

## P075 Fonds de la famille Gibb

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## P075 Gibb Family Fonds

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Dissolution of  
the Partnership  
of the firm  
of G. & C.

From 31 March

1841

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James S. Little Esq.



June 1<sup>st</sup> 1854

Montreal





On this day the Eleventh of May, in the Year of our Lord One thousand eight hundred and forty one, Before us the undersigned Public Notaries, duly Commissioned and Sworn, in and for that part of the Province of Canada, heretofore constituting the Province of Lower Canada, residing in the City of Montreal, in the said Province,

Personally came and appeared James Duncan Gibb, of the said City of Montreal, Esquire, of the One Part, and Benaiah Gibb, of the same place, Merchant Tailor, of the other part; - which said parties declared unto us said Notaries, that Whereas, the said James Duncan Gibb and Benaiah Gibb have been associated together in Copartnership as Merchant Tailors and Drapers, at Montreal aforesaid, under the style and firm of Gibb and Company, from and since the Eighth day of August, which was in the Year One thousand eight hundred and thirty two.

And Whereas, the said James Duncan Gibb and Benaiah Gibb were and are mutually desirous that the said Copartnership should be dissolved, terminated and put an end to on and from the said thirty first day of March last past.

Wherefore, in pursuance of the said Agreement it is hereby stipulated, that the said Copartnership firm of Gibb and Company composed as aforesaid, of the said James Duncan Gibb and Benaiah Gibb, shall be considered as dissolved since the said thirty first day of March last past, and the same is hereby dissolved



dissolved as of the thirty first day of March last past,  
since which period the said business has been carried  
on by the said Benaiah Gibb individually.

That the said James Duncan Gibb  
and Benaiah Gibb acknowledge to have adjusted  
and settled all their Copartnership accounts up to  
the said Thirty first day of March last, and that  
each has received his equal share or moiety of the  
monies and effects so far realized and adjusted, and  
in respect thereof they do hereby grant to each other  
a full discharge - Errors excepted.

And it is further agreed by and between  
the said James Duncan Gibb and Benaiah Gibb  
that if either party shall discover Errors in the said  
Accounts and Settlements, by which he or they is or are  
aggrieved or injured, it shall be competent for the one  
in whose favor the same are, to proceed against his late  
partner for remedy thereof in such manner and form  
as to law and justice may appertain; provided always  
that he shall not urge the same in deduction of any  
claim or demand the other party may have against  
him by reason of any Bill, Bond, Note, Book debt,  
Obligation or Judgment or for his share of monies  
and effects of the said late Copartnership collected  
or realized since the said Thirty first day of March  
last, or for the rendering of any account in that  
behalf nor shall any plea of errors, claims, matters  
and things in relation to the said late Copartnership,  
or all or any of the accounts thereof, be made a  
plea?



and or all  
plea, bar or defence to any proceedings or actions at Law which the other party may institute for the recovery of payment of any Bill, Bond, Note, Book debt, obligation or Judgment, or for his share of monies and effects of the said late Copartnership collected or realized since the said thirty first day of March last, or for the rendering of any account on that behalf.

And it is declared by the said James Duncan Gibb and Benaiah Gibb that a certain obligation bearing date and executed at Montreal at the Office of Mr B. Doucet, Notary Public, the twenty third day of August one thousand eight hundred and thirty, made and granted by the said Benaiah Gibb to and in favor of the said James Duncan Gibb for the sum of One thousand three hundred and fifty Pounds, lent him on the thirteenth day of May One thousand eight hundred and thirty, is not included in the Settlement of accounts hereinbefore alluded to, but remains in full force and virtue, with Interest thereon from the thirty first day of March last.

And the said James Duncan Gibb hath sold and made over, and he doth hereby sell, assign, transfer and make over unto the said Benaiah Gibb, accepting thereof for himself, all the moiety, share, proportion, right, and Interest of the said James Duncan Gibb in and to the Stock in trade, goods, Wares and Merchandize belonging to the said late firm of  
of



of Gibb and Company.

# Sale  
D. E.

The present <sup>\*</sup>Transfer and Assignment was and is made by the said James Duncan Gibb to the said Benaiah Gibb for and in consideration of the sum of One thousand seven hundred and thirty two Pounds and five pence Halifax Currency, for which sum the said Benaiah Gibb has made and granted to the said James Duncan Gibb his Promissory Note, bearing date the first day of April last past, to wit April One thousand eight hundred and forty one, payable to the said James Duncan Gibb or to his order, two years after date, without Interest, the receipt of which said Promissory Note the said James Duncan Gibb doth hereby acknowledge.

And the said James Duncan Gibb doth further Assign and make over to the said Benaiah Gibb thereof accepting, all his right, benefit and Interest in and to any and all engagements made and entered into by the said late firm of Gibb and Company with Clerks, foremen and apprentices, and the said Benaiah Gibb doth hereby promise to save, keep harmless and indemnify the said James Duncan Gibb his heirs and assigns from all Liability or accountability in this behalf.

That all goods, wares and merchandize ordered from England or elsewhere by the said late firm, shall be received by the said Benaiah Gibb, who hereby promises vinds, and obliges himself to pay for the said Goods, wares and Merchandizes to the perfect exoneration and discharge of the said James Duncan Gibb, his heirs



heirs and assigns.

And, the better to enable the said James Duncan Gibb and Benaiah Gibb to wind up, settle and arrange the business, affairs, and concerns of the said late Copartnership, and to recover, receive and get in all or any of the debts due to the said late Copartnership, Have, and they the said James Duncan Gibb and Benaiah Gibb, do, and each of them doth make, constitute and appoint the other of them, their and his Attorneys and Attorney, and do give and grant unto the other of them full power and authority in the name of the said late firm of Gibb and Company, or in the names or name of either of them jointly or separately, or otherwise as they or either of them may think proper, to and for the use and benefit of them the said James Duncan Gibb and Benaiah Gibb their heirs and assigns; to ask, demand, sue for, recover and receive the whole or any part of the said Copartnership debts, in as full, ample and beneficial a manner to all intents and purposes as they the said James Duncan Gibb, and Benaiah Gibb, or either of them might or could do, or have done, had the said Copartnership not been dissolved and put an end to, as before mentioned.

And in the event of the death of either of the said Parties it shall be lawful for the survivor to continue to act under the power and authority

herein

herein granted and conferred until the Executors of the last Will of the deceased or other his legal representatives shall make other Provision in that behalf.

That the said James Duncan Gibb and Benaiah Gibb respectively bind themselves to account to each other monthly and every month for any and all monies which they or either of them may from time to time receive on account or in payment of any debts due to the said late firm of Gibb and Company, and which shall be shared, divided and paid monthly between them, and to the said James Duncan Gibb and Benaiah Gibb respectively one half or moiety each, or to their heirs, executors, administrators and assigns, except in such Cases as either party shall desire that the said monies be first imputed to the payment of any debt or debts due by the said late Copartnership.

That as the said Benaiah Gibb in his new business may have transactions with persons who were Customers of the late Copartnership, it is hereby agreed that all monies which he shall receive from such persons shall be first imputed upon the debts now due and owing to the said late Copartnership.

That all reasonable travelling expenses, and all other necessary charges and expenses which shall be incurred or laid out in or about the Collection of any of the said Debts or other affairs of the said late firm of Gibb and Company shall be paid, sustained and borne by and out of the Funds



of said paid,  
funds and monies of the said late firm, so that the said James Duncan Gibb and Benaiah Gibb shall bear and pay his and their respective proportionable part or share thereof.

That the services and time of the said James Duncan Gibb and Benaiah Gibb and his Clerks and others in his employ which have been and may hereafter be rendered and devoted to the Collecting and getting in of the said debts or any of them, shall be gratuitous and without charge or remuneration.

That all books of account, documents and Vouchers of the said late firm of Gibb and Company shall be and remain the property of the said James Duncan Gibb and Benaiah Gibb, and their Assigns and legal representatives, and that they and each of them by themselves or through their or his Agent or Attorney, shall at all times have the right of Access thereto, and obtaining Communication thereof, wherever the said Books of account, documents and Vouchers may be, and shall have and take a Copy of the Balance Sheet of the Affairs of the said late firm, which shall be certified by the other his late partner as aforesaid as being a true Copy from the Books of the said late firm.

That a sufficient portion of the Office now occupied by the said Benaiah Gibb or any other Office which he may hereafter have and occupy shall be allowed for managing the affairs of the said late firm, and that accommodation  
for



for the deposit of the Books of Account documents and vouchers of the said late firm in the said Benaiah Gibb's present Office Vault shall be afforded free of charge.

That the said Benaiah Gibb being now in the possession and occupation of the Shop, Office and Workshop, and all and every the premises heretofore in the occupation of the said late Partnership, assumes the lease thereof and of the Dwelling House for three years, to be computed from and after the first day of April One thousand eight hundred and forty one, and pay rent for the whole premises at and after the rate of One hundred and fifty pounds Halifax Currency, per annum, which the said Benaiah Gibb doth promise to pay into the funds of the said late firm of Gibb and Company in equal quarterly payments of Thirty seven Pounds ten shillings each, the first whereof on the first day of July next, and conform to the regulations of Police, or other local or municipal regulations and to pay the Assessments of said premises during said term.

That the said James Duncan Gibb being in the Occupation of part of the said premises as a dwelling, will pay to the said Benaiah Gibb for the same at the rate of Fifty Pounds per annum during his occupation thereof the same to be surrendered by him at his Convenience at any time before the first day of November next.

And for the execution of these presents and of every the premises the said parties hereto have

made

made  
above

made election of domicile at their ordinary places of  
abode above mentioned, Where &c.

Done and Passed at the said  
City of Montreal, the day month and year first above  
and before written, and signed by the said parties hereto,  
with and in the presence of Us said Notaries, these  
presents having been first duly read.

Signed, James Duncan Gibb  
" Benaiah Gibb

Signed, Guilm Cauchy & Co. J. B. Gibb N.E.

A true Copy of the original hereof remaining  
of record in my office. (The marginal note  
is valid.)

J. B. Gibb N.E.

11<sup>th</sup> May 1841.

Dissolution of Copartnership

— and —

Agreement, Between  
James Duncan Gilt Esq

— and —

Benaiah Gilt Esq.

(Copy)

J D Gilt  
ss.





**On this Day** the *Twentieth* of January in  
the year of our Lord one  
thousand eight hundred and Seventytwo, Before the  
undersigned Public Notary duly commissioned & sworn  
in and for the Province of Quebec in the Dominion of  
Canada, residing in the City of Montreal in the said  
Province.

Personally Come and Appeared James  
Duncan Gibb of the said City of Montreal Merchant  
Tailor of the first part, and Robert Darling of the  
same place Merchant Tailor of the second part, Which  
said parties declared unto me the said Notary as follows.

Whereas the said parties of the first part and  
second part have been and still are Copartners in trade  
together as Merchant Tailors at the said City of  
Montreal under the style and firm of "Gibb & Company,"  
since the first day of March eighteen hundred and  
sixty seven, and are desirous of continuing & extending the  
the said partnership for a further term of five years  
to be computed and reckoned on and from the first  
day of February next (1872).

Now therefore these presents and I the said  
Notary Witness that the said parties did and do hereby  
agree to continue the said Copartnership of "Gibb  
& Company," as Merchant Tailors at the City of Montreal  
aforesaid for five years from the said first day of  
February next, (1872) under the stipulations, provisions,  
conditions and agreements hereinafter expressed and  
declared of and concerning the same, that is to say,  
That



That the said James Duncan Gible and Robert  
Dorling shall give and devote their whole time and  
attention, and to the utmost of their power and  
ability, promote the interest of their said Copartnership  
concerns, and that neither of them shall without the  
consent in writing of the other of them, at any time  
during the term of the present Copartnership, engage,  
or be interested or concerned in, or derive any emolu-  
ment from any other business, trade or speculation  
whatever except entered into by mutual consent, and  
for the general benefit of the said concern.

