contractors Limited, Expense	27.00	5,000.00
	Fuller Gravel, Limited	8,810.15	
	H. R. Lordly, note	100.00	
	Mortgage on Aubertin Property		18,315.10
	Manley Dredging, Plant, repairs, wages etc.	44,121.23	
20	Office Furniture	757.40	
	Plant	47,989.57	
	Properties	88,900.00	
	Gibson Property at Crookston	2,000.00	
	A. W. Robertson, Ltd Campbellford	3,469.79	
	Securities deposited dep't of Public Works, Fort Stanley, Port Dovor and Port Maitland	4,500.00	
	Bank of Toronto stock	40,000.00	
	Deheny, Q. & R. Ltd stock	20,000.00	
	D. J. McAnulty Realty Co. Stock	98,000.00	
30	Welland Ship Canal Control a/c	636,674.15	
	Dividends received		1,200.00
	Profit & Loss a/c		529,546.16
	Hugh Quinlan		40,575.02
	A. W. Robertson		50,542.28
	Reserves, Office furniture		544.44
	“ Depreciation on plant (Fuller)		36,449.48
	“ “ Plant		25,560.20
	“ Depletion of Fuller property		5,172.02
	Account payable Canadian Vickers, Ltd		2,750.00
40	Section No. 8		52,761.87
		<hr/> 1,085,916.57	<hr/> 1,085,916.57 <hr/>

Typed: MAN.

Certified Copy.

M. A. Niding.

T. Cloutier.

A. W. ROBERTSON, LIMITED

Engineers & Contractors  
Montreal, Canada.

July 22nd 1927

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

Re Estate of Hugh Quinlan

Dear Sirs:—

20 All Quinlan, Robertson & Janin, Limited, stock as well as all Amiesite Stock that "once" stood in Hugh Quinlan's name were transferred to me before his death, except Two hundred shares of Ontario Amiesite, Limited, which Mr. Leamy inadvertently overlooked. These shares constituted what I was to endeavor to obtain two hundred and fifty thousand dollars for as explained to you and Dr. Connolly by Mr. Perron. Therefore you are not interested in the numbers. The Ontario Amiesite, as you will see by the enclosed is now being financed by my personal guarantee. Hugh Quinlan with myself and three others had-guaranteed the Bank up to Seventy thousand, and when we reached our limit Hugh Quinlan was too ill to discuss such matters, and, as he and I were really the guarantors. I decided I might just as well be responsible alone. He had previously expressed a wish to be out of all those affairs.

30 The A. W. Robertson, Limited, certificates are numbers as follows:—

Certificate No.	2	925	shares
	4	1	"
	9	510	"
	13	150	"
		<hr/>	
		1586	"

40 One half of three shares Nos. 7, 10 and 11 making a total of 1587½ shares.

Yours truly

AWR/

(sgd.) A. W. Robertson.

Typed: MAN.

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

July 25th, 1927.

A. W. Robertson, Limited,  
Contractors,  
1680 St. Patrick Street,  
Montreal, P. Q.

10

Re — Estate of Hugh Quinlan  
A. W. Robertson Ltd. Stock  
Attention Mr. N. L. Leamy

Dear Sirs:—

We beg to acknowledge receipt of your letter of the 22nd instant enclosing copy of Trial balance taken from your books as to June 30th, 1927 of A. W. Robertson Limited.

20 Thanking you for having forwarded this document to us we are,

Yours very truly,

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

ELP/PM.

Typed: MAN.

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

---

A. W. ROBERTSON, LIMITED.

Engineers & Contractors.  
Montreal, Canada.

August 18th 1927.

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

Re Estate Hugh Quinlan

Dear Sirs:—

I am enclosing a certified copy of a Resolution dated May 19th 1924 showing that the late Hugh Quinlan and myself loaned A. W. Robertson, Limited five hundred and fifty thousand dol-

lars to deposit as Security on Section No. 8 Contract of the Well-land Ship Canal. The contract in question was awarded to us on Feb. 27th 1924. We never received interest or other remuneration for any such loans to A. W. Robertson, Limited. The late Hugh Quinlan and I made many loans, and have always given our unqualified endorsement to the Banks for our contracting companies. I write this merely to show you that our Limited  
10 Company alone could never have succeeded. This you should impress on the Officer in the matter of Succession duties; but A. W. Robertson, Limited, Capital will be divided as rapidly as Mr. Perron suggests, so they will get their tax soon.

Yours truly,

(sgd.) A. W. Robertson.

AWR/

Typed: MAN.

Certified Copy.

20 M. A. Niding.  
T. Cloutier.

---

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

August 24th 1927.

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

Re Estate Hugh Quinlan.  
Financial Statements  
A. W. Robertson, Limited.

Dear Sirs:—

We are mailing you by registered mail our original financial statement for the years 1922, 1923, 1924 and 1925 and 1926. You are to make copies of these and return as soon as possible.

40 You will find two copies of the year 1922, which you may keep, and will save you making copies, we have the original copy of that year here.

Yours truly,

A. W. Robertson, Limited.

(sgd.) L. N. Leamy.

LNL.

Typed: MAN.

Certified Copy.

M.-A. Niding.

T. Cloutier.

August 30th, 1927.

A. W. Robertson, Limited,  
Montreal, Que.

Re: Estate Hugh Quinlan  
File 23.

Dear Sirs:—

10

With further reference to your letter of the 24th instant, we now beg to return herewith your original copy of financial statements for the years 1923-4-5-6, which you were kind enough to let us have in order to make copies.

Yours very truly,

Capital Trust Corporation  
E. L. Parent, I.A.,  
Estate Manager.

ELP/WL

20 Encls.

Typed: MAN.

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

---

BIRON & POIRIER  
Notaries.  
35 St. James Street.

30

September 14th 1927

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

RE ESTATE HUGH QUINLAN.

Dear Sirs:—

To comply with your request contained in your favor of the 10th instant, we beg to send you enclosed herewith copies of the two documents to be signed by Capital Trust Corporation.

40

Yours very truly,

Biron & Poirier,  
per: (Sgd.) E. B.

EB/FP

Typed: MAN.

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

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

10

Sept. 21st 1927

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

Re Hugh Quinlan Estate

20 Dear Sirs:—

This will acknowledge receipt of your two letters of the 19th inst., enclosing a notarial document in duplicate signed by you, which has been signed by Mr. Robertson, and we have forwarded same to Messrs. Biron & Poirier. This is connection with some real estate that was not transferred at the time of the winding up of Quinlan & Robertson, Limited some years ago.

We have forwarded your cheque of \$3,500.00 to the Bank of Toronto on a/c of the H. E. Quinlan loan.

30

Yours truly,

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

LNL.

Typed: MAN.

40 Certified Copy.  
M.-A. Niding.  
T. Cloutier.

---



A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

10

Oct. 29th 1927

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

Re Estate Hugh Quinlan,  
A. W. ROBERTSON, Limited

20 Dear Sirs:—

Enclosed please find my letter of this date to Hon. J. L. Perron re writing off the entire amount of the D. J. McAnulty Stock held by A. W. Robertson, Limited. Mr. Perron is familiar with the proposition offered by Dr. Ostigny, so you can discuss it with him (Mr. Perron) when you are next in Montreal. I think we better defer any distribution of the Assets till after Dec. 31st 1927, I shall be pleased to discuss this latter feature with you soon.

30

Yours truly,  
(sgd.) A. W. Robertson.

Typed: MAN.

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

40

---

A. W. ROBERTSON, LIMITED.

Montreal, Que., Oct. 29th 1927

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

Dear Mr. Perron:—

20 I have instructed our book-keeper to write off the entire amount of \$98,000.00 standing in the A. W. Robertson, Limited books for the D. J. McAnulty stock. You will recollect that the above amount was actual cash paid for the stock in question; and you will further remember that I discussed with you the feature of A. W. Robertson, Ltd joining Dr. Ostigny for the purpose of developing Montreal Park Property with a view of recouping the company for the money invested in the D. J. McAnulty Company, Mr. Quinlan's death removes all probability of A. W. Robertson, Limited ever investing more money in such venture, so regretfully we must write off the loss in question. If you can suggest any other course, please advise.

Yours truly,

30 Signed, A. W. Robertson.

AWR/

Typed: MAN.

Certified Copy of Copy.

M.-A. Niding.

T. Cloutier.

40

---

A. W. ROBERTSON LIMITED.

TRIAL BALANCE TO OCTOBER 31st 1927.

	Cash	2.49	
10	Bank of Toronto	43,758.13	
	Dividends declared	79,375.	
	Expense	27.	
	Fuller Gravel Limited	8,810.15	
	H. R. Lordly	100.	
	Manley Dredging	44,121.23	
	Office furniture	757.40	
	Plant	47,989.57	
	Properties	88,900.	
	Gibson Property	2,000.	
20	A. W. Robertson, Ltd. Cfd	3,469.79	
	Security Port Stanley	1,500.	
	Bank of Toronto stock	40,000.	
	Doheny, Quinlan & Robertson	20,000.	
	Section 8, Control a/c	636,674.15	
	Capital Stock		317,500.
	Dividends		2,247.50
	Dredging Contractors Ltd.		5,000.
	Dredging Estimates Port Maitland		5,973.48
30	“ “ Port Dover		8,101.34
	“ “ Port Stanley		14,431.02
	Interest		15.00
	Mortgage		18,315.10
	Profit & Loss General		431,546.16
	H. Quinlan		40,575.02
	A. W. Robertson		50,542.28
	Reserve for furniture		544.44
	“ “ Fuller Plant		36,449.48
	“ “ “ Property depletion		5,172.02
40	Plant depreciation		25,560.20
	Section 8 a/c		55,511.87
			<hr/>
			1,017,484.91
			<hr/>
			1,017,484.91

Typed: MAN.  
 Certified Copy.  
 M.-A. Niding.  
 T. Cloutier.

A. W. ROBERTSON LIMITED.

TRIAL BALANCE TO OCTOBER 31st 1927.

	The Bank of Toronto	11,509.06	
10	Bonds	356,043.78	
	Drawback Section No. 8	169,046.13	
	Expense	5,942.79	
	Fuller Gravel Limited	1,275.65	
	Manley Dredging, Repairs	26,759.28	
	“ “ Operating	41,007.01	
	“ “ Board	1,833.80	
	National Sand & Material Co.	99,994.29	
	Office furniture	977.38	
20	M. J. O'Brien Limited	40,000.	
	Plant	48,342.89	
	H. Quinlan	36,206.80	
	A. W. Robertson Ltd Con'l a/c	51,513.53	
	A. W. Robertson	49,947.63	
	Salaries	7,480.	
	Rent	400.	
	Income Tax	19,101.24	
	 C. S. Boone Ddg Co. DRAWBACK	 58,086.77	
	Section No. 8 Contract	97,204.86	
30	Interest	19,075.	
	Kilmer & Barber, Ltd, DRAWBACK	12,894.94	
	E. S. Miles	8,433.06	
	Northern Cons't Ct, Ltd, DRAWBACK	90,661.44	
	Profit & Loss Control a/c	636,674.15	
	Reserve for office furniture	266.29	
	“ adjustment for estimates	20,000.	
	“ for Income Tax	24,084.75	
		<hr/>	
		\$ 967,381.26	\$ 967,381.26
		<hr/>	
40			

Typed: MAN.

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

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

10

Nov. 12th 1927.

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

Dear Sir:—

20 Herewith enclosed please find trial balance taken from our books to October 31st 1927.

Yours truly,  
A. W. Robertson, Limited,

L.

Typed: MAN.

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

30

February 14th, 1928.

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

Re — Attention Mr. Leamy.  
Re — Estate Hugh Quinlan.

40 Dear Sir:—

In regard to A. W. Robertson, Ltd. financial balance as of Dec. 31st, 1926 we have been requested to furnish the Succession Duty Dept. the following information.

Under heading "Assets" item properties \$88,900.00 municipal values of said properties. We have already asked for this information.

Properties Gibson Quarry, \$2,000.00 municipal value. The Succession Duty Office has also called our attention to the fact that there is no item of assets appearing in the Balance Sheet in connection with the two reserves listed below and they want further information in regard to these.

- 10 Reserve for Fuller Gravel Plant \$36,449.48  
Reserve for depreciation Fuller Gravel Plt, \$5,172.02.

Under Heading A. W. Robertson, Ltd. Section 8, Welland Canal Year Ending Dec. 31st, 1926, re item

National Sand and Material Co. stock \$99,994.29  
do you consider that the stock in connection with this item should be taken at book value for the purpose of Succession Duty.

20 Yours very truly,

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

ELP/AMR.

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
30 T. Cloutier.

---

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

Feb. 23rd 1928.

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

Re: H. Quinlan Estate.

Dear Sirs:—

Last month, I advised Dr. Connolly that the man died who A. W. Robertson, Limited, relied on to operate its dredge. We had an arrangement with him whereby he was paid \$275.00 per month, and one-quarter interest in the net results of the opera-

tions. Unfortunately, he underbid the last three contracts he took, so there were deficits. I consider you should have someone investigate our dredging a/c, and after consultation with Hon. J. L. Perron, and W. A. Quinlan decide on what policy the Quinlan Estate should adopt with reference to the proposition in question. To operate with any degree of success, new scows will  
10 require to be built or purchased. The question of paying a manager is of importance. Our books show very clearly what the plant cost. W. A. Quinlan is well qualified to examine the books, and pass judgment on what should be done. I succeeded in being relieved of further work on the last unprofitable contract we had, as we now have nothing to do.

Yours truly,

(sgd.) A. W. Robertson.

20 AWR/

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

---

February 27th, 1928.

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

30

Re — Hugh Quinlan Estate.  
A. W. Robertson Ltd.

Dear Sir:—

We have discussed this morning with Dr. Connolly on his return from Montreal and Toronto your letter of Feb. 23rd, and he states it will quite satisfactory to accept the report of A. W. Quinlan in connection with this matter.

Yours very truly,

40

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

ELP/AMR.

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

10

April 11th 1928.

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

Dear Sirs:—

Herewith enclosed please find our Financial Statement as at  
December 31st 1927, which is for your records.

20

Yours truly,

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

LNL.

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

30

---

(COPY)

Montreal, March 17th 1928

A. W. Robertson Esq.,  
Montreal.

Dear Mr. Robertson:—

40

Re — Estate Mr. Hugh Quinlan

I received a letter dated the 14th inst., from the Capital  
Trust Corporation, reading as follows:—

“Since our co-executor and the writer had the pleasure  
“of an interview with Mr. Bégin, collector of Provincial  
“Revenue, on the 11th of February, in Montreal, we have  
“not heard anything further from Mr. Bégin of the success-



“ion duty office in Quebec. Will you kindly, at the first  
“opportunity you have, take the matter up with Mr. Bégin  
“in Quebec, and ask him if any progress has been make in  
“regard to sending us a revised statement for succession  
“duty and especially in regard to item of assets A. W. Ro-  
“bertson Ltd which was then the only item in dispute.”

10

(sgd) Capital Trust Corporation  
per E. L. Parent, Estates Manager.

Upon receipt of this letter I took the matter up with the  
collector of Revenue in Quebec, and he replied by sending me a  
copy of a letter dated the 20th of February, 1928, reading:—

20 “A. W. Robertson Limited, Montreal, Quebec, Feb.  
“20th, 1928, I have yours of Feb. the 15th, with two tax bills,  
“one for Campbellford, \$7,000. valuation, and one for Hunt-  
“ingdon, for \$2,925. valuation.

“On the statement of the assets of A. W. Robertson  
“Limited as at December, 1st, 1926, it is easy to identify the  
“Campbellford Property, but it is not as easy to identify the  
“Huntingdon property, Shall I presume that it is the pro-  
“perty called Gibson Quarry” — ? If not, please advise.

30 “There are also on that statement of assets of Decem-  
“ber, 1926, three items upon which I am not still quite clear;  
“they are A. W. Robertson Ltd sec. 8

“Bal. Jan. 1st, 1926 .....	\$407,818.34
“Add Income Tax 1924-25 .....	39,668.24
“Add Profit Dec. 31st 1926 .....	189,187.57

40 “Do I understand it properly when I presume that those  
“three items of assets were on the 31st of December, 1926,  
“that is the date of the statement, accounts receivable for  
“A. W. Robertson Limited. If not, please explain in detail.  
“I am returning herewith the two bills for Campbellford  
“and “Huntingdon.”

(sgd.) The Comptroller of Provincial Revenue.  
The Comptroller added that he had no reply to the above letter.

Yours very truly,

JLP/HK.

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
B. Bourgeois.

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

10

March 26th 1928.

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

Re Hugh Quinlan Estate

Dear Sirs:—

20 More than two years ago, Quinlan, Robertson & Janin, Ltd borrowed some Plant from A. W. Robertson, Limited. I have requested their office to make us an offer for it, which offer will be based on what they paid for similar plant at the time they borrowed ours. If your Mr. Parent is in town he can visit Q. R. & J. Ltd office and verify the statement by examining the records as to their plant purchases; and he can also discuss the matter with the Engineer who prepared the statement. This should be done before the season work begins.

Yours truly,

30

(sgd.) A. W. Robertson.

AWR/

Note:—

Discussed this matter with Mr. A. W. Robertson of Montreal on April 10th, and it was agreed that it would not be necessary for me to go over the books, that he would be satisfied to accept a statement from Mr. Leamy.

40

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

Typed: MAN.

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

June 15th, 1928.

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

Re — Hugh Quinlan Estate.  
Fyle 23.

10

Dear Sir:—

In further reference to your letter of the 14th instant we note your opinion that you think it would be to the advantage of the Estate to dispose of its interest in the A. W. Robertson, Limited.

20 Do you think we could find a purchaser at a reasonable price? You will no doubt remember the value the Succession Duty Office have given to the A. W. Robertson, Ltd. shares.

Yours very truly,

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

ELP/AMR.

30 Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

---

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

June 15th 1928.

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

Re Estate Hugh Quinlan.

Dear Sirs:—

Yours of the 15th inst., received, I do not know anyone who would buy the Quinlan Estate shares of A. W. Robertson, Limited. The Succession Duty office of Quebec valued the shares

without regard for the fact, that, no matter how slowly, in reason, we declare dividends, there will be a big percentage of the value of the shares paid to the Dominion Government in Taxes. My opinion is that A. W. Robertson, Limited., will simply have to slowly liquidate, and the Quinlan Estate will have to leave its shares to take care of any liabilities that may develop, as my shares will have to remain. On a contract like A. W. Robertson, Limited have at Port Colborne, many features may develop; and the Quinlan Estate will have to assume their share.

Yours truly,

(sgd.) A. W. Robertson.

AWR/  
Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

20

June 18th, 1928.

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

Re — Hugh Quinlan Estate.  
Fyle 23.

Dear Sir:—

30 We beg to acknowledge receipt of yours of the 15th, instant and note what you say. We quite agree with you that the Succession Duty Office in Quebec have set a value for Succession Duty purposes higher than the real market value of these shares.

In regard to the Dominion of Canada income tax on the A. W. Robertson, Limited we are of the opinion that the Dominion of Canada cannot claim income tax on a distribution of the capital as it would be in this case.

40 We will at first opportunity take this matter up with the Commissioner of Taxation at Ottawa, and report further to you.

Yours very truly,

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

ELP/AMR.  
Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

June 26th, 1928.

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

10

Re: Hugh Quinlan Estate.  
Fyle No. 23.

Dear Sir:—

We beg to acknowledge receipt of yours of the 19th instant and have noted what you say in regard to the fact that the assets of the A. W. Robertson Limited are mostly surplus, and that it would be necessary to pay tax on the distribution of same to the  
20 shareholders.

If the distribution was made in a lump sum at once we would pay a heavy rate of taxation, but if we cannot find a purchaser for the Estate shares in the A. W. Robertson, Ltd., at a reasonable price, it would pay when ready to spread the distribution of the surplus over a number of years.

We will call and discuss this matter with you the first time we have occasion to see you.

30

Yours very truly,

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

ELP/HD.

40 Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

---

A. W. ROBERTSON LIMITED.

Trial Balance general account to June 30th 1928.

10	Bank of Toronto	14,789.41	
	Dominion of Canada Bonds	40,280.	
	Legal Fees	676.60	
	Dredging Plant	66,353.74	
	Office furniture	757.40	
	Plant account	47,989.57	
	Properties	88,900.	
	Gibson Property	2,000.	
	A. W. Robertson	2,897.40	
	A. W. Robertson, Limited, Campbellford	3,987.70	
20	Bank of Toronto Stock	40,000.	
	D. Q. & R. Ltd.	20,000.	
	D. J. McAnulty Co Stock	98,000.	
	Welland Ship Canal, Control a/c	708,030.62	
	Capital Stock		317,500.
	Dividends a/c		1,200.
	Fuller Gravel Ltd		2,513.39
	Interest		174.99
	Mortgage		18,315.10
30	Profit & Loss account		509,478.06
	H. Quinlan Estate		876.18
	Depr'c on furniture		620.18
	"    " Fuller Plant		36,449.48
	"    " Plant		30,359.15
	"    " dredging plant		6,635.74
	Depletion on Gravel Property		5,172.02
	Welland Ship Canal		205,368.15
			<hr/>
		\$1,134,662.44	\$1,134,662.44

40

Typed: MAN.

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

A. W. ROBERTSON LIMITED.

Trial Balance Section 8, Welland Ship Canal

10

To June 30th 1928.

	Bank of Toronto	9,071.58	
	Bonds, 384,000	395,263.78	
	Drawback Section 8	81,646.66	
	Dredging operations	8,290.71	
	Expense	2,044.50	
	National Sand & M. Co.	96,109.29	
	Office furniture	977.38	
	Plant	48,342.89	
20	Advance to General a/c	206,089.15	
	Rent	200.	
	Salaries	3,905.	
	C. S. Boone Ddg Co. Dbk.		38,034.26
	Section No. 8 Contract		18,701.14
	Dividends		3,580.
	Interest		8,859.62
	Kilmer & Barber Ltd Dbk.		3,978.24
	E. S. Miles		1,240.51
30	Northern Cons't Co. Ltd Dbk.		39,612.56
	Profit & Loss Control a/c		708,030.62
	Reserve office furniture		364.02
	“ Adjustment of estimates		20,000.
	“ for Income Tax		9,539.97
		<hr/>	
		851,940.94	851,940.94
		<hr/>	

Typed: MAN.

40

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

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

10

July, 24th, 1928.

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

Re: Estate Hugh Quinlan

20 Dear Sirs:—

Herewith enclosed please find trial balances taken from our books as to June 30th, 1928.

Yours truly,

A. W. Robertson, Limited.

LNL.

30 Typed: MAN.  
Certified Copy.  
M.-A. Niding  
T. Cloutier.

A. W. ROBERTSON LIMITED.

Engineers & Contractors  
Montreal, Canada.

40

August 15th, 1928.

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

Re: Estate Hugh Quinlan.

Dear Sirs:—

I am in receipt of your letter of the 14th inst in which you state that Hon. J. L. Perron advises you to ignore Ethel' Quin-



lan's letter. However, so far as I am concerned, I have irrevocably decided that I will not continue to be the victim of disappointed avariciousness, so I wish you to immediately prepare, on behalf of the H. Quinlan Estate, to buy me out of A. W. Robertson Limited or to sell me the Estate shares. There are so many transactions that will arise whereby my honesty could be  
10 questioned that under no circumstances will I continue to be associated with the Estate. Billy Quinlan is in his forty second year, and Ed is thirty three; and they both have been on contracts since they were children, so my withdrawal would only mean their having to take my place. All the records and facts associated with A. W. Robertson, Limited are open to anyone you and the Hon. J. L. Perron will name. Mr. Perron organized the company, and he has been our solicitor for more than twenty years. I am prepared to make you a cash offer, or will accept  
20 one from you. One condition I will exact and that is that my withdrawal must be made known to our bank, and the Department at Ottawa, Hon. Mr. Perron is leaving for a weeks holidays. When he returns, I wish immediate action, Messrs Leamy, Brady and Miles are available at all times for you to consult with regarding a fair price for the stock of A. W. Robertson. I shall be pleased to advise you as to obligations which do not appear on our books. We have the finishing of Section 8 of the Welland Ship Canal and it is eighty five per cent done, and should give no trouble if we can compel—and I am convinced we can — the Northern Construction Co. Ltd., to finish their work. I regret  
30 this course is necessary, but no money or persuasion will induce me to reconsider it.

Yours truly,

(Sgd.) A. W. Robertson.

AWR/

Typed: MAN.

40 Certified Copy.  
M.-A. Niding.  
T. Cloutier.

---

August 18th, 1928.

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

10 Re — Hugh Quinlan Estate.  
No. 23.

Dear Sir:—

Yours of the 15th, instant has been duly received in regard  
to A. W. Robertson, Ltd. This matter was discussed with Dr.  
Connolly and he states he will make arrangements to have a  
meeting with Mr. Perron and yourself at an early date probably  
during the week of Aug. 19th, to 25th, to enable you to discuss the  
20 matter.

Yours very truly,

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

ELP/AMR.

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

30

---

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

Aug. 22nd, 1928.

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

Re Estate Hugh Quinlan.

Dear Sirs:—

Yesterday, I had a long conference with Billy and Ed. Quinlan regarding general matters connected with their fathers Estate; and I handed Billy the Estate Audit which I re-

ceived from Chas. Shannon earlier in the morning. I suggested to Billy that he make a trip at the expense of A. W. Robertson, Limited over all the possessions of the company, and also that he go to the Welland Canal contract, and confer with Edgar Miles, who he has known intimately for twenty years. I suggested to him (Billy) to come into the office here, and thoroughly examine the books and general affairs, so he would know the value of the company's shares. I told him that if he set a price on the Stock at which he thought was fair for the Estate to buy, and at which the Estate would sell, if refused it, I would accept five per cent less for cash, I indicated to him that as the Assets had to be divided in three years, his price would require to be based on the surplus assets being distributed as taxable to the recipients. This latter feature may be a big affair.

20

Yours truly,

(sgd.) A. W. Robertson.

AWR/

Typed: MAN.

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

30

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

Aug. 28th, 1928.

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

Re H. Quinlan Estate and  
A. W. Robertson, Limited.

Dear Sirs:—

Yesterday I had a conference with Hon. J. L. Perron re: A. W. Robertson, Limited, and the Quinlan Estate. He is quite pronounced in his opinion that no satisfactory way can be found

to make disbursements such as you and I have discussed. If the Estate retains its share of A. W. Robertson, Limited. Since my interview with Mr. Perron, I have conceived the idea that the Estate. O'Brien and myself might sub-let the balance of the work to E. S. Miles and each interest guarantee him against loss in proportion to their holdings in Section No. 8, Miles could name  
10 O'Brien and myself as directors of his company, If he made money, he would not have to account to the Estate, because they would have no interest in his company. You perceive that all A. W. Robertson, Limited liquid capital is tied up in Section 8 and most of it in the hands of the government. Surely with your experience and the aid of our respective solicitors we can evolve a plan that will be fair to us all. Mr. Perron, will be here on the 30th inst.

20 Yours truly,

(sgd.) A. W. Robertson.

AWR/

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
T. Cloutier.

30

(COPY)

A. W. ROBERTSON LIMITED.

Montreal, Canada.

Aug. 29th, 1928.

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

Dear Sirs:—

This morning I received notice from the Bank of Toronto, that A. W. Robertson, Limited, was entitled to subscribe for forty shares of the Bank of Toronto at 200. As the company will not continue to operate, it is better it should sell the rights in question. Kindly let me hear from you re the matter.

In further reference to sub-letting balance Section 8 to a company formed by E. S. Miles, I say that the more I consider the proposition the more feasible and practical it seems. The present interests will be entirely responsible for the work done to date, and by guaranteeing his company against loss — (His company will have a nominal capital only) it seems to me the rest is easy. O'Brien and I will sign a side agreement to hand the Quinlan Estate an amount equal to what we each will declare in the same as I receive net; but you will have to accept our word for the latter and agree in writing to do so before the new company is in operation. Then A. W. Robertson, Limited can be wound-up slowly — starting so soon as the new company begins to operate.

Yours truly,

(Signed) A. W. Robertson.

20

BFB/

Certified Copy.  
M.-A. Ndinig.  
B. Bourgeoys.

30

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

Aug. 31st. 1928.

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

40

Dear Sirs:—

The Bank of Toronto officials here are of the opinion that A. W. Robertson, Limited., will require to buy the forty shares of Bank of Toronto Stock, and then re sell them if they wish to take advantage of the Rights — In short there are really no rights as we know them.

Yesterday, I received a letter from our Mr. Miles to the effect that the Northern Construction Co. Limited were apparently convinced that they had to finish their work as per our ideas, for they have virtually told their man so. You will recollect I mentioned this matter to you when the question first developed. — Of course, we are not supposed to know of their move.

10

Yours truly,

(sgd.) A. W. Robertson.

AWR/

Typed: MAN.  
Certified Copy.  
M.-A. Niding.  
C. Gardham.

20

---

CANADIAN PACIFIC RAILWAY.

September 13th, 1928.

Dear Mr. Robertson.

30 As the head of our family, now that both Mother and Father are dead, I am writing to see if we cannot come to some amicable arrangement concerning father's association with you.

I should be very pleased if you could see your way clear to do something, Granted that there is no legal obligation upon you, Mother felt and I feel, that there is an obligation of some sort beyond that. Father believed, and his letters to me stated his belief, that the company was regularly incorporated, and that some some part of the money received at Quebec has been applied as a payment on his interest. Father knew nothing of the intricacies of business or of methods of book-keeping and he died believing that there was some tangible interest in the company which belonged to him.

40

Aside from the house at Thorold, which Mother was forced to mortgage for more than half its saleable value, the Estate has no assets. I am doing my best to support everyone, including my wife, our two babies, and two sisters and myself, and am trying to help Edward get through his engineering course, My small

salary cannot begin to cover my expenses, and while I look for brighter times in future when my salary catches up with my value to the company, I am having pretty hard sledding, and despite all I can do am running badly into debt. Mary and Cicely will soon be in a position to support themselves, but until they do, I must do my best to help them.

10 I am telling you my situation, not in any begging way, but to let you know exactly how we are situated. You have always shown an interest in us.

Sincerely,  
Patrick Manley.

Room 322,  
Windsor Station.

Typed: MAN.  
Certified Copy of Copy.

20 M.-A. Niding.  
C. Gardham.

---

(COPY)

A. W. ROBERTSON, LIMITED.

Montreal, Canada.

Sept. 14th, 1928.

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

Re Estate Hugh Quinlan  
A. W. Robertson, Ltd., File 23.

Dear Sirs:—

40 Replying to yours of the 13th inst., beg to state that there was never a written agreement made between A. W. Robertson, Limited, and M. J. O'Brien, Limited as to Section No. 8 Contract; but a private agreement between Mr. Robertson, the late Mr. Quinlan and Mr. O'Brien, and that Mr. Robertson discussed this with Dr. Connolly some years ago.

Yours truly,

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

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

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

10

Sept. 14th, 1928.

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

Re Estate Hugh Quinlan.

Dear Sirs:—

Herewith enclosed please find copy of letter from Patrick  
20 Manley, and copy of Mr. Robertson's reply.

Yours truly,

A. W. Robertson, Limited.

LNL.

Typed: MAN.

Certified Copy.  
M.-A. Niding.  
C. Gardham.

30

---

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

Sept. 15th, 1928.

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

Re: H. Quinlan Estate.

Dear Sirs:—

Will you kindly re-read the late Hugh Quinlan's will, and see if Par. J. restricts you as to your charge for handling the Capital of the Estate. Are you restricted to commissions on the



Income from the Estate? Hon. Mr. Perron thinks such may be the case but he has not given a definite decision.

10 Messrs Rougvie and Clarke on behalf of the M. J. O'Brien, Limited, spent considerable time here this week auditing Section No. 8 books, and investigating A. W. Robertson, Limited. Mr. Leamy and myself endeavored to answer all questions they asked; and my opinion is that Mr. Rougvie has a very clear knowledge of what the Stock may be worth. If the O'Brien interests will buy my stock. I shall sell it for One hundred and forty dollars a share, fifty per cent cash and the balance within one year at 6% interest. I will accept the stock as security subject to restrictions as to no monies being taken out of the business. This offer is not open indefinitely.

20 I did not have the National Sand & Material Stocks certificates here, so Mr. Rougvie could not verify them. I suggested that he have you write to the Secretary at Welland, Ontario for verification. Mr. Rougvie examined the Stock pooling arrangement of the National Sand and Material Co; but it gives no idea as to the value. Therefore, you should write to Welland to the Secretary (whose name I do not know) or to Mr. T. J. Dillon, President.

Yours truly,

30 AWR/

(sgd.) A. W. Robertson

Typed: MAN.

Certified Copy.  
M.-A. Niding.  
C. Gardham.

40

---

(COPY)

September 17, 1928.

10

Messrs. A. W. Robertson Ltd.,  
Montreal,  
Que.

Re Hugh Quinlan Estate  
A. W. Robertson Ltd.—23.

20 Dear Sirs:—

Yours of the 14th has been duly received, in which you inform us that there never was a written agreement between the A. W. Robertson Ltd., and M. J. O'Brien Ltd., as to section No. 8 of contract.

Under the circumstances we think better not to make any division of the assets until the matter of the sale of stock has been settle, unless, however, Mr. Perron's recommends otherwise.

30

Yours very truly,

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

ELP/PEM

Certified Copy.  
BFB/—

40 M.-A. Niding.  
B. Bourgeois.

---

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

10

Sept. 18th, 1928.

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

Re Estate Hugh Quinlan.

Dear Sirs:—

20 This morning the writer had a long conference with Hon. J. L. Perron regarding matters in general associated with the H. Quinlan Estate: and as a result of it we have declared a thirty (30) per cent dividend on A. W. Robertson, Limited. The dividend in question will be paid in 1943 Dominion of Canada Bonds. We, therefore, have requested the Bank of Toronto to forward you forty five One thousand dollar bonds, and to deliver the same number to A. W. Robertson. The O'Brien interest will be paid something which will further deplete our surplus. Hon. Mr. Perron is very emphatic in his opinion that all the surplus  
30 of A. W. Robertson, Limited, is taxable as dividends in the hands of the shareholders who receive it.

Mr. Perron thinks the use of the term "usual commission" instead of "usual fee" in the Quinlan Will, might be interpreted so as to debar you from charging a percentage on the Estate. He says you might be well advised to charge a sum for services and expenses.

Yours truly,

40

(sgd.) A. W. Robertson, Ltd.  
per A. W. Robertson, Pres.

AWR/

Typed: MAN.

Certified Copy.  
M.-A. Niding.  
C. Gardham.

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

10

Sept. 18th, 1928.

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

Re H. Quinlan Estate and  
A. W. Robertson, Limited.

20 Dear Sirs:—

Before I received yours of the 17th inst., I had consulted Hon. J. L. Perron, and declared a dividend on A. W. Robertson, Limited, the Quinlan Estate proceeds of which are in the hands of the Bank of Toronto to forward to you. As I interpret the situation A. W. Robertson, Limited, must pay O'Brien interests as in the past; but so long as there is a substantial surplus in the company dividends are quite proper. After I received your letter of the 17th inst. I consulted Hon. Mr. Perron and he said the  
30 declaration of the dividend in question was in order.

Yours truly,

(sgd.) A. W. Robertson.

AWR/

Typed: MAN.

Certified Copy.  
40 M.-A. Niding  
C. Gardham.

---

September 18, 1928.

10 A. W. Robertson, Esq.,  
c/o Messrs. A. W. Robertson Ltd.,  
Montreal, Que.

Re Hugh Quinlan Estate  
A. W. Robertson Ltd. — 23.

Dear Sir:—

20 We beg to acknowledge receipt of yours of the 15th inst. We  
note that you say you would be prepared to accept an offer for  
your stocks in the A. W. Robertson Ltd., at \$240.00 a share,  
50% cash and the balance within one year at 6%, with stock as  
security subject to restrictions as to no monies being taken out of  
the business until stock has been taken.

30 We understand an investigation is now being made by  
Messrs. Rougvié & Clark with the intention of making an offer  
for the shares of the Hugh Quinlan Estate in the A. W. Robert-  
son Ltd., As Mr. Clark, the auditor, is acting for the purchasers,  
do you not think that the estate should have a licensed account-  
ant of their own to check over Mr. Clark's figures or make this  
own report, and make his recommendations to the executors. You  
could suggest the name of this accountant.

It seems to us this should be done in view of the fact that the  
amount involved is large.

Yours very truly,

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

40 ELP/PEM.

Typed: MAN.

Certified Copy.  
Emile Jacques.

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

10

Sept. 19th, 1928.

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

Re Estate H. Quinlan and  
A. W. Robertson, Limited.

20 Dear Sirs:—

30 Yours of the 18th inst received. Since I wrote to you on the 15th inst., A. W. Robertson, has declared a dividend on which I personally will have to pay considerable Income Tax. My original idea was to get a price for my stock so as to be relieved of Income Tax on all of it. So my shares have now a different value to me. Messrs. Rougvie and Clark spent several days here, but I do not know to what conclusion they came. I have consulted Hon. J. L. Perron re an auditor and he says for you to get Rougvie's report. It will then be easy to get an auditor to criticise the Rougvie Report. If Dr. Connolly would particularly request Mr. J. A. O'Brien to furnish him, with the findings I am sure he would do so. Tell Ambrose O'Brien that Rougvie's opinion will be very valuable to all of us.

Yours truly,

(sgd.) A. W. Robertson.

AWR/

40

Typed: MAN.

Certified Copy.  
M.-A. Niding.  
C. Gardham.

THE BANK OF TORONTO.

Montreal, Sept., 19, 1928.

10 Capital Trust Corporation,  
Ottawa,  
Ont.

Dear Sirs:—

At the request of A. W. Robertson Ltd., we are today forwarding you under separate cover, registered and insured, \$45,000. Dominion of Canada, 5%, 1943, with Oct. 15/28 and all subsequent coupons attached, Bonds Nos. T. E. 083789, 083790, 084941, 20 091164 to 091173 inclusive and 091683 to 091714 inclusive — \$1,000. each.

Kindly acknowledge receipt by signing the enclosed copy of this letter.

You will receive our advice in the course of a day or two, re postage and insurance in this connection.

Trusting you will find these to be in order, we remain.

30

Yours very truly,

CM/BM

(sgd.) Illegible.  
Assistant Manager.

Typed: MAN.

Certified Copy.  
M.-A. Niding.  
40 C. Gardham.

A. W. ROBERTSON LIMITED.

Engineers & Contractors.  
Montreal, Canada.

10

Sept. 20th, 1928.

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

Re Estate H. Quinlan and  
A. W. Robertson, Limited.

20 Dear Sirs:—

The thought has occurred to me that Billy Quinlan would be the proper one to select an Auditor to pass judgment on the value of the A. W. Robertson, Limited stock. Mr. Leamy made an approximate statement of the values as he viewed matters, and I discussed it with Billy Quinlan and suggested he check it over, but he said he had no time. When Rougvie's report is received, you and Mr. Perron might request Billy to make analysis of it — an act he is qualified to perform — My fear is that Rougvie may recommend a price and conditions we cannot accept, for he is a very careful fellow.

Yours truly,

(sgd.) A. W. Robertson.

AWR/

Typed: MAN.

40 Certified Copy.  
M.-A. Niding.  
C. Gardham.

---



Sept. 20th, 1928.

The Bank of Toronto,  
Corn. St. James St. & McGill,  
Montreal, Quebec.  
Canada.

10

RE: QUINLAN ESTATE.

Dear Sirs:—

Yours of the 19th inst., has been duly received and also \$45,000. Dominion of Canada 5% 1943, with 15th of October 1928 and subsequent Coupons attached. We beg to acknowledge receipt of said securities by returning herewith duplicate of your letter.

20

We note that you will advise us later regarding cost of Postage and Insurance.

Yours very truly,

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

ELP/VMF.  
ENCLS.

30

Typed: MAN.

Certified Copy:  
M.-A. Niding.  
C. Gardham.

Sept. 21st, 1928.

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

Re — Hugh Quinlan Estate.  
Fyle 23.

Dear Sir:—

Your letter of the 19th, instant has been duly received yesterday. On the same date we had an interview with Mr. Rougvie.

He stated that it will take about three weeks for their Auditor to complete the report, and further stated that he thinks Mr. O'Brien will have no objection to letting us have a copy.

Yours very truly,

10

ELP/AMR.

Typed: MAN.

Certified Copy:  
M.-A. Niding.  
C. Gardham.

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

20

September 22, 1928.

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

Re Hugh Quinlan Estate  
A. W. Robertson Limited.

Dear Sir:—  
30

We acknowledge receipt of your letter of the 20th instant, suggesting that Mr. William (Billy) Quinlan would be the proper one who should be asked to select an Auditor to look over the statement, which, we understand, is to be furnished to us by M. J. O'Brien Ltd. re A. W. Robertson Ltd.

This looks to be a very good suggestion and we will keep the matter in mind.

Yours very truly,

40

ELP/AMR.

Typed: MAN.

Certified Copy:  
M. A. Niding,  
C. Gardham.

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

Sept. 27th, 1928.

10 L. N. Leamy, Esq.,  
A. W. Robertson, Ltd.  
1680 St. Patrick St.,  
Montreal, P. Q.

Re — Hugh Quinlan Estate.  
Fyle 23.

Dear Sir:—

20 We beg to acknowledge receipt of yours of the 25th, instant  
enclosing copies of the following letters which are marked "Cer-  
tified a True Copy L. N. Leamy".

Letter dated July 26th, 1926, signed by A. W. Robertson  
to J. A. O'Brien.

Letter dated Nov. 13th, 1926, signed by A. W. Robertson  
to J. A. O'Brien.

Letter Nov. 20th, 1926, signed by A. W. Robertson to J. A.  
O'Brien.

Yours very truly,

30

ELP/AMR.  
Typed: MAN.  
Certified Copy:  
M. A. Niding,  
C. Gardham.

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

40

Sept. 27th, 1928.

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

Re — Hugh Quinlan Estate.  
23.

Yours of the 25th, instant has been duly received, and you  
doubt have received since a letter from M. J. O'Brien Ltd. in

which they advise they will send you and also send us a copy of their report. As soon as this report has been received we would suggest that you advise Mr. Petrie the Auditor to go over the report and make one of his own for the purpose of determining a fair price for the stock.

10

Yours very truly,

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

ELP/AMR.

Typed: MAN.

20 Certified Copy:  
M. A. Niding,  
C. Gardham.

---

A. W. ROBERTSON, LIMITED.

Engineers & Contractors  
Montreal, Canada.

Oct. 1st 28.

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

Re Estate Hugh Quinlan  
A. W. Robertson, Limited.

Dear Sirs:

Herewith enclosed please find a copy of letter of this date to Hon. J. L. Perron.

40

Yours truly,

A. W. Robertson,

LNL.

Typed: MAN.  
Certified Copy:  
M. A. Niding.  
C. Gardham.

Oct. 1st 1928.

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

10

Dear Mr. Perron:—

While Billy Quinlan suggested engaging A. J. M. Petrie,  
Auditor to make an investigation of A. W. Robertson, Limited  
with a view of placing a value on its stock, I presume A. W. Ro-  
bertson, Limited, will have to pay Petrie. Is that your under-  
standing? If O'Brien's do not make an offer on A. W. Robert-  
son, Limited stock, I do not know anyone who will, because no  
20 investor wants stock of a contracting company unless they have  
reason to believe the company will be kept in operation by an  
experience and practical contractor. As you know, I would be  
delighted to sell all My Robertson & Janin, Limited stock for  
cash at the rate I paid the Quinlan Estate thereby sacrificing  
all interest and the greatly improved position of the company,  
provided I would be absolutely freed of all responsibility, I am  
sure Janin would do the same. O'Brien's are contractors and  
they are rich; and the A. W Robertson, Limited business would  
not be any a burden to them as a consequence, I would agree to  
30 give any reasonable time gratuitously to the O'Brien's should  
I be here and wanted to assist in the setting of any claims that  
might arise in Section No. 8.

Yours truly,

A. W. Robertson,

AWR/

Typed: MAN.

40

Certified Copy:  
M. A. Niding,  
C. Gardham.

---

October 2, 1928.

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

re Hugh Quinlan Estate  
A. W. Robertson Ltd. 23

Dear Sir:—

Yours of the 1st inst. duly received enclosing copy of your letter of same date addressed to Hon. Mr. Perron with regard to the above matter.

20 After Messrs. M. J. O'Brien Ltd have submitted their report it should not take very long for Mr. A. J. M. Petrie, Auditor, to go over same and make us his own report.

We think the Hugh Quinlan Estate should pay the disbursements of Mr. Petrie, as he will be making a report in the interest of the Estate, to enable the Estate to come to a decision should M. J. O'Brien Ltd. make an offer for the share of the Estate in the A. W. Robertson Ltd.

30 Yours very truly,

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

ELP/PEM.

Typed: MAN.

40 Certified Copy:  
M. A. Niding.  
C. Gardham.

---

Copy

A. W. ROBERTSON, LIMITED.

Engineers & Contractors.  
Montreal, Canada.

10

Oct. 12th 1928.

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

Re Estate Hugh Quinlan

20 Dear Sirs:

Two years before his death, the late Hugh Quinlan, in company with A. Janin, Roy Miller and myself became indemnitors to the Fidelity Insurance Company of Canada for the Ontario Amiesite Limited, in the matter of their (Ontario Amiesite Ltd) Construction Bonds. At the time of Mr. Quinlan's death there were several hundred thousand dollars of such construction Bonds and guarantees outstanding. Our individual guarantees were demanded because the Ontario Amiesite Limited share Capital was all paid for by Patents, Trade Marks etc which had little value in the estimation of the Bonding Company. You will 30 recollect that the Ontario Amiesite Limited was far removed from being even solvent when Mr. Quinlan died; but it is gradually making progress. The situation has developed that Roy Miller is unable to furnish his share of the Capital required to finance the company, and he has ceased to hold any stock and has asked to be relieved of the Bonding responsibility. We are arranging to grant his request in this respect, and at the same time I shall have the Quinlan Estate relieved. This Bonding responsibility was entirely overlooked till Miller directed our 40 attention to it.

Yours truly,

(sgd.) A. W. Robertson,

AWR/  
Typed: MAN.  
Certified Copy:  
M. A. Niding,  
C. Gardham.

Copy

M. J. O'BRIEN, LIMITED

Ottawa, Canada.

10

October 13th, 1928.

The Capital Trust Corporaiton.  
Ottawa, Ont.

Attention Mr. Parent.  
Hugh Quinlan Estate.

20 Dear Sirs:—

Mr. O'Brien was passing through town yesterday and I had opportunity of submitting and briefly discussing the reports prepared by Mr. Clerke and myself on our valuation of the shares of A. W. Robertson Limited.

Mr. O'Brien will be back again in Ottawa in about two weeks, and by that time will have had an opportunity to poperly peruse these reports, and will make an offer on the shares.

30 As you will notice, Mr. Clerke's report deal with your books, and figures as amended by Mr. Leamy. My report follows and is more or less a commentary on Mr. Clerke's report. Meantime, if you would like any supplementary information in regard to these reports or have any comments to make, I shall be glad to deal with these if in my power to do so.

Yours very truly,

40

M. J. O'Brien Limited.  
(sgd.) J. N. Rougie.  
Secretary.

JNR/L.

Typed: MAN.

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



Copy

October 13, 1928.

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

re Hugh Quinlan Estate  
A. W. Robertson Ltd. 23

Dear Sir:

20 We acknowledge receipt of your letter of the 12th instant,  
with regard to the personal guarantee of the late Mr. Quinlan  
to the Fidelity Insurance Co. of Canada re Ontario Amiesite Ltd.

We note you are making arrangement to have the estate re-  
lieve of this responsibility. Probably this could be done when  
time comes for the renewal of the bond.

Yours very truly,

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

30 ELP/PEM.

Typed: MAN.

Certified Copy.  
M. A. Niding,  
C. Gardham.

40

---

Copy

October 15, 1928

10 Messrs. M. J. O'Brien Ltd.,  
Ottawa.

Attention Mr. J. N. Rougvie

re Hugh Quinlan Estate  
A. W. Robertson Ltd — 23

20 Yours of the 13th instant has been duly received enclosing  
the following documents:

Report on value of Capital Stock therein as at 31st  
August, 1928, by J. N. Rougvie, C.A.

Financial statements, as at August 31, 1928, by A. S.  
Clerke, C.A.

Yours very truly,

30

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

Typed: MAN.

Certified Copy:

M. A. Niding,  
T. Cloutier.

40

---

PLAINTIFF'S EXHIBIT P-15 AT ENQUETE

10

*Amiesite Asphalt Ltd., Minutes.*

AMIESITE ASPHALT LIMITED

Meeting of Directors

20 Minutes of a meeting of the Board of Directors of "Amiesite Asphalt Limited", held at the offices of Messrs. Perron, Taschereau, Vallée, Genest & Perron, 504 Montreal Trust Building, Montreal, on the 22nd day of May, 1924, at the hour of ten o'clock in the forenoon.

There were present:

30

Messrs. Hugh Quinlan,  
A. W. Robertson,  
L. N. Leamy,

being all the Directors of the Company.

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

40

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

“AMIESITE ASPHALT LIMITED”

10 We, the undersigned, being all the Directors of “Amie-  
site Asphalt Limited”, do hereby waive notice of the time,  
place and purpose of a meeting of the Board of Directors  
of the Company to be held at No. 504 Montreal Trust Build-  
ing in the City of Montreal, on the 22nd day of May, 1924,  
at the hour of ten o'clock in the forenoon, and we do hereby  
consent to the transaction of such business as may come  
before the said meeting.