That there shall be kept for the said Copartnership  
and its affairs, and all transactions arising thereout  
proper, perfect, just and true Books of account after  
the manner of other merchants, or in such other manner  
as may be agreed upon between the said parties, which  
said Books shall be balanced yearly and every year  
during the present intended Copartnership on the  
first day of February in each year or at any other period  
that may be agreed upon between the said parties, when  
stock shall be taken in a regular and mercantile  
like manner, the said Books to be used in common  
between the said parties, so that either of them may  
have free access thereto without any interruption from  
the other, and also that a valuation of all property  
appertaining to the said Copartnership, whether  
moveable or immovable, including stock in trade  
utensils and fixtures shall be made and taken on  
the first of February in each year, or at any other  
period that may be agreed upon, and a valuation  
fixed



✓ And thereon,

That in balancing the Books all charges and expenses attending the said business shall be deducted and allowed before striking any division of the profits, as also interest at the rate of Seven per centum per annum to each of the said partners on the Capital Stock advanced, or which may hereafter be advanced by them respectively, and interest on any and all sums advanced and paid by either of them the said partners into the said joint business,

That all engagements with Foremen, Clerks or apprentices shall be assumed by the said firm hereby formed,

That in the event of there being in any particular year, no profits, but a loss, upon the said Copartnership business, such loss shall be borne by the said parties in the proportions to their respective shares of profits as hereinafter mentioned

The said A. G.  
shall not draw  
more

That neither of the said parties during the continuance of the present copartnership shall withdraw more money's out of the said concern than is necessary for his actual expenses, and the sums so to be drawn shall not exceed the following amounts. That is to say, by the said James Duncan Gibb the sum of Two thousand Pounds or Eight thousand dollars currency, and the said Robert Darling the sum of One thousand Pounds or Four thousand Dollars currency per annum, during the term of the present agreement, and that neither of them shall take out of the Stock, or the Cash thereof, or the Capital



Capital of the said firm, any further sum for his own separate use without the consent of the other of them for that purpose first had and obtained in writing under his hands.

That no business of importance connected with the Copartnership hereby formed shall be transacted by either of the said parties without the knowledge and consent of the other two partners.

That all checks granted by the said firm shall be signed by the said James Duncan Gibb when in Montreal, and during his absence by the said Robert Darling.

That neither of the said Copartners shall at any time during the continuance of the present Copartnership without the consent in writing of the other become bail or security in any shape or manner whatever, or be at liberty under any circumstances whatever to sign, use, or employ the name, firm or credit of the said Copartnership firm hereby formed in any transaction of notes or Bills of accommodation in any manner howsoever, or any instrument in writing, or even his or their own individual name or names whereby the said Copartnership, or the said individual partner might become security for any person or persons whomsoever during the continuance of the present Copartnership, nor shall they or either of them lend any sum or sums of money to any person or persons whomsoever; and in the event of their or either of them so doing, and the said firm or the other partner being thereby put to loss, damage or expense the



the said partner who shall have committed a breach of this stipulation shall be individually held liable for all such loss, damage or expence, and shall pay to the other his partner the further and additional sum of Four Thousand dollars said Currency as a penalty for his so doing,

That each of the said Copartners shall punctually pay his private debts, and indemnify the said Copartnership and its effects from all claims on account thereof.

That all gains profits and increase after the deductions before mentioned that shall come from or arise by reason of the said joint business shall be divided between the said Copartners in the following proportions to wit, To the said James Duncom Gibb, Five eighths, and to the said Robert Darling Three eighths thereof during the said term,

out

And in case the said Copartnership shall be continued after the expiration of the said term of Five years, then the profits of the said concern shall be equally divided between the said James Duncom Gibb, and the said Robert Darling, except as herein after mentioned, Provided however and it is hereby agreed by and between the said parties hereto that at the expiration of two years from the said first day of February next (1872) the said James Duncom Gibb shall be at liberty should he so desire it, (and the said Robert Darling doth hereby authorize him to do so, notwithstanding any law or custom to



to the contrary) to admit Mr. Alexander Gibb of London in England Gentleman to be a Copartner in the said firm, and that then and from thenceforth during the remainder of the said Copartnership hereby formed, the said Alexander Gibb shall receive as his proportion of the said profits of said business one sixteenth part or proportion thereof, and the remaining fifteen sixteenths ( $\frac{15}{16}^{th}$ ) thereof shall be equally divided between the said James Duncan Gibb, and the said Robert Darling in the proportions of three eighths thereof to the said Robert Darling and five eighths to the said James Duncan Gibb for the unexpired term of the said Copartnership hereby formed. But if the said Copartnership shall be continued after the expiration of the term of five Years, then the said profits shall be divided thereafter as follows. One sixteenth thereof to the said Alexander Gibb, and the balance of Fifteen sixteenths ( $\frac{15}{16}^{th}$ ) to be equally divided between the said James Duncan Gibb, and Robert Darling.

That in order to insure the proper and advantageous working of the concern hereby formed, it is indispensable that the said James Duncan Gibb and Robert Darling take upon themselves the particular duties to which each is best fitted. It is therefore understood and agreed that the former shall attend more particularly to the duties of the front shop, the waiting on customers, and superintending the haberdashery department, which requires the constant vigilance of a partner to prevent losses, and that the



the said Robert Darling shall devote his attention more particularly to the cutting department and mechanical portion of the business, and also to the management of the Foremen, and men in the work shops.

That the copartnership firm hereby formed agree to pay the rent of the shop and offices now in the occupation of the <sup>present</sup> existing firm, which includes the whole building.

That in the event of either of the said parties dying before the expiration of this contract, the same shall be continued till the next Stock taking, when the survivor shall have the option to take the whole stock of goods, wares, merchandize, shop and other fixtures and effects, in fine everything belonging to the said Copartnership except the moneys, debts, and assets belonging to and payable to the said Copartnership firm which are to be collected & accounted for as hereinafter mentioned, and in such case to pay up the deceased partners share to his representatives as the same shall stand then ascertained, and which shall be payable by equal instalments at six, twelve, eighteen and Twenty five months from the date of the death of such deceased partner, with interest at the rate of Seven per centum per annum, on the said instalments to be computed from the day of the said deceased partner's death, And the survivor shall, if so required, also be obliged to find security to the representatives of the said deceased partner to the extent of the said instalments



instalments as aforesaid, and shall thereupon enter and be bound by Bond unto the Executors administrators and assigns of such deceased partner for the punctual payment of the said instalments; and also in such case that all debts due by, & to the said Copartnership shall be paid, got in and collected by the said survivor with all convenient speed; that all such debts collected and received by the said survivor shall be divided every month between the said survivor, and the heirs and legal representatives of such deceased partner in the proportions to which they are entitled to receive the same, or the said survivor shall close, terminate and wind up the said Copartnership's business, and every thing therewith connected, and sell and dispose of the stock in trade, goods and merchandize belonging to the said firm by public or private sale, as such survivor, and the heirs and representatives of such deceased partner may deem fit & proper.

That at the dissolution of the copartnership hereby formed by the expiry of this agreement, if the said parties shall not agree to renew it, the said James Duncan Gibb, if he shall be inclined to continue the business shall have the option to do so, on paying out the share of stock and profits belonging to the said Robert Darling or the same shall stand ascertained at the balance to be taken at that time, by instalments at six, twelve, eighteen and twenty four months from the date of said dissolution, with interest on the two last instalments

sum



firm and after the end of the first year. But if the said James Duncumb shall decline to continue the business, the said Robert Darling shall have the option to continue the said business, he paying out the share of the said James Duncumb by the instalments above mentioned, with interest as is before mentioned. Either of the partners continuing the business being always obliged to find sufficient and undoubted security to the satisfaction of the retiring partner to the full extent of the instalments of the share of the stock and profits of the partner retiring. But if neither of them shall continue the business then the same shall be wound up by the partners as follows, that is to say,

The stock & goods on hand and property of the said firm shall be sold by public Auction, and the outstanding debts due the Company shall be collected with all convenient speed unless either of the partners shall agree to take the said goods and debts at the menial value at which they are entered in the Books of the said firm at the annual balances or at such other valuation as shall be agreed on at the time. And before any division of the proceeds among the said partners, the whole debts & claims against the said Copartnership firm shall be paid & liquidated and discharged; and after deducting the necessary expenses of management, the remaining funds shall be then divided among the partners in proportion to the amount of their respective shares at the end of every month or oftener if convenient.

And



And for the execution hereof the said parties have made election of domicile at their ordinary places of abode above mentioned. Where &c.

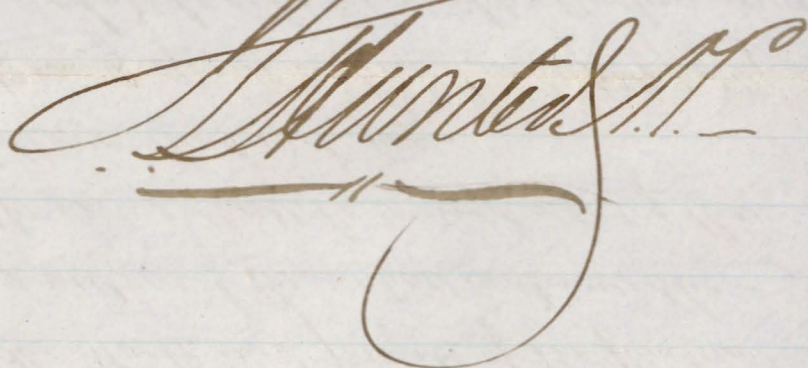
Done and Passed at the said City of Montreal in the Office of J. S. Hunter the said Notary under the Number Seventeen thousand four hundred and Seventy four, and signed by the said parties hereto with me the said Notary, these presents having been first duly read.

(Signed) Jas. D. Gibb.

— Robt. Darling

— J. S. Hunter N<sup>o</sup>.

A true copy of the original hereof remaining of record in my Office. one word obliterated is marked.

J. S. Hunter N<sup>o</sup>.



30th January 1873.

**Effie's  
of  
Competition**

Between

James Duncan Pitt Esq<sup>r</sup>

and

Robert Darling Esq<sup>r</sup>

*Copy*

*J. S. Hunter & Co.*



The simplest and clearest plan is for the Junior partner to borrow the whole amount of his share of capital from the Senior partner (and if so arranged to give him a Bill for the same stating that he the Junior partner may pay off any part of his borrowed share of capital as he is able from which date the interest on such portion would cease.

---

It is very probable that there would not be the full amount of the ready money capital in the Bank on the day of the commencement of the partnership. In such case the senior partner must owe the difference for a short time which would only be till he gets in some of his debts on Ledger.

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To show what amount of Capital A Gibb has borrowed and what amount he has paid off open a Loan account-

Alexander Gibb of Montreal in  $\frac{1}{2}$  with J D Gibb of same place (Loan  $\frac{1}{2}$ )

Received

1880 Jan 1 J D Gibb loaned A Gibb £4500.---  
 at 7% being his proportion of  
 capital in firm of Gibb & Co. } 4500 - -  
 Interest on £1500.--- for 10 days } 2 17 6  
 Interest on 3000.--- for 12 days } 19 2

Paid

1880 Jan 10 By loan from B Gibb & Son off the  
 Shipping  $\frac{1}{2}$  } 1500 - -  
 7% on £1500.--- for 10 days. } 2 17 6  
 " 12 " Cash } 500 - -  
 7% on £500.--- for 12 days } 19 2



	£	s	d
Capital of Firm. Stock 10,000			
Ready Money 2,000			
	12,000	4500	—

A Gibb has invested in Land £1500...			
10% 10% by Loan from B. Gibb Junr £500...			
	2000	—	—

B. Gibb Junr agrees to lend A. Gibb £1500... more at 5% making with the £500... already lent £2000... and A. Gibb agrees to mortgage his Land of the value of £2000... over to B. Gibb Junr as security.

Mortgage of Land			
	2000	—	—

### Assets of A. Gibb

Borrowed from B. Gibb Junr @ 5% £2000...			
Cash in hand	600	2600	—
Rent from Land £80... per ann.			
In 1882 Life Ins <sup>ce</sup> say £600...			

### Liabilities of A. Gibb

To B. Gibb Junr 5% Int <sup>n</sup> on £2000...			
" I. D. Gibb 7% Int <sup>n</sup> on £4500...			
Less Loan off Ship 3% 1500...	2000	—	—
" Cash in hand say 500...	2500	—	—
	175	—	—



- 11 The profits to be divided in the share as follows  
 A B share & C D share & to be carried  
 to the credit of each partner after the balance sheet  
 is struck
- 12 Within six calendar months after the determination  
 by notice the debt shall be paid & the effects  
 divided between the partners
- 13 If either partner shall die the survivor shall have  
 the option of purchasing the interest of the  
 deceased partner in the stock capital & effects  
 of the partnership as valued in the last genera  
 lise & the valuation in clause 10 the executors  
 of said partner shall be entitled to his share  
 of the profits to the next quarter day after  
 his decease
- 14 Any dispute shall be referred to two arbitrators  
 & their umpire whose award shall be final

Liquid sealed & delivered by the above  
 named parties in the presence of

I & of } two witnesses & their addresses Q. S.  
 L. H. of. }

C. S.



Witness of any of the partners at end of partnership  
 sent to keep in the business, then last time



- A. B. & C. D. agree to become partners;
- 1 The partnership business to be that of Tailors & to be carried on at N<sup>o</sup> address in the name of (Firm's name)
  - 2 The partnership to commence January 1<sup>st</sup> 187 & to continue for number of years
  - 3 Either partner may determine the partnership on any first of January by giving the other six months notice in writing
  - 4 The capital of the partnership shall consist of the sum of £ which shall include the stock valued at £ & ready money £ B D
  - 5 Additional capital may be advanced to the firm by either partner at seven per cent. if required
  - 6 The rent, wages, taxes & all outgoings connected with the business to be paid out of the capital & profits of the business.
  - 7 Either partner shall draw out of the firm of ~~the~~ anything for his private use but his share of profit shall be carried to his private a/c at time of division.
  - 8 & No liability to be undertaken by either partner in the name of the firm or trade or business entered into on bond or bail surety or security taken or bill or promissory note drawn endorsed or accepted by which the property of the partnership may be lost or endangered.
  - 9 Books of accounts shall be kept & each partner to have free access to them.
  - 10 On the first day of January 1881 & on the first day of January in each succeeding year a balance shall be struck & written into two books & signed by each partner & they shall be bound by each book unless they find a manifest error.