20 Dated at Montreal, this 22nd day of May, 1924.

Hugh Quinlan,  
A. W. Robertson,  
L. N. Leamy,

The President reported to the meeting that Mr. Alban Ja-  
nin has offered to sell to the Company an exclusive right to use  
all patents covering the manufacture of amiesite and other bi-  
tuminous materials for the sum of \$100,000.00 to be paid by  
1,000 fully paid up and non-assessable shares of a par value of  
30 \$100.00.

The President also reported to the meeting that it was ad-  
visable that this Company accept said offer and to pass a by-law  
to that effect.

The following by-law was then passed:

40 BY-LAW NO. 21

Whereas it is proposed that this Company buy from Mr.  
Alban Janin his exclusive right to use all patents covering the  
manufacture of amiesite and other bituminous materials for the  
sum of \$100,000.00 to be paid by 1,000 fully paid-up and non-as-  
sessable shares of the Company, the whole as appears by the fol-

lowing Memorandum of Agreement to be signed between this Company and the said Alban Janin:

“Memorandum of Agreement entered into at the city and District of Montreal, on this 23rd day of May in the year of Our Lord one thousand nine hundred and twenty-four.

10 Between:—

Alban Janin, Civil Engineer, of the City of Westmount in the District of Montreal, hereinafter called the

Party of the First Part,

— and —

20 Amiesite Asphalt Limited, a body politic and corporate, having its principal place of business in the City and District of Montreal, duly represented to these presents by Hugh Quinlan, its President, and A. W. Robertson, its Secretary, duly authorized for the purpose of these presents by a resolution of the Board of Directors passed on the 22nd day of May, 1924 and duly ratified by the Shareholders at their meeting held on the same day, hereinafter called the

Party of the Second Part

30 Whereas the Party of the First Part has an exclusive right to use all patents covering the manufacture of amiesite and other bituminous materials in the territory hereinafter described.

And whereas the party of the second part is desirous of using said patents in the said territory.

Now therefore this agreement witnesseth:—

40 That for and in consideration of the sum of One Hundred Thousand Dollars (\$100,000.00), to be paid to the party of the first part by one thousand (1,000) fully paid up and non-asseable shares of a par value of \$100.00 each of the party of the second part, to be delivered to the party of the first part on the signing of these presents, it is hereby mutually covenanted and agreed as follows:—

10 1. The party of the first part hereby grants, and the party of the second part hereby accepts a license to use for a period of three years from the first day of July 1923, for the manufacture and sale for use in the territory described in the second paragraph hereof, any and all of the patents of Joseph Aimes and now owned by the party of the first part or to be secured by him in the future as covering the use of any substance coated with bituminous materials or as covering the use of a mineral aggregate coated with bituminous used in the manufacture of a mixture for constructing roads and known as amiesite, as hereinafter provided, or patents held or acquired by the Amiesite Asphalt Company of America for road improvements of any nature or use under any other trademark owned by the Amiesite Asphalt Company of America or patent thereof pertaining to road work.

20 2. The Territory shall be in the Province of Quebec, Dominion of Canada.

3. The party of the second part shall pay to the party of the first part royalty as follows on all amiesite or other similar materials as would be covered by the said patents, manufactured or sold by it in the territory described in the second paragraph hereof.

30 (a) A royalty of seventy-five (75c.) per ton on all amiesite or other similar material manufactured and sold, subject, however, to a minimum royalty of twenty-five hundred dollars (\$2500 00) paid in advance for the first year.

(b) The royalty to be paid monthly on or before the 15th day of each month on all materials shipped during the previous month, in cash, less two per cent (2%), or a promissory note, payable at three months, without interest.

40 (c) In each of the years subsequent to July 1st 1926 the party of the second part shall, on the first day of July of each year, during the duration of this agreement, pay in advance to the party of the first part the sum of twenty-five hundred dollars (\$2500.00) which will be credited to the party of the second part on account of the royalty to become due by it during that year.

4. The party of the second part shall keep actual books of account covering the sales of amiesite and other materials covered by this contract, which shall at all reasonable times be open to the inspection of the party of the first part through its duly accredited representatives.

10 5. The party of the second part shall regularly report to the party of the first part, immediately upon a sale being made, the details as provided for on a form, a supply of which will be provided, said report made by the party of the second part to the party of the first part to be not later than the 10th of each month, covering deliveries made by tons during the previous month on each sale or contract.

20 6. A sample of each class of stone or other substance as taken from the several localities to be used by the party of the second part in the manufacture of the product shall first be submitted to such representative of the party of the first part as he may designate, for his approval and the party of the first part shall, within ten days from receipt thereof, in writing, advise the party of the second part whether it does or does not approve of the use of such material and if any such class of material is not rejected, the party of the second part may thereafter use the same, provided the quality equal to the sample submitted is maintained.

30 7. The party of the second part shall use its best efforts to make the business contemplated by this agreement profitable to the party of the first part and shall diligently and actively work the territory herein licensed.

40 8. If, by reason of its inability to market amiesite or if for any other cause, the party of the second part is not able to carry out the terms of this agreement, and in case of any question arising, either party may ask for arbitration. In such case each shall select a disinterested arbitrator. The two so chosen shall select a third. The decision reached by any two of the three arbitrators shall be submitted in writing and be accepted by all the parties hereto as final. The expenses of such arbitration shall be borne by the party charged therewith under the report of the arbitrators. The arbitrator clause shall apply to all clauses of this contract except the question as to unworked territory, which shall at all times be under the control of the party of the first part, and in that the decision of the party of the first part shall be final.

9. The party of the second part agrees not to question the validity of the patents involved in this agreement, nor in any way directly or indirectly encourage others to do so.

10 10. The party of the second part shall provide suitable and sufficient machinery for the manufacture of amiesite and other materials at reasonable and suitable locations to serve the territory, and shall openly offer the product for sale at all reasonable fees to all good and solvent parties in the territory hereinabove described on equal and similar terms, subject to the usual requirements.

20 11. The party of the first part agrees that he will not grant a license to any other person, firm or corporation to manufacture and sell amiesite and other materials in the territory hereinabove described during the term of this agreement, but the party of the second part shall have the right to manufacture amiesite and other materials outside the territory hereinabove mentioned, but only for use in the exclusive territory herein granted.

12. In case of conflict between the parties hereto as to their respective territories and rights therein, they agree to refer any question to the party of the first part, the decision of the party of the first part to be final.

30 13. Amiesite and other materials shall be manufactured and used under detailed specifications furnished by the party of the first part to the party of the second part, subject to changes by the party of the first part from time to time, and circumstances and experiences may determine.

40 14. The party of the first part hereby binds himself and undertakes to defend before the courts of justice all suits which may be instituted to either set aside the patent rights of amiesite or restrict their use, and also to institute, when requested by the party of the second part, the necessary suits to protect the patent rights of amiesite and their use, so as to prevent any infringement of same. The costs and expenses incurred in instituting and defending the above-mentioned law-suits shall be borne entirely by the party of the first part.

15. This agreement shall continue in force and vigour after the expiration of the three years mentioned in the first clause, unless either party gives a notice of twelve months to the



other party, such notice to be given on or before the 1st of July of each year.

16. This agreement shall be binding upon both parties hereto, their respective successors and assigns.

10 17. This agreement shall be governed by the laws of the Province of Quebec.

In witness whereof both parties have signed this agreement and caused the seal to be attested and witnessed the day, month and year first above mentioned.

Amiesite Asphalt Limited  
(Sgd) Hugh Quinlan,  
President.

20

“ A. W. Robertson,  
Secretary.

“ Alban Janin,

Witness:  
(Sgd)

It was moved, seconded and unanimously resolved that the President and Secretary of this Company be and they are hereby  
30 authorized to sign the above Memorandum of Agreement.

The meeting then adjourned.

Hugh Quinlan,  
Chairman.

A. W. Robertson,  
Secretary.

40 Approved:  
L. N. Leamy,

---

PLAINTIFF'S EXHIBIT P-10 AT ENQUETE.

*Amiesite Asphalt Ltd., Certificate No. 5 for 49 shares in name  
of Hugh Quinlan.*

*Photo.*

**CERTIFICATE**

*AB* 5

*49* Shares  
Issued to  
*Hugh Brunlon*

Dated *23 May 1924*  
FROM WHOM TRANSFERRED

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

Received CERTIFICATE NO. *5*  
for *49* Shares  
this *23* day of *May 1924*  
*Hugh Brunlon*

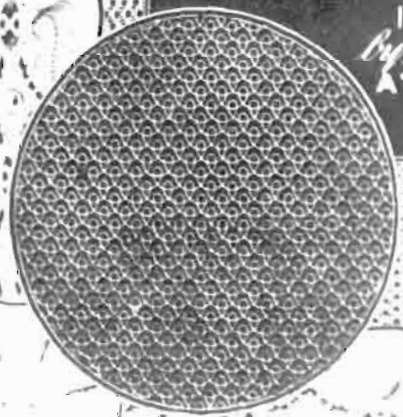
NUMBER

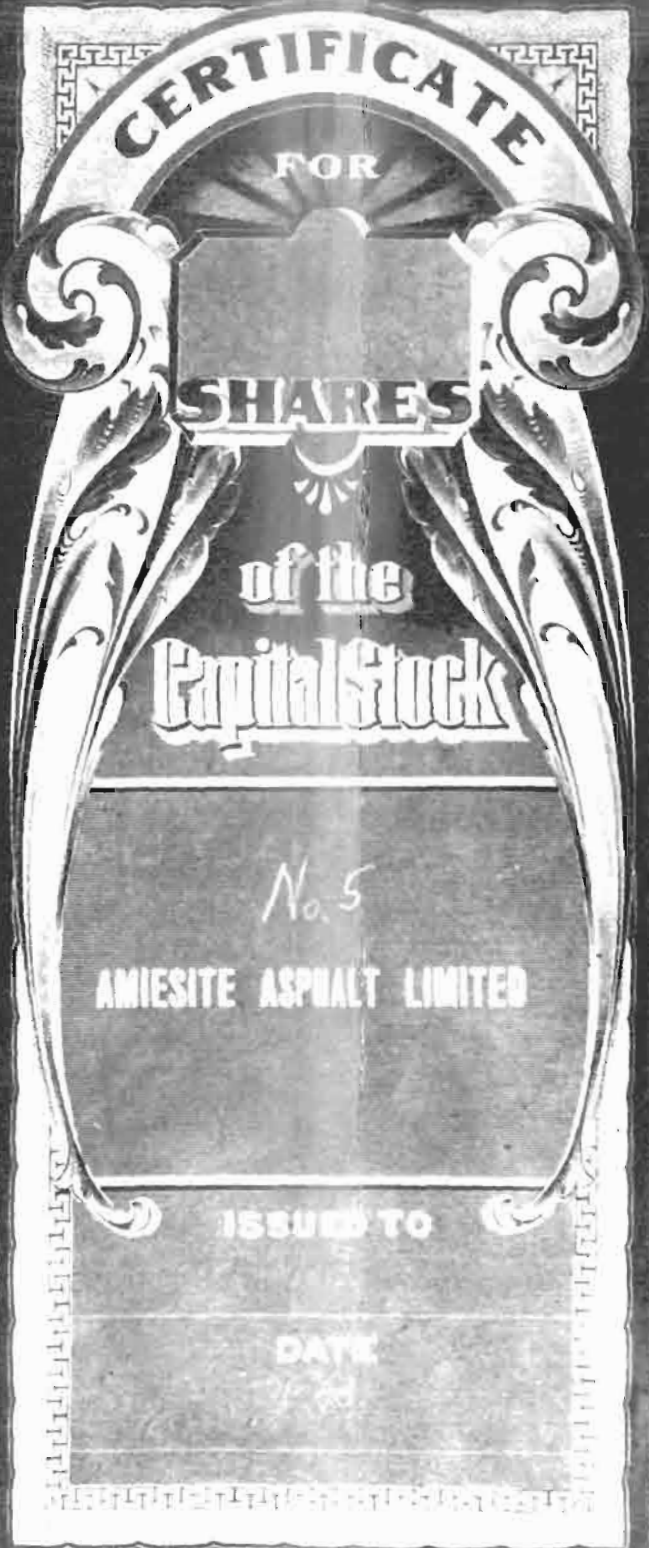
SHARES

**Amiesite Asphalt Limited**

This Certificate that *Hugh Brunlon* is the owner of  
*forty nine* Shares of the Capital Stock of  
**AMIESITE ASPHALT LIMITED**  
transferable only on the books of this Corporation in person or by Attorney  
upon surrender of this Certificate properly endorsed.

IN WITNESS WHEREOF, the said Corporation has caused this Certificate to be signed  
by its duly authorized officers and its Corporate Seal to be hereunto affixed  
AT MONTREAL this *23* day of *May 1924*





CERTIFICATE  
FOR

SHARES

of the  
Capital Stock

No. 5

AMIESITE ASPHALT LIMITED

ISSUED TO

DATE

*For Value Received I hereby sell, assign and transfer*  
A. W. Robertson

Forty-nine

Shares

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

Attorney

Subscribed June 22, 1927.

In presence of

Wm. A. Ken

George A. Ken

NOTICE: THE SIGNATURE OF THIS ASSIGNMENT  
MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE  
FACE OF THE CERTIFICATE, IN EVERY PARTICULAR, WITHOUT  
ALTERATION OR ENLARGEMENT, OR ANY CHANGE WHATSOEVER.

PLAINTIFF'S EXHIBIT P-11 AT ENQUETE.

*Amiesite Asphalt Ltd., Certificate No. 9 for 200 shares in name  
of J. H. Dunlop.*

*Photo.*

**CERTIFICATE**

**9**

For 200 Shares  
Issued to  
J. A. Dunlop

Dated 23 May 1924  
FROM WHOM TRANSFERRED

Dated	19
No. ORIGINAL CERTIFICATE	No. ORIGINAL SHARES
	No. OF SHARES TRANSFERRED

Received Certificate No. 9  
for 200 shares  
this 23rd day of May 1924

*J. A. Dunlop*

NUMBER

SHARES

**Amiesite Asphalt Limited**

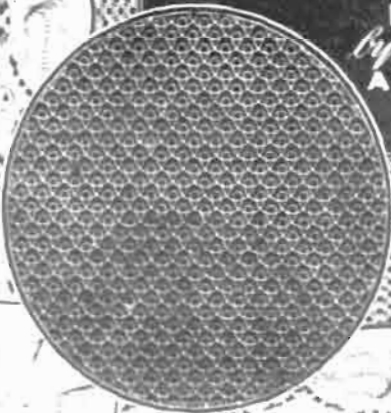
**This Certifies that**

J. A. Dunlop is the owner of  
two hundred Shares of the Capital Stock of

**AMIESITE ASPHALT LIMITED**

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

IN WITNESS WHEREOF, the said Corporation has caused this Certificate to be signed by its duly authorized officers and its Corporate Seal to be hereunto affixed  
**AT MONTREAL** this 23rd day of May A.D. 1924



SHARES

PAID UP

CERTIFICATE

SHARES

of the  
Capital Stock

No. 9  
AMIESITE ASPHALT LIMITED

ISSUED TO

DATE

*For Value Received I hereby sell assign and transfer*  
*and* A. W. Robertson *Shares*

*of the Capital Stock represented by the within*  
*certificate and do hereby necessarily constitute and appoint*  
*to transfer the said stock on the books of the within named*  
*corporation with full power of substitution in the premises,*  
*attorney*  
*Dated* 19

*In presence of*  
*W. Stewart* *James H. Stewart*

NOTICE: THE SIGNATURE OF THE ASSIGNMENT  
MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE  
FACE OF THE CERTIFICATE IN EVERY PARTICULAR WITHOUT  
ALTERATION OR ENLARGEMENT OR ANY CHANGE WHATSOEVER.

DEFENDANT'S EXHIBIT D-R-41 AT ENQUETE

*Correspondence Collins & Robertson*

Copy

10

1680 St. Patrick St.,

Oct. 30th, 1924.

Mr. A. B. Collins,  
Barrister & Solicitor,  
Belleville, Ont.

Dear Sir:—

20 Mr. Robertson wishes to as soon as possible take up the matter of the transferring of all the Crookston quarry and other properties, making said transfer to Mr. Hugh Quinlan and A. W. Robertson, after this transfer is made they will decide as to what company they will in turn transfer them to.

Yours truly,

A. W. Robertson, Limited.  
1680 St. Patrick St.,

30

Copy

Dec. 31st 1926

Mr. A. B. Collins,  
Barrister & Solicitor,  
Belleville, Ont.

Dear Bernard:—

40 Will you at once search the titles standing in the name of Quinlan & Robertson Limited, Quinlan and Robertson, A. W. Robertson and Hugh Quinlan in Crookston and vicinity and report the result to me? I do not wish the Gravel properties to be included in the search in question. Our Mr. Leamy wrote to you on Oct. 30th 1924, re this matter, and the affair appears to have been discontinued thereafter. I wish to transfer all the quarry properties and houses there to A. W. Robertson, Limited, for some of its unissued stock.

Yours truly,

AWR/



COLLINS & CUSHING  
Barristers, Solicitors,  
Notaries, etc.

Belleville, Ontario.

10

January 7th, 1927.

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

Dear Angus:—

20 The following properties appear to be vested in the name of  
Quinlan & Robertson Limited.

30 (1) Q-7239. In the Township of Huntingdon in the  
County of Hastings and being composed of part of lot Number  
Ten in the 9th Concession of said Township of Huntingdon Com-  
mencing at a point on Sodom Road south side leading from Ma-  
doc Gravel Road to Tweed where the Westerly line of the Right  
of Way of the Belleville and North Hastings Railway crosses  
said Road, — Then Westerly along the Southern Boundary of  
said Road one hundred and fourteen feet (114') — Then South-  
erly at right angles with the road two hundred and ninety four  
feet (294') — Then Easterly parallel to road to Western Bound-  
ary of said Railway right of way. — Then Northerly along said  
Western Boundary of said Railway to place of beginning save  
and except a piece of land sold to one James Kirby by Elizabeth  
Prest for deed registered as number 5510.

40 (2) N-5175 In the Township of Huntingdon in the  
County of Hastings and being composed of all that part of the  
East half of Lot Number Ten in the 8th Concession of the said  
Township of Huntingdon lying between the Ninth Concession  
Road of said Township and the Canadian Pacific Railway  
Track. — Reserving and excepting thereout and therefrom the  
two certain parcels of the said lands conveyed by the Grantors  
to Frank Ryan by two deeds duly registered in the Registry  
Office of 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 said two excepted parcels of land are

10 situated at the North West corner of said East half of said lot and also reserving and excepting thereout a piece of land at the North East corner of said premises particularly described as follows; Commencing at the North East corner of said lot. — Thence Southerly along the Easterly side line of said lot three hundred and twelve 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.

20 (3) Q-7328 In the Township of Huntingdon in the County of Hastings and being composed of Part of the East Half of Lot Number Ten in the Ninth Concession of the said Township, Commencing at an angle of said lot when the road known as the Sodom Road intersects the Grand Trunk Railway. Then running Easterly along the south side of said Sodom Road Thirteen Rods to a post; Then South parallel to the Grand Trunk Railway twelve and one half rods; Then Westerly parallel to Sodom Road thirteen Rods; Then Northerly along the Easterly Boundary of the Grand Trunk Railway Twelve and one half rods to the place of beginning, save and except the land heretofore conveyed by Alice Harris to Samuel Wickens and being as follows. Commencing where Sodom Road intersects the Grand Trunk Railway at angle of said lot. Then 30 East fifty five feet. Then South One hundred feet then West fifty feet, to Grand Trunk Railway. Then North to the place of beginning, reserving to Grantees the right to use water from well.

40 (4) M-4881. In the Township of Huntingdon in the County of Hastings and being composed of thirty acres of the South East corner of lot Number Ten in the Ninth Concession of the said Township of Huntingdon better known as that portion of said lot lying East of the Belleville and North Hastings Railroad tract running through said lot and also lying south of the road known as the Sodom County Road more or less, save and except that portion of the said thirty acre parcel heretofore conveyed to the said Railway and also save and except one acre sold to David Rutledge.

Yours very truly,

A. B. Collins.

ABC/MP

COLLINS & CUSHING  
Barristers, Solicitors,  
Notaries, etc.

Belleville, Ontario,

10

January 7th, 1927.

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

Dear Angus:—

20

The following described property appears in the name of  
A. W. Robertson, Limited:

30

S-9061 In the Township of Huntingdon in the County of  
Hastings and containing by admeasurement fourteen acres and  
two one hundredths of an acre be the same more or less, and  
being composed of part of lot number 10 in the 9th Concession  
of said Township and which may be 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  
Crookston with the East limit of the right of way of the North  
Hastings Branch of the Grand Trunk Railway; Thence East-  
erly along the Northerly side of said travelled road thirteen  
chains fifty four links to the intersection of the 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 south  
westerly direction following said foot of said ridge eleven chains  
to the Northerly extremity of a point of rocks; Thence in a  
Westerly direction in a straight line four chains and fifty links  
40 to the Northerly extremity of a point of rocks; Thence South  
fifteen degrees and thirty minutes west magnetic three chains  
and fifty links to the Easterly limit of said right of way of the  
Grand Trunk Railway; Thence South three degrees West along  
said East limit of said Right of way of said Railway five chains  
and fifty-two links to the place of beginning and being the land  
coloured pink as shown on the plan or diagram attached to the  
conveyance of said land to William Gibson dated the twenty first

day of December 1896 and registered in the Registry Office for the County of Hastings as No. 5003, in Book for the Township of Huntingdon.

10 There does not appear to be anything in the vicinity of Crookston vested in either A. W. Robertson or Hugh Quinlan personally, or in the name of Quinlan & Robertson. There appears however to be some parcels vested in the name of Crookston Quarries Limited but probably you do not wish these disturbed.

Your very truly,

A. B. Collins.

20

---

Copy

January 8th, 1927

Mr. A. B. Collins,  
Barrister & Solicitor,  
Belleville, Ont.

30

Dear Sir:—

Mr. Robertson wishes to acknowledge receipt of yours of the 7th inst. with a description of the Crookston properties.

40 Mr. Robertson wishes you to sell and transfer all properties that stand in the name of the Crookston Quarries, Limited, or Quinlan & Robertson, Limited to Mr. Robertson and Mr. Quinlan personally and then sell same properties to A. W. Robertson, Limited. This should be done as soon as possible.

Yours truly,

A. W. Robertson, Limited.

LNL.

Copy

August 1st 1927.

10 Mr. A. B. Collins,  
Barrister & Solicitor,  
Belleville, Ont.

Dear Sir:—

20 Mr. Robertson is anxious that all properties in connection with the Fuller Gravel Limited, that they should be at once transferred to this latter company. You will recall that we have several times written to you about this. We will also refer you to our letter of Jany 8th 1927, regarding the Crookston properties. It is very important that these matters should be cleaned up at once.

Yours truly ,

A. W. Robertson, Limited.  
per

LNL.

30

---

A. Bernard Collins  
Barrister, Solicitor.

Belleville, Ontario,

August 2, 1927.

40 Messrs. A. W. Robertson Limited,  
1680 St. Patrick St.,  
Montreal, Quebec.

Dear Sirs:—

You require all Crookston property to vest in A. W. Robertson Limited.

And all the Gravel Properties to vest in the name of Fuller Gravel Limited. That is correct is it not?

In your letter of January 8th. last you instruct that properties be transferred to Mr. Robertson and Mr. Quinlan personally and then by them to A. W. Robertson Limited. If you desire to vest the properties in A. W. Robertson Limited why not have conveyances made direct to that Corporation without the intervention of conveyances to the said individuals?

10

Conveyances of all Crookston properties to A. W. Robertson Limited are being prepared; and conveyances of all gravel properties to Fuller Gravel Limited are being prepared and unless you find that this is not correct and satisfactory to you, we shall endeavor to have same mailed tomorrow or next day.

Yours very truly,

A. B. Collins.

20

---

Copy

August 3rd, 1927

Mr. A. B. Collins,  
Barrister & Solicitor,  
30 Belleville, Ont.

Dear Sir:—

Replying to yours of the 2nd inst., it is quite in order to now convey all Crookston properties to A. W. Robertson, Limited, and all Gravel properties to the Fuller Gravel, Limited.

Your truly,

40

A. W. Robertson, Limited.

LNL.

---

Copy

August 23rd 1927.

10 Mr. A. B. Collins,  
Barrister & Solicitor,  
Belleville, Ont.

Dear Sir:—

Our Notary here inquired if there would be any change in the description of the properties to be transferred other than the description you sent us, if not, he will complete them at once, and we shall forward them on to you.

20 Our reason for asking this is that Mr. Robertson had requested Mr. Tummon to consult with you to see that the proper parcels of land were transferred to the proper companies.

Yours truly,

A. W. Robertson, Limited.

LNL.

30

---

A. BERNARD COLLINS

Barrister, Solicitor  
Notary  
Ontario, Canada.

Belleville, Aug. 24th, 1927.

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

Dear Sirs,—

Replying to yours of the 23rd instant beg to say that I am of the opinion that the documents forwarded to you contain all the

properties which you wish transferred with the exception of one small parcel purchased from James P. Post Estate for a right-of-way lying immediately east of the Canadian National Railway and between the public highway on the north and your property on the South. Owing to the death of Post while negotiations were under way this matter has never been completed. We  
10 have it in hand now and hope to get a proper title.

In the meantime I would suggest that you complete all documents which you have in your possession.

Yours very truly,

A. B. Collins.

ABC/MP.

20

---

A. BERNARD COLLINS

Barrister, Solicitor  
Notary  
Ontario, Canada.

Belleville, October 10th, 1927.

30 W. E. Tummon, Esq., M.P.,  
Tweed, Ontario.

Re: Tax Sale.

Dear Sir.—

Before I reached the County Tax Sale the Huntingdon property had been disposed of and Lot 11 in the Ninth was adjourned  
40 so under the circumstances I thought as well to let it stand that way and bid on it at the adjourned sale.

Yours very truly,

A. B. Collins.

ABC\*MP.



COLLINS & CUSHING  
Barristers, Solicitors,  
Notaries, etc.

10

Belleville, Ontario,

May 15th, 1928.

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

Re Fuller Gravel Limited.

Dear Angus.—

20

On again checking over the various parcels which comprise your holdings at the gravel property I find that a small V-shape parcel on the East side of the railroad which was purchased from James Post just prior to his death is vested in Crookston Quarries Limited.

30

It happened that after Mr. Tummon bargained for the parcel of land that Post died before we could secure a conveyance from him. In fact, Mr. Cochrane, who was formerly with me attended at his bedside to secure his signature to the conveyance but he was not in a fit condition to transact any business. After his death the executors of his will and the family were represented by Mr. Baalim of Madoc and notwithstanding our efforts it was only recently that we got the conveyance which we had requested Mr. Baalim to have executed as far back as March 1921.

40

I need not further worry you in this matter because Mr. Tummon is familiar with the reasons for delay. So that the property may now be completely vested in Fuller Gravel Limited you will find enclosed herewith the necessary transfer from Crookston Quarries Limited to Fuller Gravel Limited.

The Toronto interests are having the title searched through the Porter Office acting as agents we believe for Messrs. Rowel & Co.,

Yours very truly,

A. B. Collins.

ABC/MP.  
Enclosure.

COLLINS & CUSHING  
Barristers, Solicitors,  
Notaries, etc.

Belleville, Ontario,

May 26th, 1928.

10 Messrs. A. W. Robertson Limited,  
Engineers and Contractors,  
1680 St. Patrick St.,  
Montreal, Que.,

RE FULLER GRAVEL LIMITED.

Dear Sirs.—

20 Herewith enclosed please find deed in duplicate which you executed a few days ago and which was delivered to me in Toronto by your Mr. A. W. Robertson.

Upon examination however I note that the official seal of Crookston Quarries Limited has been omitted. Please have same affixed to page three of the document and return to this office.

Yours very truly, .

A. B. Collins.

30 ABC/P.  
Enclosure.

COLLINS & CUSHING  
Barristers, Solicitors,  
Notaries, etc.

Belleville, Ontario,

May 26th, 1928.

40 Messrs. A. W. Robertson Limited,  
Engineers and Contractors,  
1680 St. Patrick St.,  
Montreal, Que.,

RE FULLER GRAVEL LIMITED.

Dear Sirs.—

Enclosed herewith you will find copy of a letter from Messrs. Rowell, Reid, Wright & McMillan, to myself from which

you will note that a further payment of \$49.76 is required to pay transfer tax upon shares which had been transferred previous to the deal which was consummated in Toronto on the 22nd instant. Would suggest that you forward me money order for this item so that I may settle with the Toronto Solicitors.

10

Yours very truly,

A. B. Collins.

ABC/MP.  
Enclosure 1

20

COLLINS & CUSHING  
Barristers, Solicitors,  
Notaries, etc.

Belleville, Ontario

May 29th, 1928.

30

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

Dear Sir.—

This will acknowledge deed Crookston Quarries to Fuller Gravel which we are today registering.

40

Thanks for cheque for \$249.76 in payment of account due to Messrs. Rowel, Reid & Co., likewise writer's account.

Yours very truly,

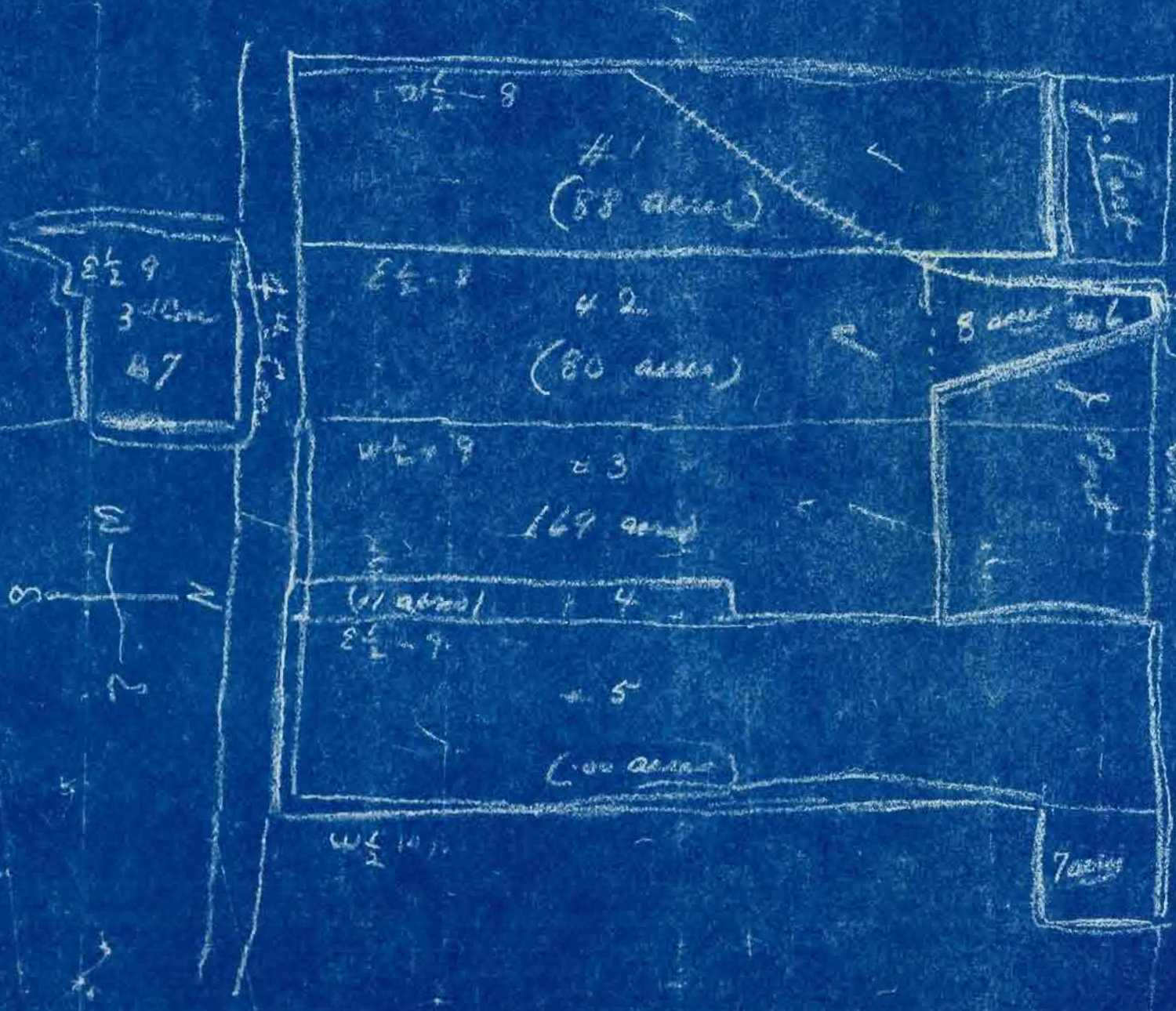
A. B. Collins.

ABC/MP

— 140 a —

DEFENDANT'S EXHIBIT DR-42 AT ENQUETE

*Sketch of Property.*

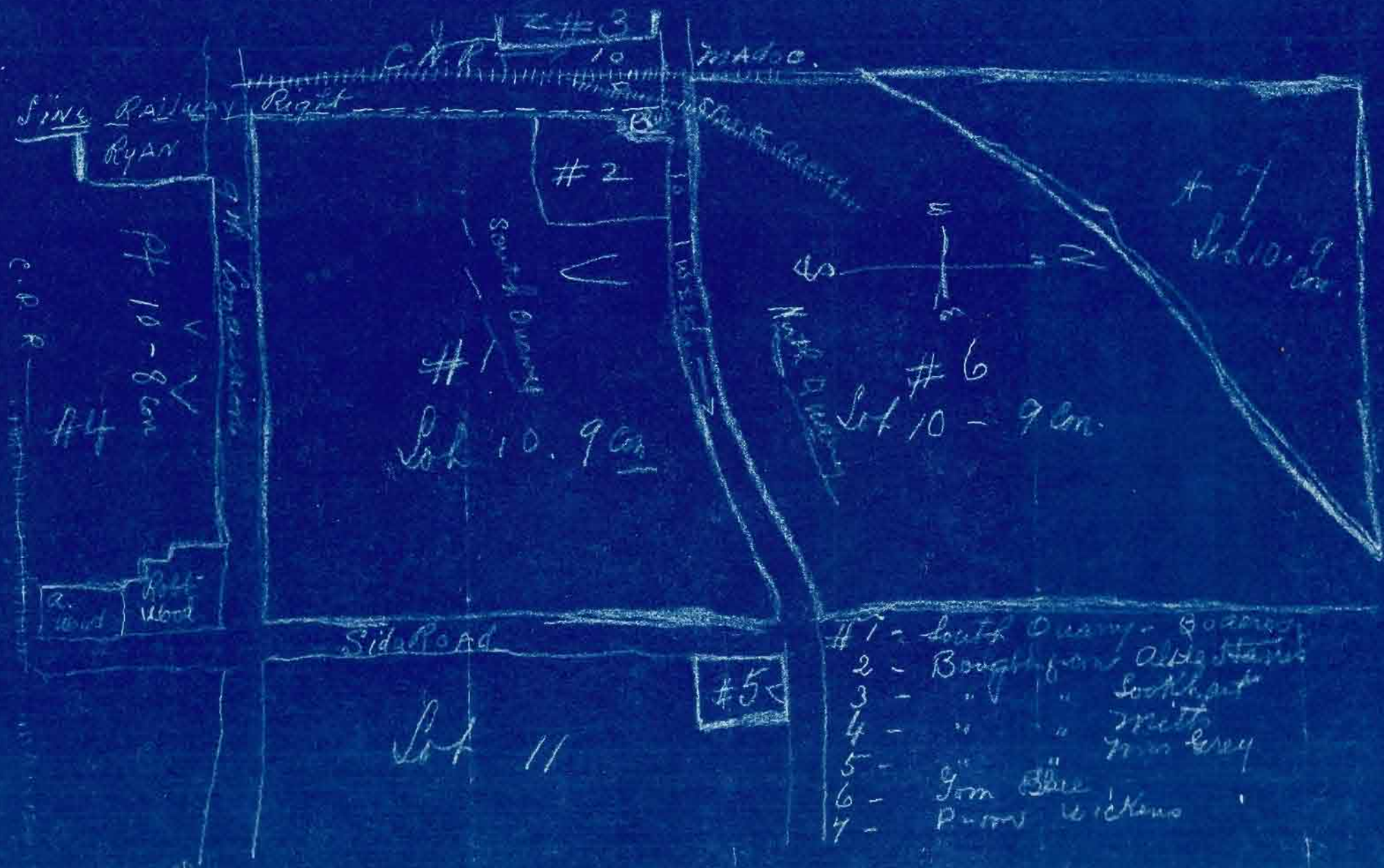


- C.R. Road  
1st Cont. Co.
- #1 - 80+ acres from 4000
  - 2 - 80+ acres from 4000
  - 3 - 169 acres from 4000
  - 4 - 17 acres from 4000
  - 5 - 100 acres from 4000
- Almond bank

— 140 b —

DEFENDANT'S EXHIBIT DR-44 AT ENQUETE

*Sketch Crookston's Property.*



A. BERNARD COLLINS

Barrister, Solicitor  
Notary  
Ontario, Canada.

10

Belleville, Ontario.

June 30th, 1928.

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

20

RE: CROOKSTON QUARRIES

Dear Sirs.—

I believe that all the properties which stood in the name of  
Quinlan & Robertson or Hugh Quinlan and A. W. Robertson or  
Crookston Quarries Limited at the Village of Crookston are now  
vested and the titles registered in the name of A. W. Robertson  
Limited.

Yours very truly,

30

A. B. Collins.

ABC/MP

40

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A. W. ROBERTSON LIMITED — MONTREAL.

Working Account and Profit and Loss Statement Year  
Ending December 31st, 1924.

RAPIDS PLAT CONTRACT

To Sub Contractors Rapids		By Gross Estimate Rapid Plat	
Plat Contract .....	38,625.63	Contract .....	\$47,567.00
Wages & Materials, Rapids			
Plat Contract .....	4,602.11		
	<hr/>		
	43,227.74		
Profit .....	4,339.26		
	<hr/>		
	\$47,567.00		<hr/>
			\$47,567.00
			<hr/>

PROFIT AND LOSS STATEMENT YEAR ENDING DECEMBER 31st, 1924

To Fuller Gravel Pit Loss.....	10,480.79	By Rapids Plat Contract	
Taxes .....	318.77	Profit .....	\$ 4,339.26
10% Depreciation on Office		Campbellford Shop Profit .	1,936.36
Furniture .....	75.74	Section 8 Welland Canal .	85,637.04
10% Depreciation on Plant	1,767.91	Dividends .....	2,400.00
10% Depreciation on Fuller		Expense Credit .....	288.76
Gravel Plant .....	13,719.99	Interest .....	2,696.07
	<hr/>		
	26,363.20		
Net Profit .....	70,934.29		
	<hr/>		
	\$97,297.49		<hr/>
			\$97,297.19
			<hr/>

PROFIT AND LOSS ACCOUNT GENERAL

1924		
Jan. 1	By Balance .....	3,088.41
Dec. 31	Net Profit .....	70,934.29
		<hr/>
		\$74,022.70
		<hr/>

A. W. ROBERTSON LIMITED — MONTREAL

BALANCE SHEET AS AT DECEMBER 31st, 1924

10

ASSETS

Liquid Assets.

	Cash on hand, Fuller, Ont.....	5.58	
	Cash on hand, Campbellford, Ont.....	30.46	
	Cash on hand, Section 8.....	3.07	
	Balance in Standard Bank, Fuller, Ont.	632.09	
	Balance in Canadian Bank of Commerce, Madoc, Ont. ....	8.75	
20	Balance in Bank of Montreal, Campbell- ford, Ont. ....	2,305.44	
	Balance in Bank of Toronto, Montreal...	5,546.84	
	Balance in Bank of Toronto, Section 8 ...	172.52	8,704.75

Accounts Receivable & Net Estimates

	Accounts Receivable, Fuller, Ont.....	1,943.69	
	Accounts Receivable, Campbellford, Ont	1,244.14	
	Accounts Receivable, Montreal .....	2,604.21	
30	Department Railways & Canals December Estimates due Section 8.....	97,420.00	
	Department Public Works Port Maitland Estimate due .....	1,651.88	
	Department Railway & Canals Lachine Canal Syphon Culbert .....	494.33	
	Department Railway & Canals Rapid Plat November Estimates .....	6,300.00	111,658.25
	Department of Railways & Canals Drawback Section 8.....	106,861.44	
40	Department of Public Works Port Maitland Drawback .....	331.32	
	Department of Railways & Canals Rapid Plat Drawback .....	8,595.00	115,787.76
			236,150.76

Forwarded : 236,150.76

	Securities		
10	Rapid Plat Contract .....		14,000.00
	Stocks & Investments		
	Bank of Toronto, 200 shares at \$200.00....	40,000.00	
	Doheny, Quinlan & Robertson .....	20,000.00	
	D.J. McAnnulty Realty Co. ....	98,000.00	
	Dominion of Canada Bonds Par 75,000.		
20	Sec. 8. ....	76,543.75	234,543.75
	Properties .....		88,900.00
	L. N. Leamy Loan .....		3,000.00
	Plant Account .....	17,679.18	
	Fuller Gravel Plant .....	137,199.99	
	Office Furniture Sec. 8 .....	637.55	
	Office Furniture Montreal .....	757.40	156,274.12
			<u>\$732,868.63</u>

30

LIABILITIES

	Capital Stock Paid Up.....		287,500.00
	Accounts Payable Campbellford.....	212.56	
	Accounts Payable Fuller, Ont. ....	2,955.46	
	C. S. Boone Dredging Co., December Estimates due		
	Section 8 .....	13,805.23	
40	Kilmer & Barber Limited Estimates Number 2 due		
	Port Maitland .....	1,552.96	
	Northern Construction Co. Estimates Number 2 due		
	Section 8 .....	70,782.38	
	Simpson Bros. Net November Estimates.....	3,878.70	
			<u>93,187.29</u>

	Due on Drawback	Forwarded :	93,187.29	287,500.00
	C. S. Boone Dredging Co. Drawback			
	Section 8 .....		32,002.11	
	Kilmer & Barber Ltd. Drawback Section 8		12,334.86	
	Kilmer & Barber Ltd. Drawback Port			
10	Maitland .....		311.59	
	Northern Construction Co. Drawback			
	Section 8 .....		49,988.87	
	Scriven Construction Co. ....		1,820.15	
	Simpson Bros ..... Drawback .....		3,637.65	100,095.23
				193,282.52
	Mortgage. ....			15,997.12
	Hugh Quinlan .....			52,419.47
	A. W. Robertson .....			50,745.09
	Reserve for Depletion of Gravel Property .....			2,000.00
20	Reserve for Depreciation on furniture			
	Montreal. ....		317.22	
	Added December 31st, 1924 .....		75.74	392.96
	Reserve for Depreciation on Plant Montreal.		14,194.36	
	Added December 31st, 1924 .....		1,767.91	15,962.27
	Reserve for Depreciation Fuller Gravel			
	Plant .....		6,826.51	
	Added December 31st, 1924 .....		13,719.99	20,546.50
				36,901.73
30	Section 8 Welland Ship Canal Contract Estimates			
	Carried forward .....			20,000.00
	Profit and Loss Account .....			74,022.70
				<u>\$732,868.63</u>

Audited and certified correct

Montreal, March 5th, 1925.  
PM.

P. C. Shannon & Co.  
Auditors.

40

A. W. ROBERTSON LIMITED — MONTREAL

SUNDRY ACCOUNTS RECEIVABLE

Mrs. Leo Bilodeau .....	200.00
J. P. Malloy .....	2,204.21
W. D. Scott .....	200.00
	<u>\$2,604.21</u>

PLAINTIFF'S EXHIBIT P-5 AT ENQUETE.

*Ontario Amiesite Statement 1925.*

*Photo.*

Name *A.W. Robertson*

Occupation

Address *Montreal*

DATE	TO OR FROM WHOM	Folio	Certif. No.	Transfer No.	Shares	BALANCE No. of Shares	Dr.	Cr.	BALANCE
<i>1924</i> Mar 23	By K.M. Collins		7	1	1	1		100 00	
	By A.B. Collins		12	3	1	2		100 00	
<i>1924</i> June 5	By allotment				1	3		100 00	
<i>1925</i> Mar 25			<i>Calcutta</i>		330	333		33000 00	33300 00
<i>1925</i> Apr 1	To Alanin		<i>14 Feb 24/67</i>	7	84	249	8400 00		24900 00
<i>1926</i> June 20	By W.E. Luffman		25	10	1	250		100 00	25000 00
<i>1926</i> July 17	By C.E. Kilmes <i>fr 1200</i>		27	13	20	200	5000 00		20000 00
<i>1926</i> Nov 16	By Hugh Gwenton		<i>31 Feb</i>	17	200	400		20000 00	40000 00
	By Malone		<i>197</i>	18	1	300	100 00		30000 00
<i>1926</i> March 28	By Roy Miller		33	19	99	498		9900 00	49800 00
<i>1926</i> Apr 3	To Alanin		22	22	100	398	10000 00	10000 00	39800 00
<i>1926</i> Apr 17	To Angus Robertson <i>fr 99</i>		38	24	99	299	9900 00	9900 00	29900 00

PLAINTIFF'S EXHIBIT P-57 AT ENQUETE

*Financial Statement of Amiesite Asphalt Ltd., 1925.*

10 PETRIE, RAYMOND & CO.  
Accountants & Auditors

Montreal, April 22, 1925.

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

Auditors' Report.

20 Dear Sirs:

In accordance with your instructions, we have audited your books and accounts for year ending March 31, 1925, and we have compiled therefrom the following Financial Statements which we submit herewith:

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

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

We have accepted the figures for Materials on Hand certified to as being correct.

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

Yours truly,

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



AMIESITE ASPHALT, LIMITED

MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1925

GIFFORD CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	18,375.83	Mar. 31	By Estimates.	15,795.00
				Gross Loss	2,580.83
		<u>\$18,375.83</u>			<u>\$18,375.83</u>

CITY OF LONGUEUIL CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	2,117.92	Mar. 31	By Estimates.	3,482.70
	Gross Profit .....	1,364.78			
		<u>\$3,482.70</u>			<u>\$3,482.70</u>

LAVAL DE MONTREAL CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	30,402.33	Mar. 31	By Estimates.	59,073.00
	Gross Profit .....	28,670.37			
		<u>\$59,073.00</u>			<u>\$59,073.00</u>

MOUNT ROYAL CEMETERY CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	794.51	Mar. 31	By Estimates.	2,176.00
	Gross Profit .....	1,381.49			
		<u>\$2,176.00</u>			<u>\$2,176.00</u>

CITY OF OUTREMONT CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	1,874.50	Mar. 31	By Estimates.	2,600.00
	Gross Profit .....	725.50			
		<u>\$2,600.00</u>			<u>\$2,600.00</u>

CITY OF ST. LAMBERT CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	57,951.63	Mar. 31	By Estimates.	118,327.55
	Gross Profit .....	60,375.92			
		<u>\$118,327.55</u>			<u>\$118,327.55</u>

AMIESITE ASPHALT, LIMITED

MONTREAL

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1925

ST. AUGUSTIN CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	18,959.64	Mar. 31	By Estimates.	25,000.00
	Gross Profit .....	6,040.36			
		<u>\$25,000.00</u>			<u>\$25,000.00</u>

ST. URBAIN ACADEMY CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	183.98	Mar. 31	By Estimates.	500.00
	Gross Profit .....	316.02			
		<u>\$500.00</u>			<u>\$500.00</u>

VILLA MARIA CONVENT CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	2,117.71	Mar. 31	By Estimates.	4,246.49
	Gross Profit .....	2,128.78			
		<u>\$4,246.49</u>			<u>\$4,246.49</u>

TOWN OF CORNWALL CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	14,250.38	Mar. 31	By Estimates.	21,369.90
	Gross Profit .....	7,119.52			
		<u>\$21,369.90</u>			<u>\$21,369.90</u>

ELMHURST DAIRY CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	810.05	Mar. 31	By Estimates.	1,029.00
	Gross Profit .....	218.95			
		<u>\$1,029.00</u>			<u>\$1,029.00</u>

HARBOUR COMMISSIONERS OF MONTREAL HARBOUR SHEDS  
FLOORING CONTRACT

1925			1925		
Mar. 31	To Materials, Wages, etc.	33,567.02	Mar. 31	By Estimates.	72,915.41
	Gross Profit .....	39,348.39			
		<u>\$72,915.41</u>			<u>\$72,915.41</u>

AMIESITE ASPHALT, LIMITED

MONTREAL

TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1925

1925			1925		
Mar. 31	To Freight and Hauling..	956.39	Mar. 31	By Sales.....	110,212.62
	Lime .....	929.76			
	Oil .....	3,955.02			
	Plant Operating .....	14,626.71			
	Asphalt .....	13,309.97			
	Stone .....	29,284.01			
	Sales Expense. ....	2,338.31			
	Sales Tax .....	1,940.30			
	Commission. ....	2,300.00			
	Gross Profit .....	40,572.15			
		<u>\$110,212.62</u>			<u>\$110,212.62</u>

AMIESITE ASPHALT, LIMITED

MONTREAL

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1925.