# Province of Quebec

## REVISED STATUTES, 1909

### Title IV, Chap. V, Part II, Div. III, Sec. XIX

An Act to provide for a tax on transfers of shares, bonds, debentures or debenture-stock.

**H**IS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1360. In order to provide for the exigencies of the public service, there shall be levied, in accordance with the rules hereinafter set forth, a tax upon every change of ownership consequent upon the sale, transfer or assignment of shares, bonds, debentures or debenture-stock issued by any corporation or company, made or carried into effect in this Province; but the first delivery by the corporation or company, of such shares, bonds, debentures or debenture-stock, in order to affect an issue, is not subject to the tax imposed by this article. (*6 Ed. VII, c. 12, s. 1; 1 Geo. V, c. 11, s. 1.*)

1361. Such tax shall be paid in money or in adhesive stamps, issued according to the laws of this Province, and particularly in accordance with the provisions of section twenty-third of this chapter respecting stamps (Articles 1443 to 1479), and with any order in council passed or to be passed respecting the same. (*6 Ed. VII, c. 12, s. 2.*)

1362. The amount of money which shall be paid or of stamps which shall be affixed shall be two cents for every hundred dollars or fraction thereof of the par value of such shares, bonds, debentures or debenture-stock, sold, transferred or assigned. (*6 Ed. VII, c. 12, s. 3.*)

1363. In case the evidence of such sale, transfer or assignment, consists in the entry made in a book or register kept in the Province by the corporation or company, if the payment is made in stamps, the stamps shall be affixed, at the time of the entry, upon the page of the book or register upon which the entry is made, as near as may be to the said entry.

In cases where such sale, transfer or assignment takes place by the mere delivery or handing over of the certificate or of the security, or when the book or register of the corporation or company is kept outside the Province, the stamps shall be affixed or the tax paid in such manner as the Lieutenant-Governor in Council may, from time to time, determine. (*6 Ed. VII, c. 12, s. 4.*)



may require concerning each sale or transfer or registration of transfer.

In the case of companies or corporations of which the shares, bonds, debentures or debenture-stock are sold or transferred upon an incorporated stock exchange, the Provincial Treasurer may accept the return of such stock exchange in lieu of the return required by the first paragraph of this article.

Such return shall be attested by the affidavit of the president or secretary of the company or corporation or trust company, as the case may be. (6 Geo. V. c. 14, s. 1.)

1368b. Any company, corporation or stock exchange neglecting or refusing to comply with the provisions of article 1368a shall incur a penalty of ten dollars for every day during which the default continues and every director, manager or secretary of such corporation, company or stock exchange who knowingly allows such default, shall incur the like penalties. (6 Geo. V. c. 14, s. 1.)

1369. The Lieutenant-Governor in Council, upon the report of the Provincial Treasurer to the effect that there is reason to believe that any such corporation, company, firm or person is evading payment of the tax imposed by this section, may require any judge of the Superior Court to issue a subpoena *ex parte* calling upon any such person or on any officer of any such corporation or company, or member of any such firm to appear before him, and he may be there examined under oath concerning any sales, transfers, or assignments in respect of which the tax is exigible and is not shown to have been paid, and no person shall be admitted to such examination except counsel for the Crown and for the parties interested. (6 Ed. VII, c. 12, s. 10.)

1370. The Lieutenant-Governor in Council may make, amend, replace and repeal all regulations which may be necessary for the carrying of this section into effect; and may, further, provide that where such sales, transfers, or assignments are made through any recognized stock exchange, the tax may be paid in money in lieu of stamps under such regulations as he may think necessary for the protection of the public revenue; all which regulations shall come into force as soon as they are published in the *Quebec Official Gazette*. (6 Ed. VII, c. 12, s. 11.)

1371. Articles 1448 to 1454 shall apply to this section. (6 Ed. VII, c. 12, s. 12.)

1372. This section shall not apply to any transfer or assignment of shares, bonds, debentures or debenture-stock made *bonâ fide* for the security of loans nor to the re-transfer or re-assignment of the same to the borrower, nor to any transmission owing to death. (6 Ed. VII, c. 12, s. 13.)

1373. The persons appointed to collect the tax imposed by this section shall be known as stock tax-collectors. (6 Ed. VII, c. 12, s. 14.)



1364. The stamps shall in all cases be supplied and affixed by the vendor, transferror or assignor, unless the sale, transfer or assignment is effected through a broker, in which case, the broker shall affix the stamps, and may recover the cost thereof from the vendor, transferror or assignor. (6 Ed. VII, c. 12, s. 5.)

1365. Immediately after having been affixed, the stamps shall be obliterated by the person who has affixed them, as provided for by article 1472. (6 Ed. VII, c. 12, s. 6.)

1366. No corporation or company shall enter or permit the entry, in any book or register under its control, of any such sale, transfer or assignment, unless the tax be paid when the entry is made.

In default of payment of the tax, the transferror and the transferee shall each be liable to a penalty not exceeding five hundred dollars, which shall be recovered with costs by suit in His Majesty's name, before the Superior Court. (6 Ed. VII, c. 12, s. 7.)

1367. Any sale, transfer or assignment made through a broker resident in the Province, not a member or the acknowledged attorney of a member of an existing incorporated Stock Exchange, shall be deemed to be made and carried into effect in the Province, unless the Provincial Treasurer shall certify that the contrary has been established to his satisfaction. (6 Ed. VII, c. 12, s. 8.)

1368. For the purpose of ascertaining whether the tax imposed by this section has been paid, the Provincial Treasurer may authorize in writing an officer of his department to examine the books and papers of any corporation, company, firm or person; and any corporation, company, firm or person objecting to such examination shall be liable to the penalty provided in article 1366, which shall be recoverable as therein provided; but the person making such examination shall first be sworn not to disclose any information so acquired by him, except to the Provincial Treasurer. (6 Ed. VII, c. 12, s. 9.)

1368a. On or before the first day of July, in each year, every company or corporation shall make a return to the Provincial Treasurer, showing every change of ownership consequent upon the sale, transfer or assignment of shares, bonds, debentures or debenture-stock made or carried into effect by such company or corporation during the preceding calendar year, together with the amount thereof, at the par value of such shares, bonds, debentures or debenture-stock; and if, during any year, a company or corporation has made no such sale, transfer or assignment, the company is no less bound to make a return to that effect.

Trust companies which act as transfer agents of other corporations or companies, may make such return; but then the return shall give all the details which the Provincial Treasurer





## 6-7 GEORGE V.

### CHAP. II.

An Act to levy a tax on Business Profits.

[Assented to 18th May, 1916.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Business Profits War Tax Act, 1916*.

2. In this Act and in any regulations made under this Act, unless the context otherwise requires,—

- (a) "Minister" means the Minister of Finance of Canada;
- (b) "Board" means the Board of Referees appointed under the provisions of section nine hereof;
- (c) "non-Canadian company" means an incorporated company having its head office or principal place of business outside Canada but having assets in or carrying on business in Canada, either directly or through or in the name of any other person;
- (d) "person" means any individual or person and any partnership, syndicate, trust, association or other body and any body corporate, and the heirs, executors, administrators, curators and assigns or other legal representatives of such person, according to the law of that part of Canada to which the context extends;
- (e) "tax" means the tax, toll or duty authorized by section three of this Act;
- (f) "taxpayer" means any person paying, liable to pay, or suspected by the Minister to be liable to pay any tax imposed by this Act.



Tax imposed.

3. There shall be levied and paid to His Majesty a tax of twenty-five per centum of the amount by which the profits earned in any business exceeded, in the case of a business owned by an incorporated company, the rate of seven per centum per annum, and, in the case of a business owned by any other person, the rate of ten per centum per annum upon the capital employed in such business. Such tax shall be levied against and paid by the person owning such business for each and every accounting period ending after the thirty-first day of December, one thousand nine hundred and fourteen.

Provided, however;—

Amount paid  
under c. 8  
Statutes 1915  
to be  
deducted.

(a) that the amount paid or payable by any person under the provisions of Part One of *The Special War Revenue Act, 1915*, shall be deducted from the amount which such person would otherwise be liable to pay under the provisions of this Act, and the Minister shall have power to determine any questions that may arise in consequence of any difference in the several periods for which the taxes under the said Act and under this Act respectively, are payable, and the decision of the Minister thereon shall be final and conclusive;

Dividends  
from tax  
paying  
company  
exempted.

(b) that the dividends received from the stock of any incorporated company which has paid a tax upon its profits under the provisions of this Act shall not be included when the profits of any business are being determined; and

War taxes of  
allies to be  
deducted.

(c) that the amount of any tax paid by a person under the provisions of the *Finance Act (No. 2) 1915*, passed by the Parliament of the United Kingdom of Great Britain and Ireland or under any legislation for raising revenue for the present war in force in India, or any colony or dependency of His Majesty, or in France, Russia, Italy, Belgium, Japan, Serbia, Montenegro, Portugal and any other country that may hereafter become an ally of His Majesty in the present war, or the colonies or dependencies of any of these countries, in respect of any business liable to taxation hereunder shall be deducted from the amount of the tax that would otherwise be payable by such person under this Act.

Accounting  
period  
defined.

4. For the purposes of this Act an accounting period shall be taken to be the period for which the accounts of the business have been made up, but where the accounts of any business have not been made up for any definite period or for the period for which they have been usually made up, or if a year or more has elapsed without the accounts being made up, the accounting period shall be



taken to be such period and ending on such a date as the Minister may determine.

5. The businesses to which this Act applies are all trades and businesses (including the business of transportation) of any description carried on, or partly carried on, in Canada whether continuously or not except:—

Trades and  
businesses  
included.

- (a) the business of any person the capital employed in which has been throughout the accounting period less than fifty thousand dollars, other than a business which, or twenty per centum or more of which, is or has been the manufacturing or dealing in munitions of war or in materials or supplies of any kind for war purposes;
- (b) the business of life insurance;
- (c) the business of farming and live stock raising; and
- (d) the business of any company, commission or association not less than ninety per cent of the stock or capital of which is owned by a province or a municipality.

Exceptions.

#### COMPUTATION OF PROFITS.

6. The profits shall be taken to be the net profits arising in the accounting period.

Profits  
defined.

2. The profits of a non-Canadian company shall be the net profits arising from its Canadian business including both domestic and export business.

3. No deductions from the gross profits for depreciation or for any expenditure of a capital nature for renewals, or for the development of a business, or otherwise in respect of the business, shall be allowed, except such amount as appears to the Minister to be reasonable and to be properly attributable to the accounting period, and the Minister when determining the profits derived from mining shall make an allowance for the exhaustion of the mines.

No deductions  
for.

Mines.

4. Any deduction made from the gross profits for the remuneration of directors, managers, and persons concerned in the management of the business shall not (unless the Minister, owing to any special circumstances, otherwise directs) exceed the sums deducted for those purposes in the last accounting period ending before the first day of January, one thousand nine hundred and fifteen, and no deductions shall be allowed in respect of any transaction or operation of any nature where it appears, or to the extent to which it appears, that the transaction or operation has improperly reduced the amount to be taken as the amount of the profits of the business for the purposes of this Act.

Increasing  
remuneration  
of directors,  
etc.



Contracts  
extending  
over more  
than one  
accounting  
period.

5. In the case of any contract extending beyond one accounting period from the date of its commencement to the completion thereof and only partially performed in any accounting period there shall (unless the Minister, owing to any special circumstances, otherwise directs) be attributed to each of the accounting periods in which such contract was partially performed, such proportion of the entire profits or estimated profits in respect of the complete performance of the contract as shall be properly attributable to such accounting periods respectively, having regard to the extent to which the contract was performed in such periods.