1925		1925			
Mar. 31 To	Loss Quebec Contract 1923 .....	5,091.26	Mar. 31 By Profit City of Longueuil Contract .....	1,364.78	
	Loss Quebec Contract 1924 .....	2,385.86		Profit Laval de Montreal Contract .....	28,670.37
	Loss Geo. Hogg Contract .....	288.76		Profit Mount Royal Cemetery Contract .....	1,381.49
	Loss Gifford Contract .....	2,580.83		Profit City of Outremont Contract .....	725.50
	Advertising .....	1,520.63		Profit City of St. Lambert Contract .....	60,375.92
	Dodge Car Expense .....	1,750.07		Profit St. Augustin Contract .....	6,040.36
	Expense .....	3,743.38		Profit St. Urbain Academy Contract .....	316.02
	Insurance .....	1,351.20		Profit Villa Maria Contract .....	2,128.78
	Plant Repairs .....	12,005.08		Profit Town of Cornwall Contract .....	7,119.52
	Royalties .....	22,278.61		Profit Elmhurst Dairy Contract .....	218.95
	Rent .....	1,469.46		Profit Harbour Commissioners of Montreal Har-	
	Stationery .....	412.67		bour Sheds Flooring Contract .....	39,348.39
	Travelling Expense .....	5,787.06		Trading Account .....	40,572.15
	Taxes .....	183.18		Interest and Discount .....	479.14
	Wages Staff .....	17,388.65			
	Salary Manager .....	5,000.00			
	Directors Fees .....	16,600.00			
	10% Reserved for Depreciation on Plant	2,384.96			
	10% Reserved for Depreciation on Office				
	Furniture .....	12.00			
	25% Reserved for Depreciation on Cars..	125.00			
	Organization Expense .....	582.80			
	 RESERVES FOR MAINTENANCE TO COVER GUARANTEES 1924 WORK				
	Province of Quebec Contracts .....	6,594.40			
	City of St. Lambert Contract .....	7,707.79			
	City of Longueuil Contract .....	183.30			
	Elmhurst Dairy Contract .....	102.90			
	Town of Cornwall Contract .....	1,470.40			
	Villa Maria Convent Contract .....	283.10			
	Mount Royal Cemetery Contract .....	136.00			
	City of Outremont Contract .....	208.50			
	St. Urbain Academy .....	30.70			
	Harbour Commissioners of Montreal				
	Harbour Sheds Flooring Contract.	2,945.00	19,662.09		
	 Income Tax 1925 Reserved .....	9,070.18			
	Net Profit .....	57,067.64			
		<u>\$188,741.37</u>			<u>\$188,741.37</u>

AMIESITE ASPHALT, LIMITED  
MONTREAL

ACCOUNTS PAYABLE AS AT MARCH 31, 1925

10	British American Oil Company .....	425.40
	Robert W. Bartram .....	.25
	Beardmore Belting Company .....	2.16
	Crites and Riddell .....	46.54
	Emile Charland, Limited .....	58.00
	Consolidated Crushed Rock Company .....	1,509.45
	Canadian Tube and Steel Products, Limited .....	2.90
	Canadian Ingersoll Rand Company .....	231.33
	Contract Record .....	161.08
	Dominion Press, Limited .....	19.17
20	Charles F. Dawson, Limited .....	4.50
	Farand and Delorme, Limited .....	15.25
	Hughes Owens Company, Limited .....	7.68
	Imperial Oil, Limited .....	758.78
	Keffel and Esser Company .....	8.13
	Mussens, Limited .....	138.05
	Montreal Light, Heat and Power Consolidated .....	139.00
	Monetary Times .....	42.00
	Hugh C. MacLean .....	1.80
	Montreal Motor Sales .....	7.25
30	Municipal Publishing Company .....	140.00
	Northern Electric Company .....	7.44
	Percy E. Potter .....	167.02
	Provincial Transport, Limited .....	37.39
	Prudential Coal Company .....	109.74
	Peacock Bros., Limited .....	112.50
	Quality Press, Limited .....	311.06
	Seythes & Company, Limited .....	6.00
	James Walker Hardware Company .....	.83
40		<hr/> \$4,470.70 <hr/>



PLAINTIFF'S EXHIBIT P-69 AT ENQUETE.

*Malone: 7 minutes Quinlan, Robertson & Janin Ltd., re: dividends*

10

(Copy)

Meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the Head Office of the Company, 52 Duluth Building, Montreal, this 31st. day of March 1925, at the hour of twelve o'clock, noon.

There were present:

20

Messrs. A. W. Robertson  
Hugh Quinlan  
A. Janin

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

30

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

“QUINLAN, ROBERTSON & JANIN, LIMITED”

40

We the undersigned, being all the Directors of Quinlan, Robertson & Janin, Limited, do hereby waive notice of the time, place and purpose of a meeting of the Directors of the said Company, to be held at the Head Office of the Company, 52 Duluth Building, Montreal, this 31st, day of March 1925, at twelve o'clock, noon, and we do hereby consent to the transaction of all such business as may come before the said meeting.

Montreal, this 31st day of March 1925.”

Signed: A. Janin  
“ A. W. Robertson  
“ Hugh Quinlan

The President explained to the meeting that it was advisable that a dividend be declared on the issued shares of the Company and to that effect a by-law should be passed.

BY-LAW No. 23

10

THAT a dividend of 46.33% be declared on the issued shares of the Company, the said Dividend to be paid at a date to be decided on at the next meeting of the Board of Directors of the Company.

And the meeting adjourned.

Signed: A. W. Robertson,  
Chairman.

20

Signed: A. Janin,  
Secretary.

Signed: Hugh Quinlan

---

(Extract)

30

Meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the Head Office of the Company, 52 Duluth Building, Montreal, this 31st. day of March 1925, at the hour of twelve o'clock, noon.

There were present:

Messrs. A. W. Robertson  
Hugh Quinlan  
A. Janin

40

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

“The President explained to the meeting that it was advisable that a dividend be declared on the issued shares of the Company and to that effect a by-law should be passed.



BY-LAW No. 23

10 THAT a dividend of 46.33% be declared on the issued shares of the Company, the said dividend to be paid at a date to be declared on at the next meeting of the Board of Directors of the Company.”

Signed: A. W. Robertson,  
Chairman.

Signed: Hugh Quinlan

Signed: A. Janin,  
Secretary.

20 I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

C. J. Malone,  
Secretary.

---

(Extract)

30 Minutes of meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the head office of the Company, Duluth Building, Montreal, Canada, on December 24, 1925, at the hour of twelve o'clock noon.

Were present:

Messrs. A. W. Robertson  
Hugh Quinlan  
Alban Janin

being all the Directors of the Company.

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

“It was moved, seconded and unanimously resolved that the company pay to the Shareholders of record on March 31, 1925, of Quinlan, Robertson & Janin, Limited, Incorporated July 9, 1919, the sum of \$13,500.00 on account of the amount taken over by Quinlan, Robertson & Janin Limited,

incorporated March 21, 1925, as a liability as appears in the deed of sale passed before Notary E. Gravel on the 14th day of May 1925, when Quinlan, Robertson & Janin, Limited, Incorporated July 9, 1919, was acquired as a going concern, said Dividend payable December 31, 1925.”

10

Signed: A. W. Robertson,  
Chairman.

Signed: Hugh Quinlan  
Approved.

Signed: A. Janin,  
Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

20

C. J. Malone,  
Secretary.

---

(Extract)

Minutes of meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the head office of the Company, Duluth Building, Montreal, Canada, on January 15, 1926, at twelve o'clock, noon.

30

Were present:

Messrs. A. W. Robertson  
Hugh Quinlan  
Alban Janin

being all the Directors of the Company.

40

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

“It was moved, seconded and unanimously resolved that the company pay to the Shareholders of record on March 31, 1925, of Quinlan, Robertson & Janin, Limited, Incorporated July 9, 1919, the sum of \$31,500.00 on account of the amount taken over by Quinlan, Robertson & Janin Limited, incorporated March 21, 1925, as a liability as appears in the

deed of sale passed before Notary E. Gravel on the 14th day of May 1925, when Quinlan, Robertson & Janin, Limited, Incorporated July 9, 1919, was acquired as a going concern, said Dividend payable January 22, 1926.”

10 Signed: A. W. Robertson,  
Chairman.  
Signed: Hugh Quinlan  
Approved.  
Signed: A. Janin,  
Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

20 C. J. Malone,  
Secretary.

---

(Extract)

30 Minutes of a meeting of the Board of Directors of Quinlan, Robertson & Janin Limited, held at the head office of the Company, 702 Sherbrooke St. West, Montreal, on May 3rd. 1926, at the hour of 12.30 o'clock in the afternoon.

Were present:

Messrs. H. Quinlan  
A. Janin

Mr. H. Quinlan, acted as Chairman of the meeting, and Mr. A. Janin acted as Secretary of the meeting.

40 “On motion duly made and seconded, it was unanimously resolved that the Company pay to the Shareholders of record, March 31, 1925, of Quinlan, Robertson & Janin, Limited, Incorporated July 9, 1919, the sum of thirty thousand dollars on account of the amount taken over by Quinlan, Robertson & Janin, Limited, Incorporated March 21, 1925, as a liability as appears in the Deed of Sale passed before Notary E. Gravel, on the 14th. day of May, 1925, when Quinlan,

Robertson & Janin, Limited, Incorporated July 9, 1919, was acquired as a going concern, said dividend payable May 15, 1926.”

Signed: Hugh Quinlan,  
Chairman.

10 Signed: A. W. Robertson  
Approved.

Signed: A. Janin,  
Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

20 C. J. Malone,  
Secretary.

---

(Extract)

Minutes of a meeting of the Board of Directors of Robertson & Janin, Limited, held at the head office of the Company, 702 Sherbrooke St. West, Montreal, Canada, on April 28, 1928, at the  
30 hour of twelve o'clock, noon.

Were present:

Messrs. A. W. Robertson  
A. Janin  
L. N. Leamy

Mr. A. W. Robertson, President, acted as Chairman of the meeting, and Mr. Albert Janin, Assistant-Secretary of the Com-  
40 pany, acted as Secretary of the meeting.

“On motion duly made and seconded, it was unanimously resolved that the Company pay to Shareholders of record April 30, 1928, the sum of Six Thousand Five Hundred Dollars (\$6,500.00) on account of the amount taken over by Quinlan, Robertson & Janin, Limited, incorporated March 21, 1925, as a liability, as appears in the Deed of Sale passed before Notary E. Gravel, on the 14th. May 1925, when

Quinlan, Robertson & Janin, Limited, Incorporated July 9, 1919, was acquired as a going concern, said dividend payable May 15, 1928.”

Signed: A. W. Robertson,  
Chairman.

10 Signed: A. Janin,  
Approved.

Signed: Albert Janin,  
Assistant-Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

20 C. J. Malone,  
Secretary.

---

(Extract)

Minutes of a meeting of the Board of Directors of Robertson & Janin, Limited, held at the head office of the Company, 702 Sherbrooke St. West, Montreal, Que., Canada, on August 30th.  
30 1928, at three o'clock in the afternoon.

There were present:

Messrs. A. W. Robertson  
Alban Janin  
C. J. Malone

being all the Directors of the Company.

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

“The President reported that the earnings of the Company available for the payment of a dividend of Five Thousand Dollars (\$5,000.00) were sufficient for the payment of such a dividend, after making full provision for all charges.

On motion duly made and seconded, it was unanimously resolved that a dividend of Five Thousand Dollars (\$5,000.00) be declared on the Capital Stock of the Company, payable August 30th. 1928, to Shareholders of record August 15th. 1928."

10

Signed: A. W. Robertson,  
Chairman.

Signed: A. Janin,  
Approved.

Signed: C. J. Malone,  
Secretary.

20

This payment applies on Dividend declared March 31st. 1925.

I hereby certify the above is a true extract of the Minutes of the above Directors Meeting.

C. J. Malone,  
Secretary.

30

---

(Extract)

Minutes of Meeting of the Board of Directors of Alban Construction Limited, held at the Head Office of the Company, 1460 Sherbrooke St. West Montreal, Que. Canada, on February 6th. 1930, at eleven o'clock in the forenoon.

There were present :

40

Messrs. A. W. Robertson  
Alban Janin  
C. J. Malone

being all the Directors of the Company.

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

“On motion duly made, seconded and carried unanimously, a Dividend of Twenty-one Thousand Dollars (\$21,000.00) was declared and payable this date to Shareholders of record January 15th. 1930.”

10

Signed: A. W. Robertson,  
Chairman.

Signed: A. Janin,  
Approved.

Signed: C. J. Malone,  
Secretary.

20

This payment applies on Dividend  
declared March 31st. 1925.

I hereby certify the above to be a  
true extract of the Minutes of the  
above Directors Meeting.

C. J. Malone,  
Secretary.

30

40

PLAINTIFF'S EXHIBIT P-26 AT ENQUETE.

*Quinlan, Robertson & Janin, Ltd. — Certificate #8 for 1150  
shares in name of Hugh Quinlan with back of certificate.*

*Photo.*



**CERTIFICATE**

No. 8

No. 1150 Shares

Issued to  
*Alfred J. J. J.*  
Hugh Dunlop

Dated 11 May 1925  
FROM WHOM TRANSFERRED

No. ORIGINAL CERTIFICATE	No. ORIGINAL SHARES	No. OF SHARES TRANSFERRED

Received Certificate No. 8  
No. 1150 Shares  
this 11 day of May 1925  
Hugh Dunlop

INCORPORATED UNDER THE COMPANIES ACT 1920

**Quinlan Robertson & Jannin Limited**

CAPITAL \$500,000.00

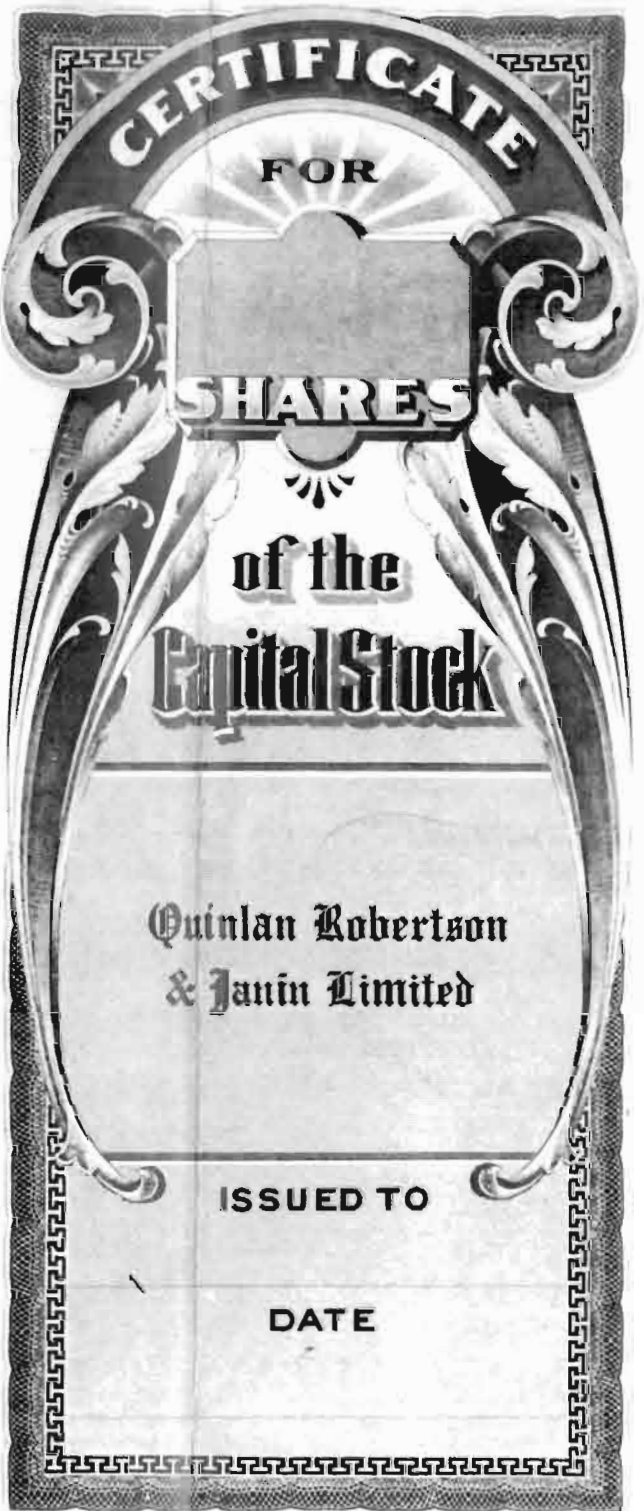
This Certifies that **HUGH QUINLAN** is the owner of  
 ONE THOUSAND ONE HUNDRED AND FIFTY Shares of the Capital Stock of  
**QUINLAN ROBERTSON & JANNIN LIMITED**  
 transferable only on the books of this Corporation in person or by Attorney  
 upon surrender of this Certificate properly endorsed.

IN WITNESS WHEREOF, the said Corporation has caused this Certificate to be signed  
 by its duly authorized officers and its Corporate Seal to be hereunto affixed  
**MONTREAL** this **11th** day of **May** A.D. 19**25**

*W. J. J.*  
President

*W. J. J.*  
Secretary

**SHARES 100. PAGE**



CERTIFICATE

FOR

SHARES

of the  
Capital Stock

Quinlan Robertson  
& Janin Limited

ISSUED TO

DATE

*For Value Received, I hereby sell, assign and transfer*  
no. A. W. ROBERTSON

One thousand one hundred and fifty Shares  
of the Capital Stock represented by the within  
certificates, and do hereby irrevocably warrant and approve  
the same.

to transfer the said Stock on the books of the within named  
Corporation with full power of substitution in the premises.

Dated June 22, 1927.

*A. W. Robertson*  
*Charles J. Dunne*

NOTICE: THE SIGNATURE ON THIS ASSIGNMENT  
MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE  
FACE OF THE CERTIFICATE, IN EVERY PARTICULAR WITHOUT  
ALTERATION OR ENLARGEMENT OR ANY CHANGE WHATSOEVER.

PLAINTIFF'S EXHIBIT P-27 AT ENQUETE.

*Quinlan, Robertson & Janin, Ltd., # 4 for 1 share in name of  
Hugh Quinlan with back of Certificate.*

*Photo.*

**CERTIFICATE**

No. 4

For one Shares  
Issued to  
Hugh Dunland

Given 11 May 1925  
FROM WHOM TRANSFERRED

No. ORIGINAL CERTIFICATE	No. ORIGINAL SHARES	No. OF SHARES TRANSFERRED
		1

Received CERTIFICATE No. 4  
For One Shares  
this 18 day of May 1925  
through Dunland

NUMBER 4
SHARES One

INCORPORATED UNDER QUEBEC COMPANIES ACT 1920

## Quinlan Robertson & Janin Limited

CAPITAL \$500,000.00

This Certifies that HUGH QUINLAN is the owner of  
 ONE Shares of the Capital Stock of  
**QUINLAN ROBERTSON & JANIN LIMITED**  
 transferable only on the books of this Corporation in person or by Attorney  
 upon surrender of this Certificate properly endorsed.

IN WITNESS WHEREOF, the said Corporation has caused this Certificate to be signed  
 by its duly authorized officers and its Corporate Seal to be hereunto affixed  
 MONTREAL this 11th day of May 1925

\_\_\_\_\_  
President

SHARES 100. EACH

© 6028 134

CERTIFICATE  
FOR

SHARES

of the  
Capital Stock

Quinlan Robertson  
& Janin Limited

ISSUED TO

DATE

*For Value Received I hereby sell assign and transfer*

A. W. ROBERTSON

ONE

Share

*of the Capital Stock represented by the within  
Certificate and do hereby irrevocably authorize and appoint  
to transfer the said Stock on the books of the within named  
corporation with full power of substitution in the premises.*

*Witness my hand* June 22, 1927.

*James J. Ken* *George H. Janin*

NOTICE: THE SIGNATURE OF THIS ASSIGNEE  
MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE  
FACE OF THE CERTIFICATE IN EVERY PARTICULAR WITHOUT  
ALTERATION OR ENLARGEMENT OR ANY CHANGE WHATSOEVER

DEFENDANT'S EXHIBIT D.C-2 AT ENQUETE.

*Stock account H. Quinlan.*

Name Hugh Quinlan,

Occupation.

Address, Montreal

— 166 —

Date	To or From Whom	Certif.	Transfer No.	Shares No.	Balance No. of Shares	Dr.	Cr.	Balance
1925								
May 11	By J. A. Lalonde	4	1	1	1		100.00	
1927	By allotment	8		1150	1151		115000.00	115100.00
June 22	To A. W. Robertson		4	1151	∅	115,100.00		∅

DEFENDANT'S EXHIBITS C-4 WITH PLEA AND D.R-3  
AT ENQUETE.

*Original of Agreement.*

10

Memorandum of Agreement entered into at the City of Montreal, this 11th day of June 1925.

Between:—

Hugh Quinlan, contractor  
Angus W. Robertson, contractor  
Alban Janin, engineer

20 all of the City of Westmount, district of Montreal.

Whereas the parties herein mentioned are all shareholders in a company known as Quinlan Robertson & Janin Limited;

Whereas the said parties are also all shareholders in a company known as Amiesite Asphalt Limited;

30 And Whereas the parties desire to enter into an agreement as to the disposal of the shares held by them into the above mentioned companies, in case of death of either or any of them;  
Now these presents witnesseth:—

10. The said Hugh Quinlan, Angus W. Robertson and Alban Janin hereby agree and bind themselves in the case of death of either or any of them to give to the remaining parties or party, the right to acquire, to the exclusion of all others, the shares held by the deceased party to the present agreement in both Quinlan Robertson & Janin Limited and Amiesite Asphalt Limited.

40 20. The surviving partners or partner shall have the right to acquire the shares held by the deceased partner pro rata according to the shares held by them respectively in the above mentioned companies.

30. Parties further bind themselves to accept and fix by these presents the purchase price to be paid by the surviving partners as of \$125.00 a share in Quinlan Robertson & Janin Limited and as of \$25.00 a share in Amiesite Asphalt Limited, this

price to remain in force until the next annual meetings of the above mentioned companies. The price for each subsequent year during the life of this agreement shall be fixed by the shareholders of said companies at their yearly annual meetings.

10 40. The parties further agree that the dividend declared by Quinlan Robertson & Janin Limited on the 31st day of March, 1925, which dividend was taken over by Quinlan Robertson & Janin Limited, incorporated on the 21st day of March, 1925, shall be subject to the decision of the Board of Directors of the latter Company as to when and how it shall be paid to the shareholders of the former company, their heirs, successors and assigns.

20 50. The parties will have a delay of thirty days from the date of notice given to them to make known their intention to acquire the shares held in the above mentioned companies by the deceased partner; and bind themselves to pay, in case of acceptance, the purchase price as follows: 50% of the amount within one year, and as to the balance before the expiration of two years; the purchase price to carry interest at the rate of 6% per annum from the date of the acceptance. The above notice and acceptance to be given and made by registered letter, addressed to the last address of the parties as appearing in the stock ledger of the Companies which shall contain the last known address of all the shareholders of said companies.

30 60. Should either of the remaining partners make known his intention not to prevail himself of the present agreement, or refuse or neglect to signify his acceptance within thirty days after the notice given him under section Six of this agreement, the remaining party will have the right to buy all the shares held by the deceased partner in the above mentioned companies.

70. This agreement shall be binding upon the parties, their heirs, successors and assigns.

40 In Witness Whereof parties have signed this 11th day of June 1925.

A. J. M. Petrie

Hugh Quinlan  
A. W. Robertson  
A. Janin



DEFENDANT'S EXHIBIT D.R-38 AT ENQUETE.

*Minutes.*

10 Minutes of meeting of the Board of Directors of A. W. Robertson, Limited, held at the office of the company, 1680 St. Patrick St., Montreal, Que., on the 3rd day of August 1925, at 10 o'clock in the forenoon.

These were present:—

Mr A. W. Robertson  
Mr. Hugh Quinlan  
Mr. L. N. Leamy

20

being all directors of the company do hereby waive and have signed the following waiver of notice of this meeting.

We, the undersigned, do hereby waive notice of the time, place and purpose of the meeting, and do fix this 3rd day of August at 10 o'clock in the forenoon as the time, and 1680 St. Patrick St. as the place, and the purpose being general transaction of business.

30 Montreal, Que., August 3rd 1925.

Hugh Quinlan.  
A. W. Robertson.  
L. N. Leamy.

Mr. Robertson acted as chairman of the meeting.

Mr. Leamy acted as Secretary of the meeting.

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

It was moved by Mr. Robertson,

Seconded by Mr. Quinlan.

And it was Resolved: That, As understood from the inception of the Fuller Gravel Plant, Hugh Quinlan and A. W.

Robertson had supplied the funds for the construction and operation of the plant in question, time has arrived when this plant should be removed from the A. W. Robertson Limited books.

It was moved by Mr. Robertson and seconded by Mr. Quinlan,

10 That the indebtedness of A. W. Robertson, Limited to them should disappear from the A. W. Robertson, Ltd books, and that A. W. Robertson and Hugh Quinlan should be put in full possession of the Fuller Gravel Plant (Which indebtedness is) This was unanimously carried.

The meeting then adjourned.

A. W. Robertson,  
Chairman.

20

L. N. Leamy,  
Secretary.

Approved  
Hugh Quinlan.

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

30

---

40

DEFENDANT'S EXHIBIT DC-10 AT ENQUETE

*General Indemnity Agreement.*

GENERAL INDEMNITY AGREEMENT

10       Whereas, Fidelity Insurance Company of Canada, of Toronto, Ontario, at the special instance and request of the undersigned indemnitors, became or is about to become, or may in the future become surety on certain bond or bonds in different penalties and under different dates, in which Ontario Amiesite, Limited, of the City of Toronto, Province of Ontario, is or will be the Principal, the condition or conditions of the said bond or bonds being particularly set forth in the said bond or bonds, which are distinctly understood as parts hereof as if fully incorporated herein and set out at length, and,

20       Whereas, Fidelity Insurance Company of Canada has assumed and will only assume suretyship on such bond or bonds at the special instance and request of the said indemnitors, who hereby agree that the application by the Principal to Fidelity Insurance Company of Canada to assume suretyship on such bond or bonds is to be taken as and constitutes a request from the Indemnitors to said Fidelity Insurance Company of Canada to assume such suretyship and brings said bond or bonds within the provisions of this instrument, and,

30       Whereas, it is expressly understood and agreed that said request remain in force and effect until revoked in writing by each and every one of the undersigned constituting said Indemnitors, and that any and all obligation of suretyship assumed by said Fidelity Insurance Company of Canada on behalf of said Principal above mentioned, both prior and subsequent to the execution of this instrument, including suretyship assumed by continuation or renewal of any original obligation of suretyship, is assumed at the special instance and request of said Indemnitors, who especially warrant the making of such request and that  
40       their interest in the Principal and the giving of said bond or bonds is sufficient to and does constitute a valid consideration for the execution of this bond of indemnity.

Now, Therefore, Know All Men By These Presents that in consideration of the premises and the sum of one dollar in hand duly paid to the said Indemnitors, the receipt whereof is hereby acknowledged, and for other good and valuable considerations, the said Indemnitors hereby covenant and agree for themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, to save harmless and keep indemnified the

Fidelity Insurance Company of Canada, its successors and assigns, against any and all claims, suits, debts, costs, charges and expenses, including court costs and counsel fees at law or in equity, and against all liability, losses and damages of any nature whatsoever, which the said Fidelity Insurance Company of Canada, its successors or assigns may sustain or be put to by reason  
10 of the execution by Fidelity Insurance Company of Canada of said bond or bonds, or any continuation or renewal thereof, on behalf of the said Ontario Amiesite, Limited, in pursuance of these presents or otherwise, and do hereby further covenant and agree to pay or cause to be paid the premium charged by Fidelity Insurance Company of Canada for executing any of the said bond or bonds aforesaid, or any continuation or renewal thereof.

It is Understood and Agreed that the liability of the said Indemnitors shall not be changed, altered or diminished by reason  
20 of any change or modification in the terms of said bond or bonds so executed by Fidelity Insurance Company of Canada, or by any change in, or addition to any contract or specifications covered thereby, or by reason of any extension of time granted the said Ontario Amiesite, Limited for the completion of its contracts covered by any such bonds so given by Fidelity Insurance Company of Canada.

It is Expressly Understood by the parties hereto and made a condition that Fidelity Insurance Company of Canada has the right to bring suit under this bond of indemnity immediately  
30 upon default under the bond or bonds of suretyship and is not compelled to wait until it has exhausted its remedies against the Principal or received any or final dividends at the hands of the legal representative of the Principal.

This Agreement shall be liberally construed so as to fully protect and indemnify Fidelity Insurance Company of Canada.

Signed, Sealed and Delivered this 6th day of Aug. 1925.

(Sgd.) Albert Janin (Sgd.) Hugh Quinlan (Seal)  
40 (Sgd.) E. Saunders (Sgd.) Roy Miller (Seal)  
502 Lumsden Bldg.,  
Toronto.  
(Sgd.) C. J. Malone (Sgd.) A. W. Robertson (Seal)  
(Sgd.) W. J. Wilcox (Sgd.) A. Janin (Seal)

Certified to be true copy of original General Indemnity Agreement.

Hugh Quinlan,  
Vice-President.

DEFENDANT'S EXHIBIT D-C-12 AT ENQUETE

*Amount of Bond.*

Number	Date	Obligee	Amt. of Bond	Period	Mtce.
302954-25	Aug. 22/25	Corpn. of the Town of Ingersoll .....	1,000.00	5 years	
303483-26	July 8/26	Township of East York .....	1,047.00	5 years	
303558-26	July 28/26	Corpn. of the Town of Port Hope	30,000.00	5 years	
303574-26	Aug. 13/26	H. R. Washington, Treas. County of Carlton .....	1,342.00	3 years	
303581-26	Aug. 19/26	Corpn. of the County of Wellington.	4,500.00	3 years	
303583-26	Aug. 24/26	Corpn. of Town of Leaside .....	8,450.00	5 years	
303586-26	Aug. 27/26	Township of East York .....	17,082.61	5 years	
304122-27	July 5/27	Township of East York .....	1,940.00	5 years	
304123-27	July 5/27	Township of East York .....	2,863.40	5 years	
304148-27	July 14/27	Corpn. town of Wallaceburg, Ont. ....	4,043.00	5 years	
304149-27	July 15/27	Township of East York .....	3,588.00	5 years	
304152-27	July 19/27	Corpn. of the County of Lambton. ....	3,000.00	3 years	
304258-27	Aug. 11/27	Corpn. City of Kitchener .....	3,361.00	5 years	
304617-27	Oct. 25/27	The Municipal Council of the Town- ship of East York .....	24,316.87	5 years	
304630-27	Oct. 18/27	City of Peterboro .....	3,300.00	5 years	
304722-27	Nov. 14/27	County of Oxford .....	15,452.50	2 years	
305344-28	Apr. 9/28	Town of Dunnville .....	5,903.00	5 years	
305635-28	June 8/28	Township of East York .....	2,750.00	5 years	
305636-28	June 8/28	Township of East York .....	3,996.15	5 years	
305637-28	June 8/28	Township of East York .....	34,546.97	5 years	
305787-28	July 6/28	Village of Mill Brook .....	28,108.25	5 years	
305788-28	July 6/28	Village of Mill Brook .....	4,135.00	1 year	
305863-28	Sept. 18/28	Township of Scarboro .....	35,600.00	3 years	
305929-28	Oct. 25/28	Corpn. of the Counties of Lennox and Addington .....	52,000.00	5 years	
			<u>292,325.75</u>		

Certified to be true copy of all bonds executed by authority of general indemnity agreement signed by Hugh Quinlan et al., effective the 6th day of August, 1925. and in force as of Nov. 16, 1928.

Siding Bond,  
Vice-President.

DEFENDANT'S EXHIBIT D-R-23 AT ENQUETE

*Copy of letter M. J. O'Brien.*

10

M. J. O'BRIEN LIMITED  
Ottawa, Canada

A. W. Robertson, Limited  
Montreal, P. Q.

Dear Sirs:—

20 In connection with the one quarter interest held by M. J. O'Brien, Limited, in the contract between A. W. Robertson Limited and the Government on Section 8, Welland Canal, this letter is to acknowledge that I, or my heirs and assigns, jointly and severally with M. J. O'Brien, Limited, assume any responsibility attaching to M. J. O'Brien, Limited, by virtue of this one quarter share in said contract.

Dated at Renfrew November 17th, 1925.

(Signed) M. J. O'Brien,

30 Witness:

(Signed) H. E. Reid,

I certify this to be a true copy.

Andrew S. Clerke.

MJO'B/L

40

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PLAINTIFF'S EXHIBIT P-72 AT ENQUETE

*Agreement Peter Lyall*

10 We, the undersigned, William Lyall, contractor of the City and District of Montreal and Angus W. Robertson, contractor of the City of Westmount, hereby declare that we are tendering for the steel gates on the Welland Ship Canal, such tenders to be lodged at Ottawa, in the Department of Railways and Canals, on the 24th of November instant, before twelve o'clock noon, such tenders to be made in the name of the Steel Gates Company, and to be signed by ourselves.

Mr. Angus W. Robertson is supplying the necessary funds for the deposit with the tender, and the tender has been prepared  
20 by Mr. William Lyall.

Should the contract be awarded to us, we will share equally in the profits and losses.

Dated at Montreal this  
20th day of November 1925

William Lyall,  
A. W. Robertson.

Witness:  
J. L. Perron.

30

PLAINTIFF'S EXHIBIT P-65 AT ENQUETE

*Minutes, Quinlan Robertson & Janin Ltd.,  
Re: Dividends declared.*

QUINLAN, ROBERTSON & JANIN, LIMITED.

40 Minutes of meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the Head Office of the Company, Duluth Building, Montreal, Canada, on December 24, 1925, at the hour of twelve o'clock noon.

Were present:

Messrs. A. W. Robertson,  
Hugh Quinlan,  
Alban Janin,

being all the Directors of the Company.

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

10 "It was moved, seconded and unanimously resolved that the company pay to the shareholders of record on March 31st, 1925, of Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, the sum of \$13,500.00 on account of the amount taken over by Quinlan, Robertson & Janin, Limited, incorporated March 21, 1925, as a liability, as appears in the Deed of Sale passed before Notary E. Gravel on the 14th day of May 1925, when Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, was acquired as a going concern, said dividend payable December 31, 1925."

20 Signed — A. W. Robertson,  
Chairman.  
Hugh Quinlan — Signed  
Approved  
Signed — A. Janin  
Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Meeting.

30 C. J. Malone,  
Secretary.  
Alban Construction Limited  
Successors.

Seal:  
Alban Construction Limited, Incorporated. Prov. of Quebec.

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QUINLAN, ROBERTSON & JANIN. LIMITED

40 Extract of Minutes of meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, Duluth Building, Montreal, Canada, on January 15, 1926, at twelve o'clock noon.

Were present:—  
Messrs. A. W. Robertson,  
Hugh Quinlan,  
Alban Janin,

being all the Directors of the Company.



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

10 “It was moved, seconded and unanimously resolved that the Company pay to the shareholders of record March 31st, 1925, of Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, the sum of \$31,500.00 on account of the amount taken over by Quinlan, Robertson & Janin, Limited, incorporated March 31, 1925, as a liability, as appears in the Deed of Sale passed before Notary E. Gravel on the 14th day of May 1925, when Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, was acquired as a going concern, said dividend payable January 22, 1926”.

20 Signed — A. W. Robertson,  
Chairman.  
Signed — Hugh Quinlan  
Approved

Signed — A. Janin,  
Secretary.

I hereby certify the above to be a true extract of the minutes of the above Directors Meeting.

30 C. J. Malone,  
Secretary.  
Alban Construction Limited  
Successors

Seal:  
Alban Construction Limited, Incorporated. Prov. of Quebec.

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QUINLAN, ROBERTSON & JANIN, LIMITED

40 Extract of minutes of a meeting of the Board of Directors of Quinlan, Robertson & Janin, Limited, held at the Head Office of the Company, 702 Sherbrooke Street west, Montreal, on May 3rd, 1926, at the hour of 12.30 o'clock in the afternoon.

Were present:—  
Messrs. H. Quinlan,  
A. Janin,

Mr. H. Quinlan, acted as Chairman of the meeting, and Mr. A. Janin acted as Secretary of the meeting.

10 “On motion duly made and seconded, it was unanimously resolved that the Company pay to the shareholders of record March 31, 1925, of Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, the sum of thirty thousand dollars on account of the amount taken over by Quinlan, Robertson & Janin, Limited, incorporated March 31, 1925, as a liability as appears in the Deed of Sale passed before Notary E. Gravel, on the 14th day of May 1925, when Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, was acquired as a going concern, said dividend payable May 15, 1926.”

Signed — Hugh Quinlan,  
Chairman.

20 Signed — A. W. Robertson,  
Approved

Signed — A. Janin,  
Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

C. J. Malone,  
Secretary.  
Alban Construction Limited  
Successors.

30 Seal:  
Alban Construction Limited, Incorporated. Prov. of Quebec.

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ROBERTSON & JANIN, LIMITED

40 Extract of a meeting of the Board of Directors of Robertson & Janin, Limited, held at the Head Office of the Company, 702 Sherbrooke St. West, Montreal, Canada, on April 28, 1928, at the hour of twelve o'clock, noon.

Were present:—

Messrs. A. W. Robertson,  
A. Janin,  
L. N. Leamy,

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

10 “On motion duly made and seconded, it was unanimously resolved that the Company pay to shareholders of record April 30, 1928, the sum of six thousand five hundred dollars (\$6,500.) on account of the amount taken over by Quinlan, Robertson & Janin, Limited, incorporated March 31, 1925, as a liability, as appears in the Deed of Sale passed before Notary E. Gravel, on the 14th day of May 1925, when Quinlan, Robertson & Janin, Limited, incorporated July 9, 1919, was acquired as a going concern, said dividend payable May 15, 1928.”

Signed — A. W. Robertson,  
Chairman.

20 A. Janin — Signed  
Approved

Signed — Albert Janin,  
Assistant-Secretary.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

C. J. Malone,  
Secretary.  
Alban Construction Limited  
Successors

30 Seal:  
Alban Construction Limited, Incorporated. Prov. of Quebec.

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### ROBERTSON & JANIN, LIMITED

40 Extract of Minutes of meeting of the Board of Directors of Robertson & Janin, Limited, held at the Head Office of the Company, 702 Sherbrooke St. West, Montreal, Que., Canada, on August 30th, 1928, at three o'clock in the afternoon.

There were present:  
Messrs. A. W. Robertson,  
A. Janin.  
C. J. Malone,

being all the Directors of the Company.

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

“The President reported that the earnings of the Company available for the payment of a dividend of five thousand dollars (\$5,000.00) were sufficient for the payment of such a dividend, after making full provisions for all charges.

10 On motion duly made and seconded, it was unanimously resolved that a dividend of five thousand dollars (\$5,000.00) be declared on the Capital Stock of the Company, payable August 30, 1928, to shareholders of record August 15, 1928.”

Signed — A. W. Robertson,  
Chairman.

A. Janin — Signed  
Approved

Signed — C. J. Malone,  
Secretary.

20 This payment applies on Dividend declared March 31st, 1925.

I hereby certify the above to be a true extract of the Minutes of the above Directors Meeting.

C. J. Malone,  
Secretary.  
Alban Construction Limited  
Successors

Seal:

30 Alban Construction Limited, Incorporated. Prov. of Quebec.

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PLAINTIFF'S EXHIBIT PC-30 AT ENQUETE

*Financial Statement of A. W. Robertson Ltd.*

(Copy)

40 P. C. Shannon Son & Co.  
Accountants & Auditors Montreal, February 11th, 1926.

To The President, Directors and Shareholders,  
A. W. Robertson Limited,  
Montreal, Que.

Gentlemen :— Auditors' Report.

We take pleasure in presenting for your consideration the Financial Statements of your Company for year ending December 31st, 1925.

The usual Reserves have been provided.

We have seen satisfactory vouchers for all disbursements made.

In our opinion the Balance Sheet as signed by us is properly drawn up to show the true financial position of your firm as at that date.

We beg to remain, gentlemen,

Yours faithfully,

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

A. W. ROBERTSON LIMITED — MONTREAL.

PROFIT & LOSS STATEMENT YEAR ENDING DECEMBER 31, 1925.

To Campbellford Shop Loss ..	363.76	By Net Profit Rapids Plat	
Taxes .....	872.80	Contract .....	3,572.10
Expenses .....	1,920.38	Net Profit Section 8	
Interest .....	1,925.12	Welland Canal .....	361,849.54
Legal Fees .....	1,098.40	Dividends Bank of Toronto	2,400.00
Depreciation on Furniture	75.74	Net Profit Fuller Gravel	
Depreciation on Plant		Pit .....	27,643.41
Montreal .....	798.98		
Bad Debts written off.....	200.00		
Depreciation Fuller Gravel			
Plant at 10%.....	15,902.98		
Depletion Fuller Gravel Pit			
.02 on 158,601 tons			
Gravel .....	3,172.02		
	<hr/>		
	30,330.18		
Net Profit for year .....	365,134.87		395,465.05
	<hr/>		<hr/>
	\$395,465.05		\$395,465.05
	<hr/>		<hr/>

A. W. ROBERTSON LIMITED — MONTREAL

PROFIT & LOSS ACCOUNT GENERAL YEAR ENDING DECEMBER 31, 1925.

1925		1925	
Dec. 31. To Income Tax 1924		Jan. 1. By Balance .....	74,022.70
paid .....	6,986.10	Dec. 31. By Net Profit for	
Dec. 31. To Reserve for Income		year .....	265,134.87
Tax year 1925 ..	38,129.15	Dec. 31. By Reserve for De-	
Dec. 31. To Balance .....	435,663.82	preciation Fuller	
		Gravel Pit now	
		credited to Sur-	
		plus Account on	
		sale of Property	36,449.48
		Dec. 31. By Reserve for Deple-	
		tion Fuller Gravel	
		Pit now credited	
		to Surplus Ac-	
		count on Sale of	
		Property .....	5,172.02
			<hr/>
			\$480,779.07
			<hr/>
		1926	
		Jan. 1. By Balance .....	\$435,663.82

A. W. ROBERTSON LIMITED — MONTREAL.

BALANCE SHEET AS AT DECEMBER 31, 1925.

Consolidated Balance Sheet

ASSETS.

Liquid Assets		
Campbellford Shop .....	3,007.12	
Section 8 Welland Canal.....	681,999.80	
Montreal General Accounts .....	213,813.47	898,820.39
	<hr/>	
Fixed Assets		
Montreal Plant and Properties.....	183,768.20	
Welland Canal Plant & Furniture.....	3,477.38	187,245.58
	<hr/>	
		\$1,086,065.97
		<hr/>

LIABILITIES

Capital Stock Paid up.....		317,500.00
Liquid Liabilities		
Section 8 Welland Canal.....	224,808.14	
Montreal General Accounts.....	8,078.55	232,886.69
	<hr/>	
Campbellford Shop .....	3.40	
Campbellford Shop .....	3,367.48	3,370.88
	<hr/>	
Fixed Liabilities		
Reserve Welland Ship Canal Estimates.....	20,000.00	
Reserve Welland Ship Canal Furniture.....	168.56	
Reserve for Depreciation Montreal Plant.....	20,761.25	
Reserve for Depreciation Montreal Furniture .....	468.70	41,398.51
	<hr/>	
Reserve for Income Tax Year 1925.....		38,129.15
Mortgage on Property .....		17,116.92
Profit & Loss Credit Balance.....		435,663.82
		<hr/>
		\$1,086,065.97
		<hr/>

Montreal, February 11th, 1926.

A. W. ROBERTSON LIMITED — MONTREAL

PROFIT & LOSS ACCOUNT SEC. 8 WELLAND CANAL

YEAR ENDING DECEMBER 31, 1925.

To Paid Sub. Contractors....	2,627,243.60	Gross Estimate Sec. 8.....	3,009,595.45
To General Expense Account		Profit Port Maitland	
Travelling .....	15,488.12	Contract .....	8,961.42
Office Rent .....	480.00	Profit Day Labor, Account	
Taxes Municipal & Prov.	358.49	Contract .....	12.40
Salaries Employees .....	19,296.10	Interest on Bonds .....	6,244.31
10% Depreciation on			
Furniture .....	97.73		
Profit .....	361,849.54		
	<hr/>		
	\$3,024,813.58		<hr/>
			\$3,024,813.58
			<hr/>

A. W. ROBERTSON & Co. Limited Montreal.

RAPIDS PLAT CONTRACT

Year ending December 31st 1925.

1925		1925	
Dec. 31. To Sub-Contractors		Dec. 31. By Gross Estimates....	34,365.00
Estimates .....	30,792.90		
Dec. 31. To Net Profit .....	3,572.10		
	<hr/>		<hr/>
	\$34,365.00		\$34,365.00
	<hr/>		<hr/>

A. W. ROBERTSON LIMITED — MONTREAL

FULLER GRAVEL PIT

PROFIT & LOSS STATEMENT FOR YEAR ENDING DECEMBER 31, 1925.

To Operating Wages .....	21,658.38	By Sales .....	85,694.39
“ Repairs Wages .....	3,726.80	“ Farm Rentals .....	550.00
“ Materials .....	17,021.71		<hr/>
“ Salaries .....	3,100.96		86,244.39
“ Sales Tax .....	3,816.64		
“ Insurance .....	435.65		
“ Freight & Express .....	2,062.44		
“ Boarding House .....	1,033.90		
“ Interest & Discount .....	17.81		
“ Telegraph & Telephone .....	209.54		
“ Office Expense .....	107.44		
“ Compensation Board .....	862.27		
“ Legal Fees .....	200.00		
“ Taxes Municipal .....	462.07		
“ Expense .....	931.78		
“ C.N.R. Siding Rentals.....	2,953.59		
“ Net Profit .....	27,643.41		
	<hr/>		<hr/>
	\$86,244.39		\$86,244.39
	<hr/>		<hr/>



A. W. ROBERTSON LIMITED — CAMPBELLFORD, ONT.

PROFIT & LOSS ACCOUNT FOR YEAR ENDING DECEMBER 31, 1925.

Expense Wages .....	1,163.36	By Shop Work done.....	1,009.29
Bad Debts.....	261.50	By interest .....	51.81
		Loss .....	363.76
	<u>\$1,424.86</u>		<u>\$1,424.86</u>

ASSETS.

Accounts Receivable Fuller Pit.....	687.49	
F. D. Robertson .....	4.10	
C. L. Kellogg .....	15.00	
Account Received Sundry Account .....	224.46	
Bank of Montreal .....	2,070.67	
Cash .....	5.40	\$3,007.12

LIABILITIES

Accounts Payable .....	3.40	\$ 3.40
Accounts Payable .....		3,367.48

A. W. ROBERTSON LIMITED — MONTREAL.

SEC. 8 WELLAND CANAL .

YEAR ENDING DECEMBER 31st. 1925.

ASSETS

Cash .....	2.48	
Bank of Toronto .....	55,773.84	
Dom. of Canada Bonds par (322,000.00).....	329,101.11	
Dept. of Railways & Canals Net Estimate due.....	127,560.00	
Dept. Rys. & Canals Drawback due.....	107,826.89	
Dept. of Public Works net estim. due.....	4,742.34	
Dept. of Public Works drawback due.....	15,332.18	
National Sand and Material Co. Stock.....	41,660.96	681,999.80
		<u>3,477.38</u>
Plant .....	2,500.00	
Office Furniture .....	977.38	
		<u>\$685,477.18</u>

**LIABILITIES**

C. S. Boone Ddg. Co. Net Estm. due Sec. 8.....	3,665.03	
C. S. Boone Ddg. Co. Drawback due Sec. 8.....	15,733.78	
Kilmer & Barber Limited Net Estm. due Sec. 8.....	675.62	
Kilmer & Barber Ltd. Drawback .....	11,365.83	
Kilmer & Barber Ltd. Port Maitland .....	4,533.57	
Kilmer & Barber Ltd. Port Maitland Drawback Sec. 8	14,416.30	
Northern Const. & Co. Ltd. Sec. 8.....	107,119.48	
Northern Const. & Co. Ltd. Drawback.....	67,298.53	224,808.14
<hr/>		
Reserve Estm. Carried for'd 1924.....	20,000.00	20,000.00
Reserve for Dep. on Office Furniture .....	168.56	168.56
<hr/>		
		\$244,976.70
<hr/>		

**A. W. ROBERTSON LIMITED — GENERAL — MONTREAL**

BALANCE SHEET AS AT DECEMBER 31st, 1925.

**ASSETS**

A. W. Robertson Ltd. Campbellford.....	3,367.48	
Bank of Toronto .....	23,169.02	
Dept. Rys. & Canals Rapid Plat Drawback.....	11,999.40	
Dept. Rys. & Canals Rapid Plat Net Estm.....	10.60	
Dept. Rys. & Canals Rapid Plat Culvert Account...	494.33	
Col. H. R. Lordly Account Loan .....	100.00	
J. R. Malloy .....	2,380.54	
Security Dept. Rys. & Canals Rapid Plat.....	14,000.00	
Stock Bank of Toronto .....	40,000.00	
Stock Doheny Quinlan & Robertson Ltd. ....	20,000.00	
Stock D. J. McAnulty R. Co. ....	98,000.00	
W. L. Scott .....	75.00	
Account Received Sec. 8.....	42.10	
Quinlan & Robertson & Janin Ltd. ....	175.00	213,813.47
<hr/>		
Plant to Take Off 10% .....	47,989.57	
Office Furniture to Take Off 10%.....	757.40	
Properties .....	88,900.00	
Properties Gibson Quarry .....	2,000.00	
Dredging Plant .....	44,121.23	183,768.20
<hr/>		
		397,581.67
<hr/>		

LIABILITIES.