Companies  
not receiving  
profit earned  
by its  
business.

6. Where an incorporated company conducts its business, whether under agreement or otherwise, in such manner as either directly or indirectly to benefit its shareholders or any of them or any persons directly or indirectly interested in such company by selling its product or the goods and commodities in which it deals at less than the fair price which might be obtained therefor, the Minister may for the purposes of this Act determine the amount which shall be deemed to be the profits of such company for any accounting period, and in determining such amount the Minister shall have regard to the fair price which, but for any agreement, arrangement or understanding might be or could have been obtained for such product, goods and commodities.

#### CAPITAL.

Capital of a  
company.

7. For the purposes of this Act the capital employed in the business of an incorporated company having its head office or other principal place of business in Canada shall be the amount paid up on its capital stock.

Capital of a  
non-Canadian  
Company.

2. For the purposes of this Act the capital employed in the business of a non-Canadian company shall be such portion of the amount paid up on its capital stock as shall bear the same proportion to the amount paid up on its entire capital stock as the value of its assets in Canada bears to the value of its total assets.

How amount  
paid up on  
stock is to be  
determined.

3. For the purposes of this Act the amount paid up on the capital stock of a company shall be the amount paid up in cash. Where stock was issued before the first day of January, one thousand nine hundred and fifteen, for any consideration other than cash, the fair value of such stock on such date shall be deemed to be the amount paid up on such stock; and where stock has been issued since the said first day of January for any consideration



other than cash, the fair value of the stock at the date of its issue shall be deemed to be the amount paid up on such stock. In estimating the value of stock issued for any consideration other than cash, regard shall be had to the value of the assets, real and personal, movable and immovable, and to the liabilities of the company at the date as of which such value is to be determined. In no case shall the value of the stock be fixed at an amount exceeding the par value of such stock.

4. For the purposes of this Act the actual unimpaired reserve, rest or accumulated profits of an incorporated company shall be included as part of its capital. Reserve.

5. The Minister may determine the amount of the capital for the purposes of this Act, of any incorporated company issuing stock after the fifteenth day of February, one thousand nine hundred and sixteen, and if, after the said fifteenth day of February, one thousand nine hundred and sixteen, the capital stock of any incorporated company is increased or additional stock is issued, or if the stock is in any way changed or re-organized in such a manner as to increase the amount of the capital for the purposes of this Act, the Minister may decide whether or not it is fair and proper to include such increase or any part thereof when determining the capital of such company for the purposes of this Act, and the decision of the Minister shall be final and conclusive. Stock issued after 15 February, 1916.

8. For the purposes of this Act the capital employed in the business of any person other than an incorporated company shall be taken to be the fair value of all assets, real and personal, movable and immovable, used in connection with such business in the accounting period. Capital of persons other than companies.

2. Accumulated profits employed in the business shall also be deemed capital. Accumulated profits.

3. Any money or debts borrowed or incurred in connection with the business shall be deducted in computing the amount of capital for the purposes of this section. Debts owing.

#### COLLECTION OF TAX.

9. The Governor in Council may appoint a Board or Boards of Referees. A Board shall consist of not more than three members and the members of a Board shall jointly and severally have all the powers and authority of a commissioner appointed under Part One of the *Inquiries Act*, Revised Statutes of Canada, 1906, chapter one hundred and four. Board of Referees.



Oath.

2. Every member of the Board shall take an oath of office in form I of the schedule to this Act before performing any duty under this Act. All affidavits made in pursuance of this subsection shall be filed with the Minister.

Return  
required.

10. Every person liable to taxation under this Act shall, on or before the first day of July in each year, without any notice or demand, deliver in duplicate to the Minister a return in form J of the schedule to this Act or in such other form as the Minister may prescribe covering each accounting period for which he is liable to taxation. In such return the taxpayer shall state an address in Canada to which all notices and other documents to be mailed or served under this Act may be mailed or sent.

Partnerships,  
etc.

2. The return, in the case of a partnership, syndicate, association or other body, shall be made and signed by a member or officer having a personal knowledge of the affairs of such partnership, syndicate, association or other body, or, in the case of a company, by the president, secretary, treasurer or chief agent having a personal knowledge of the affairs of such corporation, or, in any case, by such other person or persons employed in the business liable, or suspected to be liable, to taxation as the Minister may require.

Enlarging  
time.

3. The Minister may at any time enlarge the time for making any return.

Minister  
may request  
further  
return.

11. If the Minister, in order to enable him to make an assessment, desires further information, or if he suspects that any person who has not made a return is liable to taxation hereunder, he may, by registered letter, require additional information or a return containing such information as he deems necessary to be furnished him within thirty days.

Production  
of books,  
etc.

2. The Minister may require the production or the production on oath by the taxpayer or by his agent or officer of any letters, accounts, invoices, statements and other documents, account and other books relating to the business of any taxpayer liable, or suspected to be liable, to taxation under this Act.

Penalty for  
not making  
return.

12. For every default in complying with the provisions of the two next preceding sections the taxpayer and also the person or persons required to make a return shall each be liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues.



2. Any person making a false statement in any return, or in any information required by the Minister, shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both fine and imprisonment.

Penalty for  
false  
statement.

13. The Minister shall, on or before the first day of September in each year, or on or before such other date as he may in any case or cases prescribe, determine the several amounts payable for the tax, and shall thereupon send, by registered mail, a notice of assessment in such form as the Minister may prescribe to each taxpayer notifying him of the amount payable by him for the tax. The tax shall be paid each year on or before the first day of November following: Provided, however, that if on the first day of July, one thousand nine hundred and sixteen, any person is liable to pay a tax for two or more accounting periods, comprising a period of not less than two years, then such person may pay the tax for the accounting period or periods comprised in the first twelve months on the first day of November, one thousand nine hundred and sixteen, and for the accounting period or periods comprised in the second twelve months on the first day of November, one thousand nine hundred and seventeen, and may pay the tax for the accounting period or periods comprised in the subsequent twelve months on the first day of November, one thousand nine hundred and eighteen.

Assessment  
by Minister.

Payment of  
taxes  
where two  
accounting  
periods  
accrue on  
1st July,  
1916.

In default of payment, interest at the rate of seven per centum per annum shall be paid on such tax until the said tax and interest are paid.

2. The Minister shall not be bound by any return or information supplied by or on behalf of a taxpayer, and notwithstanding such return or information, or if no return has been made, the Minister may determine the amount of the tax to be paid by any person.

3. Any person liable to pay the tax shall continue to be so liable for the period of three years from the time at which such tax would have been payable, and in case any person so liable shall fail to make a return as required by this Act, or shall make an incorrect or false return, and does not pay the tax in whole or in part, the Minister may at any time within the said three years assess such person for the tax, or such portion thereof as he may be liable to pay, and may prescribe the time within which any appeals may be made under the provisions of this Act from the assessment or from the decision of the Board.

Liability to  
pay tax  
continues for  
three years.



4. The tax may be assessed on any person for the time being owning or carrying on the business or acting as agent for that person in carrying on the business, or, where a business has ceased, on the person who owned or carried on the business or acted as agent in carrying on the business immediately before the time at which the business ceased, and where there has been a change of ownership of the business, the Minister may, if he thinks fit, take the accounting period as the period ending on the date on which the ownership has so changed and assess the tax on the person who owned or carried on the business or acted as agent for the person carrying on the business at that date.

Information  
not to be  
disclosed.

14. No person employed in the service of His Majesty shall communicate or allow to be communicated to any person not legally entitled thereto any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act. Any person violating any of the provisions of this section shall be liable on summary conviction to a penalty not exceeding two hundred dollars.

#### ASSESSMENT APPEALS.

Court of  
Revision.

15. The Board shall act as a Court of Revision, and shall hear and determine any appeal made by a taxpayer under this Act in such place in Canada as the Minister may direct.

Notice of  
appeal.

16. Any person objecting to the amount at which he is assessed, or as having been wrongfully assessed, may, personally or by his agent, within twenty days after the date of mailing of the notice of assessment, as provided in section thirteen of this Act, give notice in writing to the Minister in form K of the schedule to this Act that he considers himself aggrieved for either of the causes aforesaid, otherwise such person's right to appeal shall cease and the assessment made shall stand and be valid and binding upon all parties concerned notwithstanding any defect, error or omission that may have been made therein, or in any proceeding required by this Act or any regulation hereunder: Provided, however, that the Minister, either before or after the expiry of the said twenty days, may give a taxpayer further time in which to appeal.



**17.** The Board, after hearing any evidence adduced and upon such other enquiry as it considers advisable, shall determine the matter and confirm or amend the assessment accordingly. The Board may in any case before it increase the assessment. The Board shall send a copy of its decision by registered mail to the taxpayer or his agent or officer. In any case where the appeal is unsuccessful the Board may direct that the person who appealed shall pay the costs or part of the costs of such appeal, and if such appeal is successful the Board may recommend that the costs or any part thereof be paid by the Crown.

Hearing and  
decision by  
Board.

2. The tariff of fees in force in the Exchequer Court of Canada shall apply to such appeals.

**18.** If the taxpayer fails to appear, either in person or by agent, the Board may proceed *ex parte* or may defer the hearing.

Proceeding  
*ex parte*.

**19.** If the taxpayer is dissatisfied with the decision of the Board he may, within twenty days after the mailing of the decision, give a written notice to the Minister in form L of the schedule to this Act that he desires to appeal from such decision. If the taxpayer gives such notice, or if the Minister is dissatisfied with the decision, the Minister shall refer the matter to the Exchequer Court of Canada for hearing and determination in form M of the schedule to this Act, and shall notify the taxpayer by registered letter that he has made such reference. On any such reference the Court shall hear and consider such matter upon the papers and evidence referred and upon any further evidence which the taxpayer or the Crown produces under the direction of the Court, and the decision of the Exchequer Court thereon shall be final and conclusive.

Appeal to  
Exchequer  
Court.

**20.** Except as hereinafter expressly provided, the Exchequer Court shall have exclusive jurisdiction to hear and determine all questions that may arise in connection with any proceeding taken under this Act, and may award costs in connection therewith.

Exclusive  
jurisdiction  
of Exchequer  
Court.

**21.** No assessment shall be set aside by the Board or by the Court upon the ground that there has been any error or omission in connection with any proceedings required to be taken under this Act or any regulation hereunder, but such Board or Court in any case that may come before it may determine the true and proper amount of the tax to be paid hereunder.

No assess-  
ment to be  
set aside for  
technical  
reasons.



## GENERAL.

Tax a debt  
due Crown.

**22.** The tax and all interest and costs assessed or imposed under the provisions of this Act shall be recoverable as a debt due to His Majesty from the person on whom it is assessed or imposed.

Recovery  
of tax, etc.

**23.** Any tax, interest, costs or penalty that may be assessed, recovered or imposed under this Act may, at the option of the Minister, be recovered and imposed in the Exchequer Court of Canada or in any other Court of competent jurisdiction in the name of His Majesty.

Tax, etc.,  
lien.

**24.** Taxes, interest, costs and penalties imposed under this Act shall be a lien and charge upon the property, whether real or personal, movable or immovable, of the person liable to pay the same.

Regulations.

**25.** The Minister may make any regulations deemed necessary for carrying this Act into effect.

Duration of  
tax.

**26.** The provisions of section three of this Act shall not continue in force after the thirty-first day of December, one thousand nine hundred and seventeen.

## SCHEDULE.

## FORM I.

## THE BUSINESS PROFITS WAR TAX ACT, 1916.

I, ....., make oath and swear that I will faithfully and honestly fulfil the duties which devolve upon me as a member of a Board of Referees under *The Business Profits War Tax Act, 1916*.

Sworn before me  
this ..... day  
of ..... A.D. 19...



## FORM J.

THE BUSINESS PROFITS WAR TAX ACT, 1916.  
For Persons other than Incorporated Companies.

Name of Taxpayer.	Address.	Address in Canada to which notices, etc., may be sent.	Capital employed in Business.	Money borrowed and debts due by taxpayer in connection with Business.	Gross Profits.	Net Profits.	Accounting Period.

(Signature).....  
For Incorporated Companies.

71

Name of Company.	Address of Head Office.	Bonds including Debenture Stock.	CAPITAL STOCK PAID UP.		Unimpaired reserve, rest or accumulated profits.	Total of paid up Stock, reserve, rest and accumulated profits.	Gross Profits.	Net Profits.	Accounting Period.	Value of assets in Canada.*	Value of assets outside Canada.*	Profits of Canadian business.*
			Preferred.	Common.								

(Signature).....  
(Rank of Official)

\*This information only required from companies having their head office or other place of business outside Canada.

Address in Canada to which notices, etc., may be sent.....

FORM



## FORM K.

## THE BUSINESS PROFITS WAR TAX ACT, 1916.

In the matter of the assessment of.....

To the Minister of Finance,—

I hereby give notice that I object to the amount at which I am assessed for the following reasons:

*(here shortly describe reasons)*

or I am not liable to taxation under the above Act for the following reasons:

*(here shortly describe reasons).*

Dated this.....day of.....19....

(Signature).....

## FORM L.

## THE BUSINESS PROFITS WAR TAX ACT, 1916.

In the matter of the assessment of.....

To the Minister of Finance,—

I hereby give notice that I am dissatisfied with the decision given by the Board of Referees in this matter for the following reasons:

*(here shortly describe reasons)*

and that I desire to appeal to the Exchequer Court of Canada.

Dated this .....day of .....A.D. 19..



## FORM M.

## THE BUSINESS PROFITS WAR TAX ACT, 1916.

In the matter of the assessment of.....

By virtue of the powers vested in me in this behalf under *The Business Profits War Tax Act, 1916*, I hereby refer the appeal of.....(or my appeal) against the decision of the Board of Referees to the Exchequer Court of Canada for adjudication thereon and enclose herewith the said decision and the other papers relating to the matter.

Dated this.....day of.....A.D. 19..

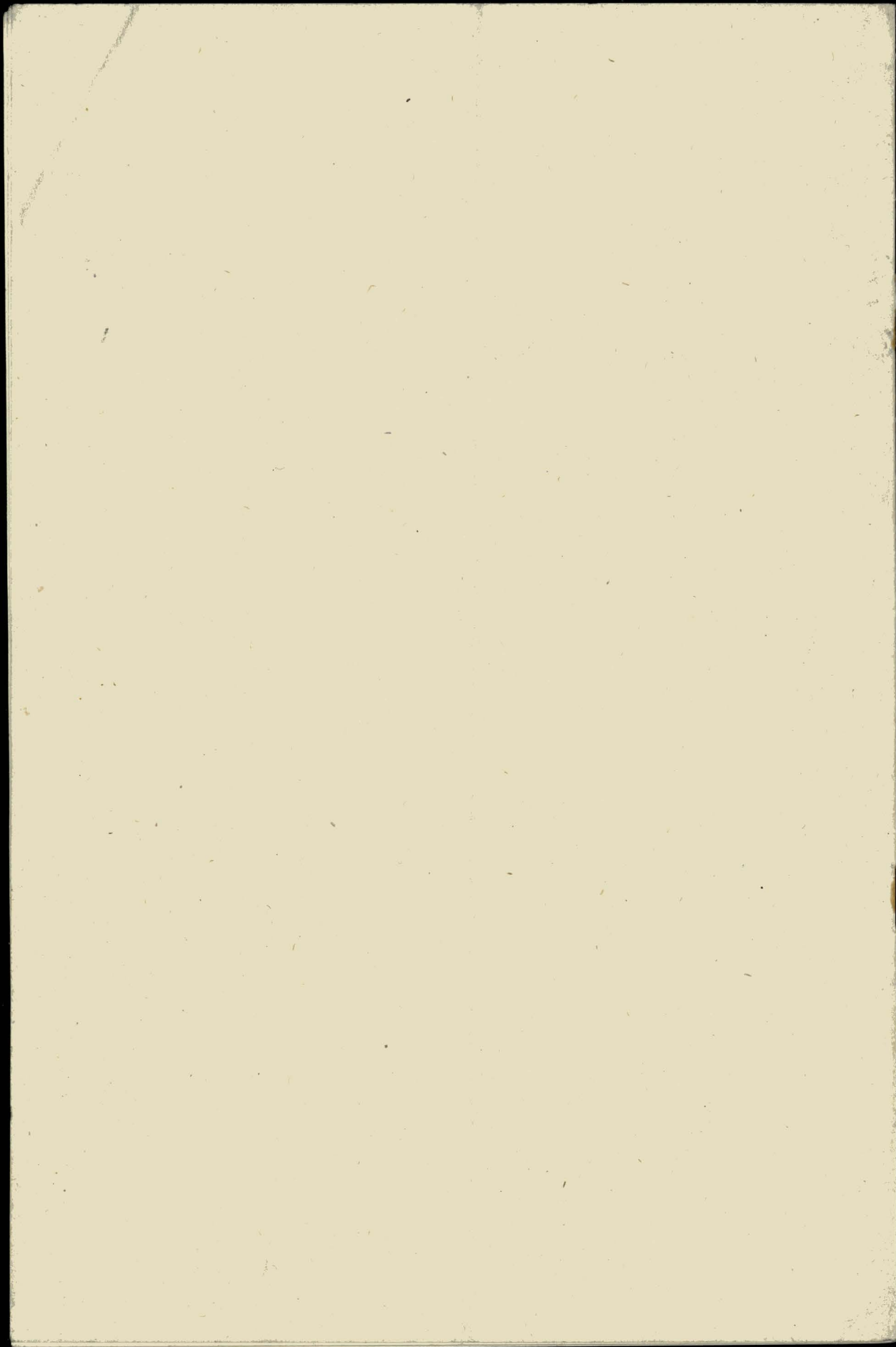
To the Registrar of the  
Exchequer Court  
of Canada.

.....  
*Minister of Finance.*

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OTTAWA: Printed by JOSEPH DE LABROQUERIE TACHÉ, Law Printer  
to the King's most Excellent Majesty.







Gibb & Co. Ltd.,

Montreal, P. Q.

## NOTICE TO TAXPAYER

FINANCE DEPARTMENT,

OTTAWA, June 21, 1916.

### BUSINESS PROFITS WAR TAX ACT, 1916.

Copy of Act enclosed.

Attention is directed to the following sections of the Act:—

Section 2 (d) Defines "person".

" 2 (f) Defines "taxpayer".

" 3 Determines tax payable.

" 5 Businesses liable to taxation.

" 6 Computation of profits.

" 7 Defines capital of incorporated companies.

" 8 Defines capital of individuals and firms other than incorporated companies.

" 10 Provides that the taxpayer shall, on or before the first day of July in each year, deliver in duplicate to the Minister of Finance a return in such form as the Minister may prescribe covering each accounting period for which he is liable to taxation.

" 11 Provides for a return to be made by any "person" suspected of being liable to taxation.

" 12 Penalty for not making return.

" 12 (2) Penalty for false statement in return.

Blank forms of return (in duplicate) are enclosed herewith for completion.

Envelope enclosed for mailing returns.

Further blank forms (if needed) may be had on application to this Department.

Incorporated companies should forward with their returns a copy of the statement of their auditor covering each and every accounting period since the 31st day of December, 1914.

R. W. BREADNER,  
Commissioner of Taxation.



DOMINION OF CANADA

Department of the Secretary of State

## The Companies Act and Amending Acts

OTTAWA, April 1, 1922.

The enclosed summary is required to be made by all companies incorporated under Part I of the Companies Act, Chapter 79 of the Revised Statutes of Canada; by all companies incorporated under prior legislation to which Part I of that Act applies, and by all companies incorporated by special Act of Parliament to which Part II of The Companies Act applies, except loan companies and trust companies to which that Part continues to apply. The particulars required by the summary shall be made as of the 31st of March, 1922, and shall be made in duplicate and filed in duplicate on or before the first day of June, 1922,

Each duplicate shall be signed by the president and the manager, or, if these are the same person, by the president and by the secretary, and shall be verified by their affidavits. One of the duplicates shall be retained by the Department; the other duplicate shall have the date of receipt by the Department endorsed thereon and shall be returned to the head office of the company, where it shall be retained, to be available for perusal or for the purpose of making copies thereof or extracts therefrom by any shareholders or creditors of the company.

There is a penalty of Twenty Dollars per day for default in forwarding the summary to the Department, and every director and manager of the company who knowingly and wilfully authorizes or permits the default is liable to the penalty, which may be recovered on summary conviction.

The fee payable to the Department shall be forwarded with the summary. This fee is calculated on the authorized capital of the company according to the tariff shown hereunder. Cheques should be made payable to The Secretary of State of Canada.

The summary and duplicate should be transmitted by registered mail. Postage is not required.

Further information will be given if required, and forms furnished, on application to the Department.

THOMAS MULVEY,  
Under Secretary of State.

### FEES FOR FILING RETURNS

For filing returns under Section 106 of the Companies Act, as amended by Section 13 of the Companies Act Amendment Act, 1917, the fees payable shall be as follows: (\*)

When the capital stock of the company is \$200,000 or less.....	\$ 5 00
When the capital stock of the company is more than \$200,000, but not more than \$500,000.....	10 00
When the capital stock of the company is more than \$500,000 but not more than \$1,000,000.....	25 00
When the capital stock is more than \$1,000,000.....	25 00
and \$1 on each \$1,000,000 in excess of the first million, but not exceeding \$50 in all.	

For filing return from a company having shares without nominal or par value, the fee payable shall be calculated upon the capitalization of such company shown in such return.

\* Note that fee is based upon the authorized and not upon the paid-up capital of the Company.



DOMINION OF CANADA

ANNUAL SUMMARY

(April 1, 1921—March 31, 1922)

(Return under Section 106 as amended by the Companies Act Amendment Act, 1917)

- (a) The corporate name of the company..... **GIBB & COMPANY, LIMITED**
- (b) The manner in which the company is incorporated, whether by special Act or by letters patent and the date thereof. } ~~Special Act~~  
Letters Patent  
Date *December 1911*
- (c) The place of the head office of the company, giving the street and number thereof when possible. } Street and number **148 ST. JAMES STREET**  
City or town **MONTREAL, P. Q.**  
Province
- (d) The date upon which the last annual meeting of shareholders of the company was held. } *April 18th, 1921*
- (e) The amount of the share capital of the company, and the number of shares into which it is divided. } Authorized capital *\$ 50,000*  
divided into *1,000* shares of \$ *50.* each.
- (f) The number of shares taken from the commencement of the company up to the date of the return. } *1,000* shares.  
*1,000* shares of \$ *50.* each.
- (g) The amount called up on each share..... } shares of \$ each.  
shares of \$ each.
- (h) The total amount of calls received..... \$ *paid up*
- (i) The total amount paid on shares otherwise than in cash, showing severally the amounts paid by services, commissions or assets acquired since the last annual return. } otherwise than in cash  
by services  
by commissions  
by assets
- (j) The total amount of calls unpaid..... \$ *none*
- (k) The total amount of the sums (if any) paid by way of commission in respect of any shares, bonds or debentures, or allowed by way of discount in respect of any bonds or debentures. } Commission on shares \$  
Commission on bonds \$  
Commission on debentures \$ *none*  
Discount on bonds \$  
Discount on debentures \$
- (l) The total number of shares forfeited, and the amount paid thereon at the time of forfeiture. } Number of shares  
Paid thereon \$ *none*
- (m) The total amount of shares issued as preference shares and the rate of dividend thereon, and whether cumulative. } shares of \$ each.  
Rate of dividend  
Cumulative shares  
Non-cumulative shares *none*
- (n) The total amount paid on such shares..... \$



(o) The total amount of debentures, debenture stock or bonds authorized and the rate of interest thereon.

Debentures—	Number	\$	%	each
	Rate of interest			
Debenture stock—	\$		%	
	Rate of interest			
Bonds—	Number	\$	%	each
	Rate of interest			

(p) The total amount of debentures, debenture stock or bonds issued.

Debentures \$
Debenture stock \$
Bonds \$

(q) The total amount paid on debentures, debenture stock or bonds, showing severally the amounts of discount thereon and the amounts issued for services and assets acquired since the last annual return.

Debentures \$
Debenture stock \$
Bonds \$
Discount on debentures \$
Discount on debenture stock \$
Discount on bonds \$
Issued for services—debentures \$
debenture stock \$
bonds \$
Issued for assets—debentures \$
debenture stock \$
bonds \$

(r) The total amount of share warrants issued.....

(s) The names and addresses of the persons who at the date of the return are the directors of the company, or occupy the position of directors, by whatever name called.

Name	A. Gibb M. Arthur Pres.
Address	148 ST. JAMES STREET Montreal
Name	W. L. Bond H. C.
Address	Director 160 St. James St. Montreal
Name	W. W. Robinson Director
Address	153 St. James St. Montreal
Name	J. E. Coulson H. C.
Address	180 St. James St., Montreal
Name	
Address	
Name	
Address	
Name	
Address	
Name	
Address	



PROVINCE OF

COUNTY OF

To Wit:

IN THE MATTER of the summary provided by Section 106 of The Companies Act, being Chapter 79 of the Revised Statutes of Canada as amended by The Companies Act Amendment Act, 1917, to be filed by

Limited.