Capital Stock .....	317,500.00	317,500.00
A. W. Robertson personal .....	1,979.94	
H. Quinlan Personal .....	2,078.35	
Simpson Bros. Ltd. Drawback Rapid Plat.....	4,016.94	
Cash .....	3.32	8,078.55
Reserve for Depr. on Office furniture.....	392.96	
Added 1925 .....	75.74	468.70
Reserve for Depr. on Plant.....	15,962.27	
Added. 1925 .....	4,798.98	20,761.25
Mortgage .....		17,116.92
		<u>\$363,925.42</u>
Montreal February 16th, 1926.		

SPECIAL STATEMENT RE : FULLER GRAVEL PIT

The Fuller Gravel Pit was sold December 31st, 1925, to Messrs. Hugh Quinlan  
and A. W. Robertson.

ASSETS.

Fuller Gravel Plant Bal. Jan. 1, 1925.....	137,199.99	
Fuller Gravel Plant Added Dec. 31, 1925.....	21,829.85	\$159,029.84
Amount Charged Hugh Quinlan's A/C.....	79,514.92	
Amount Charged A. W. Robertson's A/C.....	79,514.92	\$159,029.84

LIABILITIES

A. W. Robertson Limited Fuller Ont. Bal. Jan. 1, 1925.....	365.35	
A. W. Robertson Limited Cash received. Dec. 31, 1925	6,194.31	
	6,559.66	
A. W. Robertson Plant Purchased.....	21,829.85	
	28,389.51	
1A. W. Robertson Less Profit (No Depreciation)....	27,643.41	
	746.10	
Amount credited Hugh Quinlan.....	373.05	
Amount credited A. W. Robertson.....	373.05	746.10

Typed MAK  
Checked P. M.

PLAINTIFF'S EXHIBIT P-6 AT ENQUETE

*Ontario Amiesite statements 1925, to 1928*

ONTARIO AMIESITE, LIMITED

10

INTERIM STATEMENT

FINANCIAL STATEMENTS FOR 9 MONTHS ENDING  
DECEMBER 31, 1925

Petrie, Raymond & Co.  
Accountants & Auditors.

Transportation Building  
120 St. James Street  
Montreal, January 19, 1926.

20

To

The Shareholders,  
Ontario Amiesite, Limited,  
Toronto, Ont.

Auditors' Report.

Dear Sirs:

30 In accordance with your instructions, we have audited your books and accounts for nine months ending December 31, 1925, and we have compiled therefrom the following Interim Financial Statements which we submit herewith:

- (A) Contract Accounts
- (B) Trading Account
- (C) Profit and Loss Statement
- (D) Balance Sheet

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. L.A.  
Auditors.

ONTARIO AMIESITE, LIMITED

INTERIM STATEMENT

CONTRACT ACCOUNTS FOR 9 MONTHS ENDING DECEMBER 31, 1925

BELLEVILLE SUBURBAN ROAD CONTRACT

1925		1925	
Dec. 31 To Materials, Wages, Etc...	119,395.27	Dec. 31 By Estimates..	113,251.67
		Gross Loss	6,143.60
	<u>119,395.27</u>		<u>119,395.27</u>

TOWN OF GANANOQUE CONTRACT

1925		1925	
Dec. 31 To Materials, Wages, Etc.:	21,190.89	Dec. 31 By Estimates ..	14,805.79
		Gross Loss	6,385.10
	<u>\$ 21,190.89</u>		<u>\$ 21,190.89</u>

TOWN OF INGERSOLL CONTRACT

1925		1925	
Dec. 31 To Materials, Wages, Etc.:	6,159.82	Dec. 31 By Estimates..	5,278.32
		Gross Loss	881.50
	<u>\$ 6,159.82</u>		<u>\$ 6,159.82</u>

VILLAGE OF FOREST HILL CONTRACT

1925		1925	
Dec. 31 To Materials, Wages, Etc.:	1,816.81	Dec. 31 By Estimates ..	1,618.50
		Gross Loss	198.31
	<u>\$ 1,816.81</u>		<u>\$ 1,816.81</u>

TOWN OF BOWMANVILLE CONTRACT

1925		1925	
Dec. 31 To Materials, Wages, Etc.:	3,877.16	Dec. 31 By Estimates..	2,227.20
		Gross Loss	1,649.96
	<u>\$ 3,877.16</u>		<u>\$ 3,877.16</u>

ONTARIO AMIESITE, LIMITED

INTERIM STATEMENT

TRADING ACCOUNT FOR 9 MONTHS ENDING DECEMBER 31, 1925

1925		1925	
Dec. 31 To Purchases .....	12,112.76	Dec. 31 By Sales .....	14,473.29
Sales Expense .....	254.35		
Freight and Hauling..	780.78		
Sales Tax .....	328.87		
Gross Profit .....	996.53		
	<u>\$14,473.29</u>		<u>\$14,473.29</u>

ONTARIO AMESITE, LIMITED

INTERIM STATEMENT

PROFIT AND LOSS STATEMENT FOR 9 MONTHS ENDING DECEMBER 31, 1925

1925		1925	
Dec. 31 To Loss Belleville Suburban Road Contract.....	6,143.60	Dec. 31 By Gross Profit on Trading Account....	996.53
Loss Town of Gananoque Contract .....	6,385.10		
Loss Town of Ingersoll Contract .....	881.50	Net Loss .....	74,932.89
Loss Village of Forest Hill Contract .....	198.31		
Loss Town of Bowmanville Contract.....	1,649.96		
Loss Toronto Boulevard Contract (Advertising) .....	3,116.33		
Advertising .....	1,760.73		
Directors Fees .....	12,000.00		
General Expense .....	3,062.60		
Interest and Discount .....	4,445.87		
Insurance .....	138.20		
Legal Expense .....	219.51		
Pictures and Photos .....	84.93		
Rent .....	1,021.50		
Stationery .....	539.45		
Travelling Expense .....	10,107.42		
Travelling Expense .....	1,791.42		
Taxes .....	10.00		
Salaries .....	13,833.80		
Plant Repairs .....	483.19		
Reserves for Maintenance to Cover Guarantees 1925 Work			
Town of Ingersoll Contract .....	424.40		
Town of Gananoque Contract .....	842.80		
Town of Belleville Contract .....	6,788.80		
	<hr/>		
	\$75,929.42		
			<hr/>
			\$75,929.42
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ONTARIO AMIESITE, LIMITED

INTERIM STATEMENT

BALANCE SHEET AS AT DECEMBER 31, 1925.

ASSETS				LIABILITIES			
Current Assets				Capital Stock			
Cash on Hand .....	5.98			Authorized 1,000 Shares at \$100.00 Each			
Cash in Bank .....	3,071.80	3,077.78		Issued and Fully Paid			
				1,000 Shares at \$100.00 Each.....			100,000.00
Belleville Suburban Road Commission.....		11,325.17		Current Liabilities			
Drawbacks				Wood, Mean and Patterson .....	188.27		
Municipality of Forest Hill Due 1926....	674.50			Workman Compensation Board .....	104.43		
Town of Gananoque .....	Due 1930....	1,480.58	2,155.08	S. Russell .....	2.15		
				Amiesite Asphalt, Limited .....	41,728.48		
R. Cumming .....	602.82			Quinlan, Robertson and Janin, Limited	2,215.15	44,238.48	
T. Eaton Company, Limited.....	13.94			Loans			
B. A. Reddick .....	160.80	777.56	17,335.59	Bank of Toronto .....	6,000.00		
Fixed Assets				Quinlan, Robertson and Janin, Limited	37,368.63		
Plant .....		19,963.27		R. Miller .....	9,310.14	52,678.77	
Tools .....		233.35		Directors Fees .....		7,650.00	104,567.25
Office Furniture .....		263.85	20,460.47	Reserves for Maintenance to Cover			
				Guarantees .....			8,056.00
Patents and Processes .....			99,500.00	Unclaimed Wages .....			5.70
Organization Expense .....			400.00				
Profit and Loss Account Debit Balance....			74,932.89				
			<u>\$212,628.95</u>				<u>\$212,628.95</u>

Signed on behalf of the Board

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) DIRECTORS  
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We hereby certified that we have audited the accounts of Ontario Amiesite, Limited, for nine months ending December 31, 1925, and have reported to the Shareholders thereon under this date.

Petrie, Raymond, & Co., L. A.

Montreal, January 19, 1926.



ONTARIO AMIESITE, LIMITED  
FINANCIAL STATEMENTS FOR YEAR ENDING  
MARCH 31, 1926

10 Petrie, Raymond & Co.  
Accountants & Auditors.

Transportation Building  
120 St. James Street  
Montreal, April 28, 1926.

To  
20 The Shareholders,  
Ontario Amiesite, Limited,  
Montreal, Que.

Auditors' Report.

Dear Sirs:

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

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

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. L.A.  
Auditors.

ONTARIO AMIESITE, LIMITED  
 CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1926  
 BELLEVILLE SUBURBAN ROAD CONTRACT

1926		1926	
Mar. 31	To Materials, Wages, etc..	108,535.01	Mar. 31 By Estimates..
	Gross Profit .....	4,716.66	113,251.67
		<u>          </u>	<u>          </u>
		\$113,251.67	\$113,251.67
		<u>          </u>	<u>          </u>

TOWN OF GANANOQUE CONTRACT

1926		1926	
Mar. 31	To Materials, Wages, etc ...	19,989.89	Mar. 31 By Estimates..
			14,805.79
			Gross Loss..
			5,184.10
		<u>          </u>	<u>          </u>
		\$ 19,989.89	\$ 19,989.89
		<u>          </u>	<u>          </u>

TOWN OF INGERSOLL CONTRACT

1926		1926	
Mar. 31	To Materials, Wages, etc ...	5,580.86	Mar. 31 By Estimates..
			5,278.32
			Gross Loss..
			302.54
		<u>          </u>	<u>          </u>
		\$ 5,580.86	\$ 5,580.86
		<u>          </u>	<u>          </u>

TOWN OF FOREST HILL CONTRACT

1926		1926	
Mar. 31	To Materials, Wages, etc....	1,559.88	Mar. 31 By Estimates..
	Gross Profit .....	58.62	1,618.50
		<u>          </u>	<u>          </u>
		\$ 1,618.50	\$ 1,618.50
		<u>          </u>	<u>          </u>

TOWN OF BOWMANVILLE CONTRACT

1926		1926	
Mar. 31	To Materials, Wages, etc....	3,249.38	Mar. 31 By Estimates..
			2,227.20
			Gross Loss..
			1,022.18
		<u>          </u>	<u>          </u>
		\$ 3,249.38	\$ 3,249.38
		<u>          </u>	<u>          </u>

ONTARIO AMIESITE, LIMITED  
 TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1926

1926		1926	
Mar. 31	To Purchases .....	8,359.50	Mar. 31 By Sales .....
	Sales Expense .....	254.35	14,473.29
	Freight and Hauling	780.78	
	Sales Tax .....	328.87	
	Gross Profit .....	4,749.79	
		<u>          </u>	<u>          </u>
		\$14,473.29	\$14,473.29
		<u>          </u>	<u>          </u>

ONTARIO AMESITE, LIMITED

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1926.

1926		1926	
Mar. 31 To Gross Loss Town of Gananoque Contract	5,184.10	Mar. 31 By Gross Profit Belleville Suburban Road Contract	4,716.66
Gross Loss Town of Ingersoll Contract.....	302.54	Gross Profit Town of Forest Hill Contract.....	58.62
Gross Loss Town of Bowmanville Contract...	1,022.18	Gross Profit Trading Account.....	4,749.79
Advertising .....	4,218.98	Net Loss .....	43,539.91
Directors Fees .....	4,350.00		
General Expense .....	3,521.34		
Interest and Discount .....	5,924.74		
Legal Expense .....	242.23		
Rent .....	1,266.25		
Stationery .....	565.18		
Travelling Expense .....	8,332.48		
Taxes .....	10.00		
Salaries .....	10,083.80		
Plant Repairs .....	483.19		
16-2/3% Reserved for Depreciation on Plant	3,083.59		
10% Reserved for Depreciation on Office			
Furniture .....	26.38		
Reserved for Maintenance to Cover Guarantees			
1925 Work			
Town of Ingersoll Contract .....	212.20		
Town of Gananoque Contract .....	421.40		
Town of Belleville Contract .....	3,394.40		
Organization Expense .....	400.00		
	<hr/>		
	\$53,064.98		<hr/>
			\$53,064.93

ONTARIO AMIESITE, LIMITED

ACCOUNTS PAYABLE AS AT MARCH 31, 1926

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Armstrong Printing Company.....	14.00
Callow Bros .....	2.60
Canadian National Telegraphs .....	15.23
Commercial Reproducing Company .....	10.00
20 The Film and Slide Company of Canada, Limited. ....	3.20
C. A. Hughes and S. A. Sager .....	40.00
A. W. Robertson, Limited .....	14.45
Workmen's Compensation Board .....	104.43
	<u>203.91</u>
	<u>\$203.91</u>

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ONTARIO AMIESITE, LIMITED

BALANCE SHEET AS AT MARCH 31, 1926.

ASSETS				LIABILITIES
Current Assets				Capital Stock
Belleville Suburban Road Commission.....	1,703.62			Authorized 1,000 Shares at a Par Value of \$100.00 Each.
R. Cumming Advances Gananoque Contract 302.82				Issued and fully Paid.
R. Cumming Commission Advanced..... 700.00				1,000 Shares at a Par Value of \$100.00 Each.....
T. C. McConnell ..... 9.35				100,000.00
R. A. Reddick ..... 76.10				Current Liabilities.
R. Wilkinson ..... 19.52				Bank of Toronto Overdraft ..... 2,534.88
T. Eaton Company, Limited ..... 12.98	1,120.77			Accounts Payable (per list) ..... 203.91
Drawbacks				Amiesite Asphalt, Limited ..... 22,552.81
Municipality of Forest Hill due 1926..... 674.50				Quinlan, Robertson and Janin, Limited..... 40,227.31
Town of Gananoque due 1930..... 1,480.58	2,155.08	6,979.47		R. Miller ..... 9,470.89
Securities ..... 2,000.00				Roger Miller and Sons, Limited..... 1,467.50
Workman's Compensation Board ..... 138.20				76,457.30
Expenses Applicable to 1926 Operations... 14,444.57				Reserves for Depreciation.
Fixed Assets				Plant ..... 3,083.59
Plant ..... 18,501.62				Office Furniture ..... 26.38
Tools ..... 233.35				3,109.97
Office Furniture ..... 263.85	18,998.82			Reserves for Maintenance to Cover Guarantees
Patents and Processes ..... 99,500.00				4,028.00
Profit and Loss Account Debit Balance..... 43,539.91				Unclaimed Wages ..... 5.70
				183,600.97
				<u>\$183,600.97</u>
				<u>\$183,600.97</u>

Signed on behalf of the Board

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

Petrie, Raymond & Co., L. A.

Montreal, April 28, 1926.

ONTARIO AMIESITE, LIMITED  
FINANCIAL STATEMENTS FOR YEAR ENDING  
MARCH 31, 1927

10 Petrie, Raymond & Co.  
Accountants & Auditors.

Transportation Building  
120 St. James Street

To Montreal, April 19, 1927.  
The Shareholders,  
Ontario Amiesite, Limited,  
Montreal.

Auditors' Report.

20 Dear Sirs:

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

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

All disbursements have been supported by proper vouchers, and we have accepted the Inventory for Materials on Hand, certified to by the officials of the Company, as being correct.

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

Yours truly,

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

ONTARIO AMIESITE, LIMITED

CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1927

Kemptville Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	6,056.48	Mar. 31 By Estimates	5,034.26
		Gross Loss	1,022.22
	<u>6,056.48</u>		<u>6,056.48</u>

Madoc Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	9,143.17	Mar. 31 By Estimates	8,885.92
		Gross Loss	257.25
	<u>9,143.17</u>		<u>9,143.17</u>

Frankford Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	10,444.58	Mar. 31 By Estimates	9,715.13
		Gross Loss	729.45
	<u>10,444.58</u>		<u>10,444.58</u>

Almonte Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	10,224.31	Mar. 31 By Estimates	9,326.00
		Gross Loss	898.31
	<u>10,224.31</u>		<u>10,224.31</u>

Norwich Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	11,299.87	Mar. 31 By Estimates	10,393.91
		Gross Loss	906.86
	<u>11,299.87</u>		<u>11,299.87</u>

Twelve Mile Creek and West Hill Contract

1927		1927	
Mar. 31	To Materials, Wages, etc.....	6,738.14	Mar. 31 By Estimates
			5,784.18
			Gross Loss
			953.96
		<u>6,738.14</u>	<u>6,738.14</u>

Dunnville Contract

1927		1927	
Mar. 31	To Materials, Wages, etc.....	34,007.14	Mar. 31 By Estimates
	Sub-Contractors Estimates.....	1,926.75	35,576.65
			Gross Loss
			357.24
		<u>\$35,933.89</u>	<u>\$35,933.89</u>

Leaside Contract

1927		1927	
Mar. 31	To Materials, Wages, etc.....	10,803.06	Mar. 31 By Estimates
	Gross Profit .....	58.89	10,861.95
		<u>\$10,861.95</u>	<u>\$10,861.95</u>

Woodbine Avenue Contract

1927		1927	
Mar. 31	To Materials, Wages, etc.....	15,875.50	Mar. 31 By Estimates
	Sub-Contractors Estimates.....	44,855.09	58,996.56
			Gross Loss
			1,734.03
		<u>\$60,730.59</u>	<u>\$60,730.59</u>

Drayton Contract

1927		1927	
Mar. 31	To Materials, Wages, etc.....	11,036.15	Mar. 31 By Estimates
	Sub-Contractors Estimates ..	1,647.39	11,132.95
			Gross Loss
			1,550.59
		<u>\$12,683.54</u>	<u>\$12,683.54</u>



Forest Hill Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	1,328.58	Mar. 31 By Estimates	818.59
		Gross Loss	509.99
	<u>1,328.58</u>		<u>1,328.58</u>

Woodycrest Avenue Contract

1927		1927	
Mar. 31 To Materials, Wages, etc.....	809.65	Mar. 31 By Estimates	3,361.70
Sub-Contractors Estimates ..	2,746.80	Gross Loss	194.75
	<u>3,556.45</u>		<u>3,556.45</u>

ONTARIO AMIESITE, LIMITED

WORKING AND TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1927

1927		1927	
Mar. 31 To Contract Purchases	3,778.94	Mar. 31 By Contract Sales	93,249.49
Purchases .....	6,255.24	Sales .....	5,678.46
Commission .....	4,519.27	Sales Tax .....	444.37
Demurrage .....	158.00	Sales .....	30,009.21
General Expense .....	1,292.39	Sales .....	13,330.65
Sales Expense .....	1,887.21	Freight and	
Insurance .....	929.57	Hauling .....	57.79
Wages .....	11,326.29	Inventory of	
Plant Maintenance ..	2,145.38	Raw Materials	
Power .....	1,094.28	on Hand .....	1,892.75
Royalty .....	12,937.23	Inventory of	
Stores .....	5,784.52	Amiesite on	
Stone .....	15,010.11	Hand .....	46.75
Liquifier .....	4,730.40		
Asphalt .....	17,411.82		
Lime .....	1,065.49		
Sand .....	375.77		
Gross Profit .....	54,007.65		
	<u>\$144,709.47</u>		<u>\$144,709.47</u>



**ONTARIO AMIESITE, LIMITED**

**ACCOUNTS RECEIVABLE AS AT MARCH 31, 1927**

Department of Highways .....	25.30
T. Stock .....	10.50
Dominion Power and Transmission Company .....	5.46
Roger Miller & Sons, Limited .....	126.35
Canada Crushed Stone Corporation, Limited .....	540.17
Rayner Construction, Limited .....	660.00
T. Eaton Company, Limited .....	38.21
Quinlan, Robertson and Janin, Limited .....	600.00
	<u>          </u>
	\$2,006.29
	<u>          </u>

**ACCOUNTS PAYABLE AS AT MARCH 31, 1927**

Barton Lumber and Supply Company .....	69 22
Canada Crushed Stone Corporation, Limited .....	39.40
Construction and Engineering, Limited .....	42.00
T. B. Hamilton .....	2.50
Corporation Town of Port Hope .....	221.25
T. J. Skinner .....	7.00
C. A. Wiseman .....	23.65
	<u>          </u>
	\$405.02
	<u>          </u>

**ONTARIO AMIESITE, LIMITED**

**PROFIT AND LOSS ACCOUNT GENERAL**

1926		1927	
Apr. 1 To Balance.....	43,539.91	Mar. 31 By Balance.....	74,719.80
1927			
Mar. 31 To Net Loss.....	31,179.89		
	<u>          </u>		
	\$74,719.80		<u>          </u>
			\$74,719.80
1927			
Apr. 1 To Balance.....	\$74,719.80		

ONTARIO AMIESITE, LIMITED

BALANCE SHEET AS AT MARCH 31, 1927

ASSETS			LIABILITIES		
Current Assets			Capital Stock		
Cash on Hand .....	2,332.92		Authorized 1,000 Shares at a Par Value of \$100.00		
Cash in Bank .....	105.21	2,438.13	Each Issued and Fully Paid		
Accounts Receivable (per list).....	—————	2,006.29	1,000 Shares at a Par Value of \$100.00 Each.....		100,000.00
Drawbacks			Current Liabilities		
Town of Dunnville due 1931.....	3,516.10		Accounts Payable (per list).....	405.02	
Town of East York Woodbine Ave. due 1931	5,899.66		Bills Payable .....	45,000.00	
Town of East York Woodyerest ave. due 1931	336.17		Amiesite Asphalt, Limited .....	26,419.22	
Town of Gananoque due 1930.....	1,480.58	11,232.51	Quinlan, Robertson and Janin, Limited.....	52,868.07	
J. McBride .....		200.00	R. Miller .....	13,300.23	
Inventory of Materials on Hand.....		1,939.50	N. C. Graham .....	1.90	
Expenses Applicable to 1927 Operations...		17,816.45	Accrued Charges .....	4.91	137,999.35
			Reserves for Depreciation		
Fixed Assets			Plant .....	11,094.29	
Plant .....	16,401.62		Office Furniture .....	52.76	
Plant Construction .....	31,662.59		Plant Trucks .....	450.00	
Tools .....	337.42		Plant Automobiles .....	87.50	11,684.55
Office Furniture .....	263.85		Reserves for Maintenance to Cover Guarantees....		9,624.35
Gravel Property .....	464.65		Unclaimed Wages .....		5.70
Plant Trucks .....	1,800.00				
Plant Automobiles .....	350.00	51,280.13			
Deferred Charges					
Insurance Unexpired .....		585.95			
Patents and Processes .....		99,500.00			
Profit and Loss Account Debit Balance .....		74,719.80			
		—————			
		\$259,313.95			—————
					\$259,313.95

Signed on behalf of the Board

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

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

Montreal, April 19, 1927.

ONTARIO AMIESITE, LIMITED  
FINANCIAL STATEMENTS FOR YEAR ENDING  
MARCH 31, 1928

10 Petrie, Raymond & Co.  
Accountants & Auditors.

Transportation Building  
120 St. James Street  
Montreal, April 17, 1928.

To  
The Shareholders,  
Ontario Amiesite, Limited.  
Auditors' Report

20 Dear Sirs:

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

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

All disbursements have been supported by vouchers, and we have accepted the Inventory for Materials on Hand as given to us by the officials of your Company, as being correct.