We,

of the

of

in the County

of

and Province of

President of

and

of Manager or Secretary of the Company in full)

of the

(set out name

and Province of

do severally and on behalf of each

other make oath and say as follows:

(1) The above-named

(set out the name of the President)

President of

(set out the name of the Company in full)

and

is the ~~Manager~~ of the said Company.

Secretary

(2) I have a personal knowledge of the matter herein referred to.

(3) The summary hereunto attached is complete as required by Section 106 of the Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the particulars therein set out are true.

(4) The summary hereunto attached is submitted in duplicate, and the duplicates are true and faithful copies one of the other as prescribed by Sub-Section 2 of Section 106 of the Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by the Companies Act Amendment Act, 1917.

(5)

(If the President and Manager of the Company are the same person, the fact should be explained) (\*)

This affidavit was sworn before me by the above-named

and

at the

of

in the County of

and Province of

this

day of

1921

A Commissioner.  
A Notary Public.

Commissioner Superior Court  
District of Montreal

DEPARTMENT OF THE SECRETARY OF STATE,

OTTAWA

A duplicate of the within summary was filed by the Company named therein with this Department on the

10th day of

April

1922

For the Secretary of State of Canada.

(\*) In the absence of the President, Manager and Secretary, or any of these officers, some other officer or officers of the Company if duly authorized so to do may make this affidavit.



DOMINION OF CANADA.

Department of the Secretary of State.



## The Companies Act and Amending Acts

OTTAWA, April 1, 1921.

The enclosed summary is required to be made by all companies incorporated under Part I of The Companies Act, Chapter 79 of the Revised Statutes of Canada; by all companies incorporated under prior legislation to which Part I of that Act applies, and by all companies incorporated by special Act of Parliament to which Part II of The Companies Act applies, except loan companies and trust companies to which that Part continues to apply. The particulars required by the summary shall be made as of the 31st of March, 1921, and shall be made in duplicate and filed in duplicate on or before the first day of June, 1921.

Each duplicate shall be signed by the president and the manager, or, if these are the same person, by the president and by the secretary, and shall be verified by their affidavits. One of the duplicates shall be retained by the Department; the other duplicate shall have the date of receipt by the Department endorsed thereon and shall be returned to the head office of the company, where it shall be retained, to be available for perusal or for the purpose of making copies thereof or extracts therefrom by any shareholders or creditors of the company.

There is a penalty of Twenty Dollars per day for default in forwarding the summary to the Department, and every director and manager of the company who knowingly and wilfully authorizes or permits the default is liable to the penalty, which may be recovered on summary conviction.

The fee payable to the Department shall be forwarded with the summary. This fee is calculated on the authorized capital of the company according to the tariff shown hereunder. Cheques should be made payable to The Secretary of State of Canada.

The summary and duplicate should be transmitted by registered mail. Postage is not required.

Further information will be given if required, and forms furnished, on application to the Department.

THOMAS MULVEY,  
Under Secretary of State.

### FEES FOR FILING RETURNS

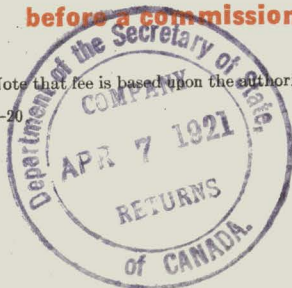
For filing returns under Section 106 of the Companies Act, as amended by Section 13 of The Companies Act Amendment Act, 1917, the fees payable shall be as follows: (\*)

When the capital stock of the company is \$200,000 or less.....	\$ 5 00
When the capital stock of the company is more than \$200,000, but not more than \$500,000.....	10 00
When the capital stock of the company is more than \$500,000 but not more than \$1,000,000.....	25 00
When the capital stock is more than \$1,000,000.....	25 00
and \$1 on each \$1,000,000 in excess of the first million, but not exceeding \$50 in all.	

For filing return from a company having shares without nominal or par value, the fee payable shall be calculated upon the capitalization of such company shown in such return.

**NOTE:—This return is required to be submitted in duplicate, accompanied by a separate affidavit attesting that the copies are duplicates. The affidavit on each of the duplicates also requires to be taken before a commissioner or notary public.**

\* Note that fee is based upon the authorized and not upon the paid-up capital of the Company.





DOMINION OF CANADA

ANNUAL SUMMARY

(April 1, 1920—March 31, 1921)

(Return under Section 106 as amended by the Companies Act Amendment Act, 1917).

(a) The corporate name of the company.....	GIBB & COMP'Y, LIMITED		
(b) The manner in which the company is incorporated, whether by special Act or by letters patent and the date thereof.	Special Act		
	Letters Patent		
	Date	December 1911	
(c) The place of the head office of the company, giving the street and number thereof when possible.	Street and number	148 ST. JAMES STREET	
	City or town	MONTREAL, P. Q.	
	Province		
(d) The date upon which the last annual meeting of shareholders of the company was held.			
(e) The amount of the share capital of the company, and the number of shares into which it is divided.	Authorized capital	50,000	
	divided into	1000 shares of \$ 50. — each.	
(f) The number of shares taken from the commencement of the company up to the date of the return.	1000 shares.		
	1000 shares of \$ 50. — each.		
(g) The amount called up on each share.....	shares of \$ . each.		
	shares of \$ . each.		
(h) The total amount of calls received.....	\$	paid up	
(i) The total amount paid on shares otherwise than in cash, showing severally the amounts paid by services, commissions or assets acquired since the last annual return.	\$	otherwise than in cash	
	\$	by services	
	\$	by commissions	
	\$	by assets	
(j) The total amount of calls unpaid.....	\$	none	
(k) The total amount of the sums (if any) paid by way of commission in respect of any shares, bonds or debentures, or allowed by way of discount in respect of any bonds or debentures.	Commission on shares	\$	
	" bonds	\$	
	" debentures	\$	
	Discount on bonds	\$	
	" debentures	\$	
(l) The total number of shares forfeited, and the amount paid thereon at the time of forfeiture.	Number of shares		
	Paid thereon \$	none	
(m) The total amount of shares issued as preference shares and the rate of dividend thereon, and whether cumulative.	shares of \$	each.	
	Rate of dividend		
	Cumulative shares		
	Non-cumulative shares	none	



DOMINION OF CANADA  
DEPARTMENT OF THE SECRETARY OF STATE

AFFIDAVIT REQUIRED TO ACCOMPANY THE RETURN PRESCRIBED BY SECTION 106  
OF THE COMPANIES ACT, IN ACCORDANCE WITH SUB-SECTION (2) OF SECTION 106  
OF THE SAID ACT.

PROVINCE OF.....  
COUNTY OF.....  
TO WIT. }

In the Matter of the summary prescribed by section 106 of the  
Companies Act, being chapter 79 of the Revised Statutes of  
Canada as amended by THE COMPANIES ACT AMENDMENT  
Act, 1917, to be submitted by

GIBB & COMPY, LIMITED

Limited,

We, Lachlan Gibb J.P.  
(Set out the name of President, in full.)

of the City of Montreal in the County  
(City or town) (Name of city or town)

of Hochelaga and Province of Quebec  
(Name of county) (Name of province)

President of GIBB & COMPY, LIMITED and  
(Name of Company in full)

Terrie Butherland  
(Set out name of Manager or Secretary in full)

of the City of Montreal in the County  
(City or town) (Name of city or town)

of Hochelaga and the Province of Quebec  
(Name of county) (Name of province)

Manager or Secretary of GIBB & COMPY, LIMITED  
(Set out name of Company in full)

do severally and on behalf of each other make oath and say as follows:—

(1). I have a personal knowledge of the matter herein referred to.

(2). The summary hereunto attached is made and submitted in duplicate and the duplicates are true  
and faithful copies of each other.

THIS AFFIDAVIT was sworn before me by the above  
named

Lachlan Gibb J.P.  
(Set out the name of the President)

and Terrie Butherland  
(Set out the name of the Manager or Secretary)

at the City  
(City or town)

of Montreal  
(Name of city or town)

in the County of Hochelaga

and Province of Quebec

this 6<sup>th</sup> day of April 1921

Lachlan Gibb J.P.  
(Signature of the President)\*

Terrie Butherland  
(Signature of the Manager or Secretary)\*

J. B. Johnson A Commissioner.  
Commissioner Superior Court A Notary Public.  
District of Montreal

\*In the absence of the President, Manager and Secretary, or any of these officers, some other officer or officers  
of the Company if duly authorized so to do may make this affidavit.



(n) The total amount paid on such shares..... \$

*none*

(o) The total amount of debentures, debenture stock or bonds authorized and the rate of interest thereon.

Debentures—Number	\$	each
Rate of interest	%	
Debenture stock—\$		
Rate of interest	%	
Bonds—Number	\$	each
Rate of interest	%	

*none*

(p) The total amount of debentures, debenture stock or bonds issued.

Debentures \$

Debenture stock \$

Bonds \$

*none*

(q) The total amount paid on debentures, debenture stock or bonds, showing severally the amounts of discount thereon and the amounts issued for services and assets acquired since the last annual return.

Debentures \$

Debenture stock \$

Bonds \$

Discount on debentures \$

“ debenture stock \$

“ bonds \$

Issued for services—debentures \$

debenture stock \$

bonds \$

Issued for assets—debentures \$

debenture stock \$

bonds \$

(r) The total amount of share warrants issued.....

(s) The names and addresses of the persons who at the date of the return are the directors of the company, or occupy the position of directors, by whatever name called.

Name *Lachlan Gibb, P. Pres.*

Address *148 ST. JAMES STREET MONTREAL, P.*

Name *A. Gibb, M. Arthur, mng director*

Address *148 ST. JAMES STREET MONTREAL, P.*

Name *Agar W. L. Bond, director*

Address *148 St James St., MONTREAL, P.*

Name *W. W. Robinson, director*

Address *153 St. James St., MONTREAL, P.*

Name *J. E. Coulin*

Address *232 St. James St., MONTREAL, P.*

Name.....

Address.....

Name.....

Address.....

Name.....

Address.....



PROVINCE OF Quebec  
COUNTY OF Hochelaga  
To Wit:

IN THE MATTER of the summary provided by Section 106 of  
The Companies Act, being Chapter 79 of the Revised Statutes  
of Canada as amended by The Companies Act Amendment  
Act, 1917, to be filed by

GIBB & COMPY, LIMITED

..... Limited.  
(set out name of the company in full)

We, Lachlan Gibb J.P.  
(set out name of President of the Company in full)  
of the City of MONTREAL, P. Q. in the County  
(City or Town) (name of City or Town)  
of Hochelaga and Province of Quebec  
(name of County) (name of Province)

President of GIBB & COMPY, LIMITED and  
(set out name of the Company in full) (set out name)  
Gerrie Buthland of the City of  
(set out name of the Company in full) (City or Town)  
of MONTREAL, P. Q. in the County of Hochelaga  
(name of City or Town) (name of County)

and Province of Quebec do severally and on behalf of each  
(name of Province)  
other make oath and say as follows:

(1) The above-named Lachlan Gibb J.P. is the  
(set out the name of the President)

President of GIBB & COMPY, LIMITED  
(set out the name of the Company in full)

and Gerrie Buthland  
(set out the name of the Manager or Secretary in full)  
is the Manager of the said Company.  
Secretary

(2) I have a personal knowledge of the matter herein referred to.

(3) The summary hereunto attached is complete as required by Section 106 of the Companies Act, being Chapter  
79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the particulars  
therein set out are true.

(4) .....  
(If the President and Manager of the Company are the same person, the fact should be explained) (\*)

This affidavit was sworn before me by the above-named

Lachlan Gibb J.P.  
(set out the name of the President)

and Gerrie Buthland  
(set out the name of the Manager or Secretary)

at the City  
(City or Town)

of MONTREAL, P. Q.  
(name of City or Town)

in the County of Hochelaga

and Province of Quebec

this April day of 1921

Lachlan Gibb J.P.

(Signature of the President) (\*)

Gerrie Buthland

(Signature of the Manager or Secretary)

J. M. Johnson  
Commissioner Superior Court  
District of Montreal

A Commissioner.  
A Notary Public.

DEPARTMENT OF THE SECRETARY OF STATE,

APR 11 1921  
OTTAWA,

A duplicate of the within summary was filed by the Company named therein with this Department on the

7th day of April 1921

W. A. C. H. S.

For the Secretary of State of Canada.

(\*) In the absence of the President, Manager and Secretary, or any of these officers, some other officer or officers of the Company if duly authorized so to do may make this affidavit.



## The Companies Act and Amending Acts.

OTTAWA, April 1, 1920.

The enclosed summary is required to be made by all companies incorporated under Part I of The Companies Act, Chapter 79 of the Revised Statutes of Canada; by all companies incorporated under prior legislation to which Part I of that Act applies, and by all companies incorporated by special Act of Parliament to which Part II of The Companies Act applies, except loan companies and trust companies to which that Part continues to apply. The particulars required by the summary shall be made as of the 31st of March, 1920, and shall be made in duplicate and filed in duplicate on or before the first day of June, 1920.

Each duplicate shall be signed by the president and the manager, or, if these are the same person, by the president and by the secretary, and shall be verified by their affidavits. One of the duplicates shall be retained by the Department; the other duplicate shall have the date of receipt by the Department endorsed thereon and shall be returned to the head office of the company where it shall be retained, to be available for perusal or for the purpose of making copies thereof or extracts therefrom by any shareholders or creditors of the company.

There is a penalty of Twenty Dollars per day for default in forwarding the summary to the Department, and every director and manager of the company who knowingly and wilfully authorizes or permits the default is liable to the penalty, which may be recovered on summary conviction.

The fee payable to the Department shall be forwarded with the summary. This fee is calculated on the authorized capital of the company according to the tariff shown hereunder. Cheques should be made payable to The Secretary of State of Canada.

The summary and duplicate should be transmitted by registered mail. Postage is not required.

Further information will be given if required, and forms furnished, on application to the Department.

THOMAS MULVEY,

Under-Secretary of State.

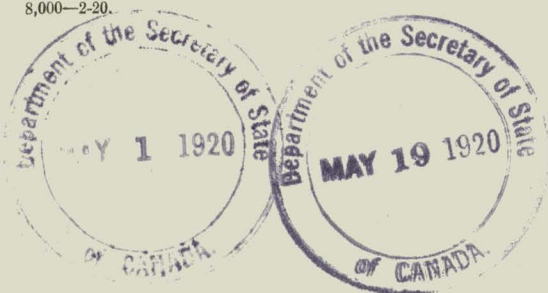
### FEES FOR FILING RETURNS.

For filing returns under Section 106 of The Companies Act as amended by Section 13 of The Companies Act Amendment Act, 1917, the fees payable shall be as follows: (\*)

When the capital stock of the company is \$200,000 or less.....	\$ 5 00
When the capital stock of the company is more than \$200,000, but not more than \$500,000.....	10 00
When the capital stock of the company is more than \$500,000, but not more than \$1,000,000.....	25 00
When the capital stock is more than \$1,000,000.....	25 00
and \$1 on each \$1,000,000 in excess of the first million, but not exceeding \$50 in all.	

For filing return from a company having shares without nominal or par value, the fee payable shall be calculated upon the capitalization of such company shown in such return.

\*Note that fee is based upon the authorized and not upon the paid-up capital of the Company.





DOMINION OF CANADA  
**ANNUAL SUMMARY**

(April 1, 1919—March 31, 1920)

Return under Section 106 as amended by The Companies Act Amendment Act, 1917.

- (a) The corporate name of the company..... **GIBB & COMPY, LIMITED**
- (b) The manner in which the company is incorporated } ~~Special Act~~  
whether by special Act or by letters patent and the }  
date thereof. } Letters Patent  
Date *December 1911*
- (c) The place of the head office of the company, giving the }  
street and number thereof when possible. } Street and number *148 St. James St.*  
City or Town **MONTREAL, P. Q.**  
Province
- (d) The date upon which the last annual meeting of share- }  
holders of the company was held. } *February 25th, 1920*
- (e) The amount of the share capital of the company, and } Authorized capital *\$50,000*  
the number of shares into which it is divided. } divided into *1000* shares of \$ *50.* — each.
- (f) The number of shares taken from the commencement }  
of the company up to the date of the return. } *1000* shares.  
} *1000* shares of \$ *50.* — each.  
} shares of \$ each.  
} shares of \$ each.
- (g) The amount called up on each share.....
- (h) The total amount of calls received..... \$ *paid up.*
- (i) The total amount paid on shares otherwise than in } \$ otherwise than in cash  
cash, showing severally the amounts paid by }  
services, commissions or assets acquired since the } \$ by services  
last annual return. } \$ by commissions  
} \$ by assets
- (j) The total amount of calls unpaid..... \$ *none*
- (k) The total amount of the sums (if any) paid by way of } Commission on shares \$  
commission in respect of any shares, bonds or }  
debentures, or allowed by way of discount in } " bonds \$  
respect of any bonds or debentures. } " debentures \$ *none*  
Discount on bonds \$  
" debentures \$
- (l) The total number of shares forfeited, and the amount } Number of shares  
paid thereon at the time of forfeiture. } Paid thereon \$ *none*
- (m) The total amount of shares issued as preference } shares of \$ each  
shares and the rate of dividend thereon, and }  
whether cumulative. } Rate of dividend  
Cumulative shares *none*  
Non-cumulative shares



(n) The total amount paid on such shares..... \$ *none*

(o) The total amount of debentures, debenture stock or bonds authorized and the rate of interest thereon.

Debentures—Number	\$	each
Rate of interest	%	
Debenture stock—\$		
Rate of interest	%	
Bonds—Number	\$	each
Rate of interest	%	

(p) The total amount of debentures, debenture stock or bonds issued.

Debentures \$	<i>none</i>
Debenture stock \$	
Bonds \$	

(q) The total amount paid on debentures, debenture stock or bonds, showing severally the amounts of discount thereon and the amounts issued for services and assets acquired since the last annual return.

Debentures \$	<i>none</i>
Debenture stock \$	
Bonds \$	
Discount on debentures \$	
“ debenture stock \$	
“ bonds \$	
Issued for services—debentures \$	
debenture stock \$	
bonds \$	
Issued for assets—debentures \$	
debenture stock \$	
bonds \$	

(r) The total amount of share warrants issued.....

(s) The names and addresses of the persons who at the date of the return are the directors of the company, or occupy the position of directors, by whatever name called.

Name	<i>Lachlan Gibb, J. P. Pres.</i>
Address	<i>148 St. James St. Montreal</i>
Name	<i>A. Gibb McArthur, Mng. Dir.</i>
Address	<i>148 St. James St. Montreal</i>
Name	<i>Major W. B. Bond,</i>
Address	<i>160 St. James St. do</i>
Name	<i>W. W. Robinson</i>
Address	<i>153 St. James St do</i>
Name	<i>J. E. Coulin</i>
Address	<i>232 St. James St. do</i>
Name	.....
Address	.....
Name	.....
Address	.....
Name	.....
Address	.....



PROVINCE OF Quebec  
COUNTY OF Hochelaga  
To Wit:

IN THE MATTER of the summary provided by Section 106 of  
The Companies Act, being Chapter 79 of the Revised Statutes  
Canada as amended by The Companies Act Amendment Act,  
1917, to be filed by

GIBB & COMP'Y, LIMITED

Limited.

We, Lachlan Gibb J.P.  
(set out name of President of the Company in full)

of the City of Montreal in the County  
(City or Town) (name of City or Town)

of Hochelaga and Province of Quebec,  
(name of County) (name of Province)

President of GIBB & COMP'Y, LIMITED and  
(set out the name of the Company in full) (set out name)

of Manager or Secretary of the Company in full) of the City of  
(City or Town)

Montreal in the County of Hochelaga.  
(name of City or Town) (name of County)

and Province of Quebec do severally and on behalf of each  
(name of Province)  
other make oath and say as follows:

(1) The above-named Lachlan Gibb J.P. is the  
(set out the name of the President)

President of GIBB & COMP'Y, LIMITED  
(set out the name of the Company in full)

and Terrie Butherland  
(set out the name of the Manager or Secretary in full)

is the Manager of the said Company.  
Secretary

(2) I have a personal knowledge of the matter herein referred to.

(3) The summary hereunto attached is complete as required by Section 106 of The Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the particulars therein set out are true.

(4)  
(If the President and Manager of the Company are the same person, the fact should be explained) (\*)

This affidavit was sworn before me by the above-named

Lachlan Gibb J.P.  
(set out the name of the President)

and Terrie Butherland  
(set out the name of the Manager or Secretary)

at the City  
(City or Town)

of Montreal  
(name of City or Town)

in the County of Hochelaga

and Province of Quebec

this 30<sup>th</sup> day of April 1920.

A Commissioner.  
A Notary Public.

M. J. Whinn  
Commissioner Superior Court  
District of Montreal

DEPARTMENT OF THE SECRETARY OF STATE,

OTTAWA, MAY 22 1920 1920.

A duplicate of the within summary was filed by the Company named therein with this Department on the

19<sup>th</sup> day of May 1920.

Thos. A. C. H. S.

For the Secretary of State of Canada.

(\*) In the absence of the President, Manager and Secretary, or any of these officers, some other officer or officers of the Company if duly authorized so to do may make this affidavit.



DOMINION OF CANADA.

DEPARTMENT OF THE SECRETARY OF STATE.

The Companies Act and Amending Acts.

Ottawa, May 1, 1919.

Sir:

The enclosed summary is required to be made by all companies incorporated under Part I of The Companies Act, Chapter 79 of the Revised Statutes of Canada; by all companies incorporated under prior legislation to which Part I of that Act applies, and by all companies incorporated by special Act of Parliament to which Part II of The Companies Act applies, except loan companies and trust companies to which that Part continues to apply. The particulars required by the summary shall be made as of the 31st of March, 1919, and shall be made in duplicate and filed in duplicate on or before the first day of June, 1919.

Each duplicate shall be signed by the president and the manager, or, if these are the same person, by the president and by the secretary, and shall be verified by their affidavits. One of the duplicates shall be retained by the Department; the other duplicate shall have the date of receipt by the Department endorsed thereon and shall be returned to the head office of the company where it shall be retained, to be available for perusal or for the purpose of making copies thereof or extracts therefrom by any shareholders or creditors of the company.

There is a penalty of Twenty Dollars per day for default in forwarding the summary to the Department, and every director and manager of the company who knowingly and wilfully authorizes or permits the default is liable to the penalty, which may be recovered on summary conviction..

The fee payable to the Department shall be forwarded with the summary. This fee is calculated on the authorized capital of the company according to the tariff shown hereunder. Cheques should be made payable to The Secretary of State of Canada.

The summary and duplicate should be transmitted by registered mail. Postage is not required.

Further information will be given if required, and forms furnished, on application to the Department.

THOMAS MULVEY,  
Under-Secretary of State.

FEES FOR FILING RETURNS.

For filing returns under Section 106 of The Companies Act as amended by Section 13 of The Companies Act Amendment Act, 1917, the fees payable shall be as follows: (\*)

When the capital stock of the company is \$200,000 or less..	\$ 5.00
When the capital stock of the company is more than \$200,-	
000, but not more than \$500,000.....	10.00
When the capital stock of the company is more than \$500,000,	
but not more than \$1,000,000.....	25.00
When the capital stock is more than \$1,000,000.....	25.00
and \$1 on each \$1,000,000 in excess of the first million,	
but not exceeding \$50 in all.	

For filing return from a company having shares without nominal or par value, the fee payable shall be calculated upon the capitalization of such company shown in such return.

(\*) Note that fee is based upon the authorized and not upon the paid-up capital of the Company.



# DOMINION OF CANADA

## ANNUAL SUMMARY

(April 1, 1918 — March 31, 1919)

Return under Section 106 as amended by The Companies Act Amendment Act, 1917.

- (a) The corporate name of the company.....
- (b) The manner in which the company is incorporated } ~~Special Act~~  
whether by special Act or by letters patent and the }  
date thereof. } Letters Patent  
Date *November 27th 1911*
- (c) The place of the head office of the company, giving the }  
street and number thereof when possible. } Street and number *148 St. James St.*  
City or Town *Montreal*  
Province *Quebec*
- (d) The date upon which the last annual meeting of share- }  
holders of the company was held. }
- (e) The amount of the share capital of the company, and } Authorized capital *50,000.*  
the number of shares into which it is divided. } divided into *1000* shares of \$ *50.* each.
- (f) The number of shares taken from the commencement of } *1000.* shares.  
the company up to the date of the return. }  
*1000* shares of \$ *34.* each.
- (g) The amount called up on each share..... }  
shares of \$ each.  
shares of \$ each.
- (h) The total amount of calls received..... \$ *none*
- (i) The total amount paid on shares otherwise than in cash, } \$ *none* otherwise than in cash  
showing severally the amounts paid by services, }  
commissions or assets acquired since the last annual } \$ " by services  
return. } \$ " by commissions  
\$ " by assets
- (j) The total amount of calls unpaid..... \$ *none*
- (k) The total amount of the sums (if any) paid by way of }  
commission in respect of any shares, bonds or deben- }  
tures, or allowed by way of discount in respect of any }  
bonds or debentures. }  
Commission on shares \$ }  
" bonds \$ } *none*  
" debentures \$ }  
Discount on bonds \$ }  
" debentures \$ }
- (l) The total number of shares forfeited, and the amount } Number of shares *none*  
paid thereon at the time of forfeiture. } Paid thereon \$
- (m) The total amount of shares issued as preference shares }  
and the rate of dividend thereon, and whether cumu- }  
lative. } *no.* shares of \$ each  
Rate of dividend }  
Cumulative shares } *none*  
Non-cumulative shares }



(n) The total amount paid on such shares..... \$

34.000.