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

Yours truly,

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

ONTARIO AMIESITE, LIMITED  
CONTRACT ACCOUNTS FOR YEAR ENDING MARCH 31, 1928

BLOOR STREET CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	23,286.85	Mar. 31 By Estimates....	16,221.90
	<u>          </u>	Gross Loss	<u>7,064.95</u>
	\$23,286.85		\$23,286.85
	<u>          </u>		<u>          </u>

DUNNVILLE CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	25,193.58	Mar. 31 By Estimates....	24,001.75
	<u>          </u>	Gross Loss	<u>1,191.83</u>
	\$25,193.58		\$25,193.58
	<u>          </u>		<u>          </u>

LONDON CANADIAN PACIFIC RAILWAY ROADS CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	6,919.14	Mar. 31 By Estimates ...	6,330.32
	<u>          </u>	Gross Loss	<u>588.82</u>
	\$ 6,919.14		\$ 6,919.14
	<u>          </u>		<u>          </u>

BEARDMORE DRIVEWAY CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	1,301.04	Mar. 31 By Estimates....	1,457.65
Gross Profit .....	156.61		
	<u>          </u>		
	\$ 1,457.65		\$ 1,457.65
	<u>          </u>		<u>          </u>

KITCHENER CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	4,072.07	Mar. 31 By Estimates....	3,745.25
	<u>          </u>	Gross Loss	<u>326.82</u>
	\$ 4,072.07		\$ 4,072.07
	<u>          </u>		<u>          </u>

NAPANEE CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	85,019.41	Mar. 31 By Estimates....	79,302.55
		Gross Loss	5,716.86
	<u>85,019.41</u>		<u>85,019.41</u>

MERLIN CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc....	28,121.21	Mar. 31 By Estimates...	27,587.75
		Gross Loss	533.46
	<u>28,121.21</u>		<u>28,121.21</u>

DELORO CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	6,308.66	Mar. 31 By Estimates...	6,603.30
Gross Profit .....	294.64		
	<u>\$ 6,603.30</u>		<u>\$ 6,603.30</u>

PETROLIA CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc....	10,282.48	Mar. 31 By Estimates....	9,911.83
		Gross Loss	370.65
	<u>\$10,282.48</u>		<u>\$10,282.48</u>

TILLSONBURG, TAVISTOCK, EMBRO AND PRINCETON CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	63,349.81	Mar. 31 By Estimates....	62,018.54
		Gross Loss	1,331.27
	<u>\$63,349.81</u>		<u>\$63,349.81</u>

HASTINGS CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	53,762.10	Mar. 31 By Estimates....	53,837.27
Gross Profit .....	75.17		
	<u>\$53,837.27</u>		<u>\$53,837.27</u>

CHATHAM, WALLACEBURG CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	1,850.18	Mar. 31 By Estimates ...	2,063.17
Gross Profit .....	212.99		
	<u>\$ 2,063.17</u>		<u>\$ 2,063.17</u>

KEMPTVILLE CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	11,439.35	Mar. 31 By Estimates ...	10,879.28
		Gross Loss	560.07
	<u>\$11,439.35</u>		<u>\$11,439.35</u>

ALMONTE CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	15,281.64	Mar. 31 By Estimates....	15,236.26
		Gross Loss	45.38
	<u>\$15,281.64</u>		<u>\$15,281.64</u>

PETERBOROUGH CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	14,617.46	Mar. 31 By Estimates....	14,333.95
		Gross Loss	283.51
	<u>\$14,617.46</u>		<u>\$14,617.46</u>



EAST YORK MAIN PAPE AND DONLANDS CONTRACT

1928		1928	
Mar. 31	To Materials, Wages, etc....	24,767.31	Mar. 31 By Estimates ...
	Gross Profit .....	336.46	25,103.77
		<u>25,103.77</u>	<u>\$25,103.77</u>

PRESCOTT CONTRACT

1928		1928	
Mar. 31	To Materials, Wages, etc....	9,439.17	Mar. 31 By Estimates ...
			Gross Loss
			1,588.97
		<u>\$ 9,439.17</u>	<u>\$ 9,439.17</u>

OLD MILL ROAD CONTRACT

1928		1928	
Mar. 31	To Materials, Wages, etc....	1,275.56	Mar. 31 By Estimates ...
	Gross Profit .....	102.19	1,377.75
		<u>\$ 1,377.75</u>	<u>\$ 1,377.75</u>

WALLACEBURG CONTRACT

1928		1928	
Mar. 31	To Materials, Wages, etc....	9,540.81	Mar. 31 By Estimates ...
			Gross Loss
			1,419.44
		<u>\$ 9,540.81</u>	<u>\$ 9,540.81</u>

STRATFORD GAP CONTRACT

1928		1928	
Mar. 31	To Materials, Wages, etc....	3,326.95	Mar. 31 By Estimates ...
	Gross Profit .....	338.09	3,665.04
		<u>\$ 3,665.04</u>	<u>\$ 3,665.04</u>

DANFORTH GAP CONTRACT

1928		1928	
Mar. 31	To Materials, Wages, etc....	4,879.67	Mar. 31 By Estimates ...
	Gross Profit .....	655.73	5,535.40
		<u>\$ 5,535.40</u>	<u>\$ 5,535.40</u>

LEASIDE BRIDGE CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc.....	8,105.66	Mar. 31 By Estimates ...	8,105.50
		Gross Loss	.16
	<u>\$ 8,105.66</u>		<u>\$8,105.66</u>

EAST YORK PAPE AVENUE NORTH CONTRACT

1928		1928	
Mar. 31 To Materials, Wages, etc ...	77,552.89	Mar. 31 By Estimates ...	77,647.76
Gross Profit .....	94.87		
	<u>\$77,647.76</u>		<u>\$77,647.76</u>

ONTARIO AMIESITE, LIMITED

TRADING ACCOUNT FOR YEAR ENDING MARCH 31, 1928

1928		1928	
Mar. 31 To Amiesite on Hand	46.75	Mar. 31 By Contract Sales	236,366.24
Purchases .....	662.32	Sales .....	801.60
Commission .....	5,740.10	Sales .....	21,925.77
Demurrage .....	263.00	Sales Tax .....	243.63
General Expense.....	4,133.73	Freight and	
Sales Expense .....	3,644.99	Hauling .....	46.64
Insurance .....	875.00	Amiesite on	
Wages .....	14,119.02	Hand .....	140.00
Plant Maintenance...	2,281.69		
Power .....	1,908.14		
Royalty .....	22,108.65		
Stores .....	5,427.02		
Stone .....	30,247.28		
Liquifier .....	6,566.40		
Asphalt .....	30,225.08		
Lime .....	1,402.07		
Sand .....	709.95		
Small Tools .....	38.30		
Taxes .....	186.45		
Gross Profit .....	128,937.44		
	<u>\$259,523.38</u>		<u>\$259,523.38</u>

ONTARIO AMESITE, LIMITED

PROFIT AND LOSS STATEMENT FOR YEAR ENDING MARCH 31, 1928

1928			1928		
Mar. 31	To Maintenance Gananoque Contract.....	7.80	Mar. 31	By Gross Profit Beardmore Driveway Contract.....	156.61
	Maintenance Belleville Contract .....	1,051.99		Gross Profit Deloro Contract .....	294.64
	Maintenance Bay of Quinte Contract.....	2,301.73		Gross Profit Hastings Contract.....	75.17
	Gross Loss Bloor Street Contract.....	3,361.52		Gross Profit Chatham Wallaceburg Contract.....	212.99
	Gross Loss Bloor Street Contract.....	7,064.95		Gross Profit East York Pape and Donlands Contract	336.46
	Gross Loss Dunnville Contract .....	1,191.83		Gross Profit Old Mill Road Contract.....	102.19
	Gross Loss London Canadian Pacific Roads			Gross Profit Stratford Gap Contract.....	338.09
	Contract .....	588.82		Gross Profit Danforth Gap Contract.....	655.73
	Gross Loss Kitchener Contract .....	326.82		Gross Profit East York Pape Avenue North Contract	94.87
	Gross Loss Napanee Contract .....	5,716.86		Gross Profit Trading Account .....	128,937.44
	Gross Loss Merlin Contract .....	533.46		Profit on Sale of Gravel Pit.....	646.73
	Gross Loss Petrolia Contract .....	370.65		Reserved for Maintenance to Cover Guarantees	
	Gross Loss Tillsonburg, Tavistock, Embro			Expired .....	459.60
	and Princeton Contract .....	1,331.27		Plant Rental .....	5,562.20
	Gross Loss Kemptville Contract.....	560.07		Net Loss .....	11,251.86
	Gross Loss Almonte Contract .....	45.38			
	Gross Loss Peterborough Contract.....	283.51			
	Gross Loss Prescott Contract .....	1,588.97			
	Gross Loss Wallaceburg Contract .....	1,419.44			
	Gross Loss Leaside Bridge Contract.....	.16			
	Advertising .....	3,346.32			
	General Expense .....	2,805.86			
	Expense Crookston .....	348.51			
	Interest and Discount .....	10,264.20			
	Insurance .....	916.92			
	Legal Expense .....	387.70			
	Plant Repairs .....	995.05			
	Automobile Expense .....	948.97			
	Trucks Expense .....	2,028.58			
	Rent .....	1,776.14			
	Salaries .....	38,497.63			
	Stationery .....	680.84			
	Travelling Expense .....	20,250.71			
	Taxes .....	155.82			
	Telephones and Telegrams .....	1,222.53			
	Workman's Compensation Insurance 1926....	399.35			
	Stone Adjustment of Price 1926.....	947.18			
	Bad Debts .....	10.50			
	Reserved for Maintenance to Cover Guarantees	18,702.10			
	Directors Fees .....	7,200.00			
	16-2/3% Reserved for Depreciation on Plant	9,161.74			
	25% Reserved for Depreciation on Automobiles	964.75			
	25% Reserved for Depreciation on Trucks....	2,229.35			
	10% Reserved for Depreciation on Office				
	Furniture .....	66.20			
	Reserved for Income Tax 1928.....	433.97			
		<hr/>			
		\$149,124.68			
		<hr/>			
	Expenses referred to Future operations written off				<hr/>
	above .....	\$15,411.64			\$149,124.68
					<hr/>

ONTARIO AMIESITE, LIMITED

ACCOUNTS RECEIVABLE AS AT MARCH 31, 1928

W. R. Brown .....	35.00
Canadian National Railways .....	188.39
Roy Dayman .....	102.75
Department Public Highways, Sebringville .....	485.63
Dr. J. H. Hess .....	175.00
J. S. Low .....	30.60
F. E. Little .....	49.75
Town of Port Hope .....	107.64
F. W. Pennington .....	55.20
James Morrison Brass Manufacturing Co .....	6.50
Bell & Yates .....	500.00
T. Eaton & Company, Limited .....	39.02
London Street Railway .....	27.90
H. Price .....	1,500.00
Roger Miller & Sons, Limited .....	6,319.62
	<hr/>
	\$9,623.00
	<hr/>

ACCOUNTS PAYABLE AS AT MARCH 31, 1928

Acme Welding Company .....	10.00
Canada Crushed Stone .....	31.50
Carters, Limited .....	19.00
Construction & Engineering, Limited .....	42.00
A. G. Cumming .....	2.96
Chatham Daily News .....	.20
East York Township .....	43.11
Grand & Toy, Limited .....	106.40
Goodyear Tire & Rubber Company .....	54.47
Harpham Bros., Limited .....	13.70
Imperial Oil, Limited .....	455.47
F. W. Inman .....	7.82
McCull Bros., Limited .....	41.00
Office Speciality Company .....	85.55
Town of Port Hope .....	221.25
Richardson, Bond & Wright .....	65.25

United Typewriter Company .....	2.00
Wood, Meen & Paterson, Limited .....	56.97
Wood, Alexander & James, Limited .....	22.80
S. B. Code .....	171.65
Workmen's Compensation Board .....	277.45
G. S. Waring .....	1,484.82
	<u>\$3,215.37</u>

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ONTARIO AMIESITE, LIMITED

PROFIT AND LOSS ACCOUNT GENERAL

1927		1928	
Apr. 1 To Balance .....	74,719.80	Mar. 31 By Balance .....	85,971.66
1928			
Mar. 31 Net Loss .....	11,251.86		
	<u>\$85,971.66</u>		<u>\$85,971.66</u>
1928			
Apr. 1 To Balance .....	\$85,971.66		

ONTARIO AMIESITE, LIMITED

BALANCE SHEET AS AT MARCH 31, 1928

ASSETS				LIABILITIES			
Current Assets				Capital Stock			
Cash on Hand .....	60.07			Authorized 1,000 Shares at a Par Value of \$100.00 Each			
Cash in Hands of Employees.....	705.53	765.60		Issued and Fully Paid			
Accounts Receivable (per list).....	—————	9,623.00		1,000 Shares at a Par Value of \$100.00 Each....		100,000.00	
Geo. W. Rayner Advance Re Contracts.....		3,626.65					
Inventory of Materials on Hand.....		2,312.20		Current Liabilities			
Estimates				Accounts Payable (per list).....	3,215.37		
Town of Almonte .....	1,490.60			Bank of Toronto Overdraft .....	5.13		
Counties Northumberland and Durham.....	1,746.00			Bank of Toronto Loan .....	51,000.00		
Robertson and Janin, Limited, Re Forest				Amiesite Asphalt, Limited .....	28,319.31		
Hill Contract .....	5,258.87	8,495.47		Robertson and Janin, Limited .....	70,902.87		
				Robertson and Janin, Limited, Re Port Hope....	1,092.36		
Securities				Directors Fees .....	442.50	154,977.54	
County of Kent .....		1,500.00		Receiver General of Canada .....		433.97	
Drawbacks				Reserves for Depreciation			
Town of Dunville due 1931.....	5,903.04			Plant .....	20,256.03		
Town of East York due 1931.....	6,235.83			Office Furniture .....	118.96		
Town of East York due 1932.....	9,831.51			Trucks .....	2,679.35		
Town of Gananoque due 1930.....	1,480.58	23,450.96	49,773.88	Automobiles .....	964.75	24,019.09	
Fixed Assets							
Plant .....		54,970.38		Reserves for Maintenance to Cover Guarantees		27,866.85	
Tools .....		1,383.74		Unclaimed Wages .....		5.70	
Office Furniture .....		662.05					
Trucks .....		8,917.40					
Automobiles .....		3,859.00					
Camp Equipment .....		1,457.23	71,249.80				
Patents and Processes .....		—————	99,500.00				
Deferred Charges							
Insurance Unexpired .....			807.81				
Profit and Loss Account, Debit Balance			85,971.66				
			—————				
			\$307,303.15				—————
							\$307,303.15

Verified as per our report of this date.

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

Montreal, April 17, 1928.

PLAINTIFF'S EXHIBIT P-49 AT ENQUETE

*Fuller Gravel. Stock accounts of A. W. Robertson, Tummon  
and Consolidated Sand, preferred and Common.*

Name A. W. ROBERTSON

Occupation Contractor.

Address 480 Roslyn Ave, Westmount, Que.

Date	To Or From Whom	Folio	Certif. No.	Transfer No.	Shares	Balance No. of Shares	Cr.
1926	Preferred Shares						
Jan. 27	From Treasury		02		900	900	90000.00
	1928						
Me. 26	From H. C. Tummon		09	16	550	1450	
	1928						
May 7	From F. D. Robertson		10	17	100	1550	
	1928						
May 22	To Cons. Sand & Gravel Ltd.	20		31	1550	∅	

Name A. W. ROBERTSON

Occupation Contractor.

Address 480 Roslyn Ave. Westmount, Que.

Date	To Or From Whom	Folio	Certif. No.	Transfer No.	Shares	Balance No. of Shares	
1926	Common Shares						
Jan. 6	From Treasury			2		1	
Jan. 27	From K. M. Collins & D. M. Howe, (one Sh each)			10		2	
Jan. 27	From Treasury			12		396	399
Nov. 8	From A. W. Robertson to F. D. Robertson			15	5	100	299
Nov. 8	From A. W. Robertson to F. D. Robertson			16	6	60	239
	1928						
Me. 26	From H. E. Tummon			22	15	274	513
May 22	To Cons. Sand & Gravel Ltd.			19	31	513	∅

Name W. E. TUMMON

Occupation

Address Tweed, Ont.

Preferred Shares

Date	To Or From Whom	Folio	Certif. No.	Transfer No.	Shares	Balance No. of Shares
1927						
Aug. 30	From Estate Hugh Quinlan	3	4			
Aug. 30	From Estate Hugh Quinlan	3	5	7	200	200
Nov. 14	From Estate Hugh Quinlan	3	8	13	400	600
1928						
Mch. 26	From A. W. Robertson	09	09	15	550	50
May 22	To Cons. Sand & Gravel Ltd.	20		23	50	∅

Name W. E. TUMMON

Occupation

Address Tweed, Ont.

Date	To Or From Whom	Folio	Certif. No.	Transfer No.	Shares	Balance No. of Shares
1927 Common Shares						
Aug. 30	From Estate Hugh Quinlan	4	17		25	
Aug. 30	From Estate Hugh Quinlan		18	8	75	100
Nov. 14	From Estate Hugh Quinlan	4	21	14	199	299
1928						
Mch. 26	To A. W. Robertson		22	16	274	25
May 22	To Cons. Sand & Gravel Ltd.	19		23	21	4
May 22	To John E. Russell	21		24	1	3
May 22	To G. G. Robinson	22		25	1	2
May 22	To F. W. Thompson	23		26	1	1
May 22	To W. E. Newmarsh	24		27	1	∅



Name CONSOLIDATED SAND & GRAVEL Limited

Occupation

Address Toronto.

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Date	To Or From Whom	Folio	Certif. No.	Transfer No.	Shares	Balance No. of Shares
1928	Common Shares					
May 22	From F. D. Robertson	6		22	260	260
May 22	From W. E. Tummon	13		23	21	281
May 22	From G. W. Raynor	15	24	28	100	381
May 22	From S. McCord	17		29	100	481
May 22	From A. B. Collins	11		30	1	482
May 22	From A. W. Robertson	2		31	513	995

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Name CONSOLIDATED SAND & GRAVEL Limited

Occupation

Address Toronto.

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Date	To Or From Whom	Folio	Certif. No.	Transfer No.	Shares	Balance No. of Shares
1928	Preferred Shares					
May 22	From W. E. Tummon	12		23	50	50
May 22	From G. W. Rayner	14	11	28	200	250
May 22	From S. McCord	16		29	200	450
May 22	From A. W. Robertson	1		31	1550	2000

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DEFENDANT'S EXHIBIT D-R-25 AT ENQUETE

*Details of dividends*

10

A. W. ROBERTSON LIMITED. — MONTREAL.

DETAILS OF DIVIDENDS.

1926.					
Feb.	8th.	.....	15,860.00		
July	23rd	.....	15,860.00		
Oct.	4th	.....	7,930.00		
			<u>          </u>		
20		25%	.....	39,650.00	39,650.00
1927.					
Jan.	2nd.	10%	.....	15,875.00	
May	15th.	15%	.....	23,812.50	
		25%	.....	39,687.50	39,687.50
1928.					
Sept.	17th.	30%	.....	47,625.00	47,625.00
1929.					
30	June	2nd	30%	.....	47,625.00
				<u>          </u>	<u>          </u>
					\$174,587.50
					<u>          </u>

Certified Correct.

P. C. Shannon Son Co.

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**DEFENDANT'S EXHIBIT D-R-21 AT ENQUETE**

*Statement of dividends paid by A. W. Robertson*

A. W. Robertson Limited — Montreal.

Statement of all Dividends declared and paid by A. W. Robertson Limited, Montreal.

1926			1926		
Feb. 8	Hugh Quinlan 10%	15,960.00	Feb. 8	A. W. Robertson ...	15,860.00
				L. N. Leamy .....	10.00
				J. L. Perron .....	10.00
				I. Rinfrit .....	10.00
July 23	Hugh Quinlan 10%	15,860.00	July 23	A. W. Robertson ...	15,860.00
				L. N. Leamy .....	10.00
				J. L. Perron .....	10.00
				I. Rinfrit .....	10.00
Oct. 4	Hugh Quinlan 5%	7,930.00	Oct. 4	A. W. Robertson ...	7,930.00
				L. N. Leamy .....	5.00
				J. L. Perron .....	5.00
				I. Rinfrit .....	5.00
1927			1927		
Jan. 24	Hugh Quinlan 10%	15,875.00	Jan. 24	A. W. Robertson ...	15,875.00
May 18	Hugh Quinlan 15%	23,812.50	May 18	A. W. Robertson ..	23,812.50
1928			1928		
Sept. 15	Estate Hugh ) Quinlan) 30%	47,625.00	Sept. 15	A. W. Robertson ..	47,625.00
1929			1929		
Jan. 2	Estate Hugh ) Quinlan) 30%	47,625.00	Jan. 2	A. W. Robertson ..	47,625.00
		174,587.50			174,662.50
1930			1930		
Jan. 9	Estate Hugh ) Quinlan) Division of Assets made by Liquidators (Bonds) with approval of Inspectors	124,199.65	Jan. 9	A. W. Robertson .. Division of Assets made by Liquidators (Bonds) with approval of Inspectors	124,199.65
July 19	Estate Hugh ) Quinlan) Division of Properties and Cash made by Liquidators with approval of Inspectors	25,000.00	July 19	A. W. Robertson .. Division of Dredging Plant made by Liquidators with approval of Inspectors	25,000.00
Aug. 2	Estate Hugh ) Quinlan) Division of Bonds	45,000.00	Aug. 2	A. W. Robertson .. Division of Bonds..	45,000.00
		<u>\$368,787.15</u>			<u>\$368,862.15</u>
Summary showing Total Distribution					
	Hugh Quinlan .....	368,787.15			
	A. W. Robertson, etc	368,862.15			
		<u>\$737,649.30</u>			

Certified correct

P. C. Shannon Son & Co.

Auditors.

PLAINTIFF'S EXHIBIT P-74 AT ENQUETE .

*Letter to Mr. Lyall.*

Montreal, February 24th, 1926.

10 Dear Mr. Lyall,

On the 20th day of November we entered into the following agreement:—

20 “We, the undersigned, William Lyall, Contractor of the City and District of Montreal and Angus W. Robertson, of the City of Westmount, hereby declare that we are tendering for the Steel gates on the Welland Ship Canal, such tender to be lodged at Ottawa, in the Department of Railways & Canals on the 24th of November inst, before twelve o'clock noon, such tenders to be made in the name of the Steel Gates Company, and to be signed by ourselves.

Mr. Angus W. Robertson is supplying the necessary funds for the deposit with the tender, and the tender has been prepared by Mr. William Lyall.

Should the contract be awarded to us, we will share equally in the profits and losses.”

30 (Signed) William Lyall,  
A. W. Robertson.

Witness:  
(signed) J. L. Perron.

Should we succeed in obtaining the contract contemplated by the said agreement, same shall be cancelled and replaced by the following;—

40 You will hand over to me the securities which I deposited as a guarantee to obtain this contract and this on or before the tenth day after signing contract.

When the securities have been returned to me my interest in the contract will cease save and except that you will pay me in settlement of my rights, the sum of One hundred thousand dollars (\$100,000.00) payable as follows;—Twenty five thousand dollars (\$25,000.00) on the day I receive my securities, and twenty five thousand dollars (\$25,000.00) yearly thereafter for three years.

Yours faithfully,

PLAINTIFF'S EXHIBIT P-75 AT ENQUETE

*Letter to Mr. W. Lyall.*

10

Montreal, March 8th, 1926

William Lyall, Esq.,  
Montreal.

Dear Mr. Lyall:—

On the 20th day of November 1925 we entered into the following agreement:—

20

“We, the undersigned, William Lyall, contractor of the City and District of Montreal, and Angus W. Robertson, contractor of the City of Westmount, hereby declare that we are tendering for the steel gates on the Welland Ship Canal, such tenders to be lodged at Ottawa, in the Department of Railways and Canals on the 24th of November instant, before twelve o'clock noon, such tenders to be made in the name of the Steel Gates Company, and to be signed by ourselves.

30

“Mr. Angus W. Robertson is supplying the necessary funds for the deposit with the tender, and the tender has been prepared by Mr. William Lyall.

“Should the contract be awarded to us, we will share equally in the profits and losses.”

(signed) William Lyall  
“ A. W. Robertson

Witness:

40 (signed) J. L. Perron

Should we succeed in obtaining the contract contemplated by the said agreement, same shall be cancelled and replaced by the following:—

You will hand over to me the securities which I deposited as a guarantee to obtain the contract and this on or before the tenth day after the passing of the Order-in-Council awarding us the contract.

When the securities have been returned to me my interest in the contract will cease save and except that you will pay me in settlement of my rights, the sum of One Hundred Thousand dollars (\$100,000) payable as follows:—Twenty-five Thousand Dollars (\$25,000.00) on the day I receive my securities and Twenty-Five Thousand Dollars (\$25,000.00) yearly thereafter for three years.

10 Should, notwithstanding the passing of the Order-in-Council, the contract be not signed with us by the Crown, you will still be obliged to return me the bonds as above provided for, but you will not be obliged to pay me the \$100,000.00 indemnity.

Should you yourself or the P. Lyall & Sons Construction Company Limited neglect to completely fulfill the terms of the above agreement, we will have the right to take over the contract awarded to us on the following terms: — We will pay you Twenty Thousand Dollars (\$20,000.00) cash on the date that we assume the contract and Twenty Thousand Dollars (\$20,000.00) yearly for three (3) years thereafter, and we will also assume your obligations towards Mr. Mattice, namely, pay him twenty per cent (20%) of the net profits and retain him in our employ at the rate of One Thousand Dollars (\$1,000.00) per month until the contract is executed, the said sum of One Thousand Dollars to be deducted from the net profits coming to him.

Yours faithfully,

A. W. Robertson,

30 Witness:  
J. L. Perron.

We, the undersigned, acting through our President, William Lyall, hereby guarantee the fulfillment of the obligations as above mentioned, and agree to be responsible for the fulfillment of such obligations, jointly and severally with the said William Lyall.

P. Lyall & Sons, Construction Company Limited  
per — William Lyall,  
President.

40 Witness:  
J. L. Perron.

I hereby acknowledge having received this day from Steel Gates Company, Limited, all the bonds mentioned in the aforesaid contract.

A. W. Robertson,

Witness:  
William Lyall.

DOMINION OF CANADA

**IN THE SUPREME COURT OF CANADA**

(OTTAWA)

---

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

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**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.

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**THE CASE**

VOL. V. — EXHIBITS

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

**AUGUSTE LEMIEUX, K.C.,**  
Ottawa Agent.

**TANNER & DESAULNIERS,**  
Attorneys for Respondents.