(o) The total amount of debentures, debenture stock or bonds authorized and the rate of interest thereon.

Debentures—Number	\$	each
Rate of interest	%	
Debenture stock—\$		
Rate of interest	%	
Bonds—Number	\$	each
Rate of interest	%	

None

(p) The total amount of debentures, debenture stock or bonds issued.

Debentures \$
Debenture stock \$
Bonds \$

None

(q) The total amount paid on debentures, debenture stock or bonds, showing severally the amounts of discount thereon and the amounts issued for services and assets acquired since the last annual return.

Debentures \$
Debenture stock \$
Bonds \$
Discount on debentures \$
“ debenture stock \$
“ bonds \$
Issued for services—debentures \$
debenture stock \$
bonds \$
Issued for assets—debentures \$
debenture stock \$
bonds \$

None

(r) The total amount of share warrants issued.....

eight

(s) The names and addresses of the persons who at the date of the return are the directors of the company, or occupy the position of directors, by whatever name called.

Name..... Sachlan Gibb, J.P. Pres.  
Address..... London, Eng.

Name..... Alex. Gibb  
Address..... London, Eng.

Name..... A. E. Gibb M. Arthur  
Address..... Montreal, P.Q.

Name..... Major W. L. Bond  
Address..... Montreal, P.Q.

Name..... J. E. Coulin  
Address..... Montreal, P.Q.

Name..... W. Wynne Robinson  
Address..... Montreal, P.Q.

Name.....  
Address.....

Name.....  
Address.....



PROVINCE OF Quebec  
COUNTY OF Hochelaga  
To Wit:

IN THE MATTER of the summary provided by Section 106 of  
The Companies Act, being Chapter 79 of the Revised Statutes of  
Canada as amended by The Companies Act Amendment Act,  
1917, to be filed by

**GIBB & COMPY, LIMITED**

Limited.

We,

Lachlan Gibb, J.P.  
(set out name of President of the Company in full)

of the City of London, England in the County

of London and Province of England

President of GIBB & COMPY, LIMITED and Alexander

of the City of Montreal

in the County of Hochelaga

and Province of Quebec do severally and on behalf of each  
other make oath and say as follows:

(1) The above named Lachlan Gibb, J.P. is the

President of GIBB & COMPY, LIMITED

and Alexander Marie Joseph Duthart

is the Manager of the said Company.  
Secretary

(2) I have a personal knowledge of the matter herein referred to.

(3) The summary hereunto attached is complete as required by Section 106 of The Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the particulars therein set out are true.

(4) (If the President and Manager of the Company are the same person, the fact should be explained) (\*)

This affidavit was sworn before me by the above-named

Lachlan Gibb, J.P.  
(set out the name of the President)

and Alexander Marie Joseph Duthart  
(set out the name of the Manager or Secretary)

at the City of Montreal

of Quebec

in the County of Hochelaga

and Province of Quebec

this 5<sup>th</sup> day of Nov. 1919.

Lachlan Gibb  
(Signature of the President) (\*)

Alexander Marie Joseph Duthart  
(Signature of the Manager or Secretary) (\*)

A Commissioner.  
A Notary Public.

DEPARTMENT OF THE SECRETARY OF STATE,

OTTAWA, 25<sup>th</sup> Nov. 1919.

A duplicate of the within summary was filed by the Company named therein with this Department on the

14<sup>th</sup> day of Nov. 1919.

For the Secretary of State of Canada.

(\*) In the absence of the President, Manager and Secretary, or any of these officers, some other officer or officers of the Company if duly authorized so to do may take this affidavit.



DOMINION OF CANADA.

DEPARTMENT OF THE SECRETARY OF STATE.

The Companies Act and Amending Acts.

Ottawa, May 1, 1918.

Sir:

The enclosed summary is required to be made by all companies incorporated under Part I of The Companies Act, Chapter 79 of the Revised Statutes of Canada; by all companies incorporated under prior legislation to which Part I of that Act applies, and by all companies incorporated by special Act of Parliament to which Part II of The Companies Act applies, except loan companies and trust companies to which that Part continues to apply. The particulars required by the summary shall be made as of the 31st of March, 1918, and shall be made in duplicate and filed in duplicate on or before the first day of June, 1918.

Each duplicate shall be signed by the president and the manager, or, if these are the same person, by the president and by the secretary, and shall be verified by their affidavits. One of the duplicates shall be retained by the Department; the other duplicate shall have the date of receipt by the Department endorsed thereon and shall be returned to the head office of the company where it shall be retained, to be available for perusal or for the purpose of making copies thereof or extracts therefrom by any shareholders or creditors of the company.

There is a penalty of Twenty Dollars per day for default in forwarding the summary to the Department, and every director and manager of the company who knowingly and wilfully authorizes or permits the default is liable to the penalty, which may be recovered on summary conviction.

The fee payable to the Department shall be forwarded with the summary. This fee is calculated on the authorized capital of the company according to the tariff shown hereunder. Cheques should be made payable to The Secretary of State of Canada.

The summary and duplicate should be transmitted by registered mail. Postage is not required.

Further information will be given if required, and forms furnished, on application to the Department.

THOMAS MULVEY,  
Under-Secretary of State.

FEES FOR FILING RETURNS.

For filing returns under Section 106 of The Companies Act as amended by Section 13 of The Companies Act Amendment Act, 1917, the fees payable shall be as follows:

When the capital stock of the company is \$200,000 or less.	\$ 5.00
When the capital stock of the company is more than \$200,000, but not more than \$500,000.....	10.00
When the capital stock of the company is more than \$500,000, but not more than \$1,000,000.....	25.00
When the capital stock is more than \$1,000,000.....	25.00
and \$1 on each \$1,000,000 in excess of the first million, but not exceeding \$50 in all.	

For filing return from a company having shares without nominal or par value, the fee payable shall be calculated upon the capitalization of such company shown in such return.





DOMINION OF CANADA.  
**THE COMPANIES ACT.**

Return under Section 106 as amended by The Companies Act Amendment Act, 1917.

GIBB & COMPY, LIMITED

(a) The corporate name of the company.....

(b) The manner in which the company is incorporated } ~~Special Act~~  
whether by special Act or by letters patent and the }  
date thereof. } Letters Patent

Date

November 27th, 1911

(c) The place of the head office of the company, giving the street and number thereof when possible.

Street and number

148 St. James St.

City or Town

Montreal

Province

Quebec

(d) The date upon which the last annual meeting of shareholders of the company was held.

March 6th, 1918

(e) The amount of the share capital of the company, and the number of shares into which it is divided.

Authorized capital

\$50,000

divided into

1000

shares of

\$50

each.

(f) The number of shares taken from the commencement of the company up to the date of the return.

1000

shares.

(g) The amount called up on each share.....

1000

shares of \$

34

each.

shares of \$

each.

shares of \$

each.

(h) The total amount of calls received..... \$

none

(i) The total amount paid on shares otherwise than in cash, showing severally the amounts paid by services, commissions or assets acquired since the last annual return.

\$

none

otherwise than in cash

\$

by services

\$

by commissions

\$

by assets

(j) The total amount of calls unpaid..... \$

none

(k) The total amount of the sums (if any) paid by way of commission in respect of any shares, bonds or debentures, or allowed by way of discount in respect of any bonds or debentures.

Commission on shares

\$ none

"

bonds

\$

"

debentures

\$

Discount on

bonds

\$

"

debentures

\$

(l) The total number of shares forfeited, and the amount paid thereon at the time of forfeiture.

Number of shares

none

Paid thereon \$

(m) The total amount of shares issued as preference shares and the rate of dividend thereon, and whether cumulative.

No.

shares of \$

each

Rate of dividend

Cumulative shares

Non-cumulative shares

} none



(n) The total amount paid on such shares..... \$ 34,000.

(o) The total amount of debentures, debenture stock or bonds authorized and the rate of interest thereon.

Debentures—Number	\$	each
Rate of interest	%	
Debenture stock—\$		
Rate of interest	%	
Bonds—Number	\$	each
Rate of interest	%	

} None

(p) The total amount of debentures, debenture stock or bonds issued.

Debentures \$
Debenture stock \$
Bonds \$

} None

(q) The total amount paid on debentures, debenture stock or bonds, showing severally the amounts of discount thereon and the amounts issued for services and assets acquired since the last annual return.

Debentures \$
Debenture stock \$
Bonds \$
Discount on debentures \$
“ debenture stock \$
“ bonds \$
Issued for services—debentures \$
debenture stock \$
bonds \$
Issued for assets—debentures \$
debenture stock \$
bonds \$

} None

(r) The total amount of share warrants issued..... Eight

(s) The names and addresses of the persons who at the date of the return are the directors of the company, or occupy the position of directors, by whatever name called.

Name	Bachlan Gibb J.P. Pres.
Address	London, England
Name	Alex Gibb J.P. Vice Pres.
Address	London, England
Name	A.E. Gibb M. Arthur
Address	Montreal, P.Q.
Name	Major W.L. Bond
Address	Montreal, P.Q.
Name	J.E. Conlin
Address	Montreal, P.Q.
Name	W. Wynne Robinson
Address	Montreal, P.Q.
Name	Mrs Sarah M. Arthur
Address	Cawthra Road, London, Eng.
Name	
Address	



PROVINCE OF Quebec  
COUNTY OF Hochelaga  
To Wit:

IN THE MATTER of the summary provided by Section 106 of  
The Companies Act, being Chapter 79 of the Revised Statutes of  
Canada as amended by The Companies Act Amendment Act,  
1917, to be filed by

GIBB & COMPANY, LIMITED

Limited.

We, Lachlan Gibb J.P.  
(set out name of President of the Company in full)  
of the City of London England in the County...  
(City or Town) (name of City or Town)  
of Quebec and Province of Quebec  
(name of County) (name of Province)

President of GIBB & COMPANY, LIMITED and Alexander  
(set out the name of the Company in full) (set out name)  
of Gerrie Kemp Sutherland of the City of  
(name of Manager or Secretary of the Company in full) (City or Town)  
Montreal in the County of Hochelaga  
(name of City or Town) (name of County)

and Province of Quebec do severally and on behalf of each  
(name of Province)  
other make oath and say as follows:

(1) The above named Lachlan Gibb J.P. is the  
(set out the name of the President)

President of GIBB & COMPANY, LIMITED  
(set out the name of the Company in full)

and Alexander Gerrie Kemp Sutherland  
(set out the name of the Manager or Secretary in full)

is the ~~Manager~~ Secretary of the said Company.

(2) I have a personal knowledge of the matter herein referred to.

(3) The summary hereunto attached is complete as required by Section 106 of The Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the particulars therein set out are true.

(4) (If the President and Manager of the Company are the same person, the fact should be explained)

This affidavit was sworn before me by the above-named

Lachlan Gibb J.P.  
(set out the name of the President)

and Gerrie Sutherland  
(set out the name of the Manager or Secretary)

at the City  
(City or Town)

of Montreal  
(name of City or Town)

in the County of Hochelaga

and Province of Quebec

this twenty-fifth day of January 1918.

A Commissioner.  
A Notary Public.

J.B. Wharton  
Commissioner Superior Court  
District of Montreal

DEPARTMENT OF THE SECRETARY OF STATE,

OTTAWA, MAR 7 1918 1918.

A duplicate of the within summary was filed by the Company named therein with this Department on the

24 day of February 1918.

For the Secretary of State of Canada.



# ANNUAL RETURN

## THE COMPANIES ACT AND AMENDING ACTS

MARCH 31, 1926

The enclosed summary is required to be made by all companies incorporated under Part I of The Companies Act, Chapter 79 of the Revised Statutes of Canada; by all companies incorporated under prior legislation to which Part I of that Act applies, and by all companies incorporated by special Act of Parliament to which Part II of The Companies Act applies, except loan companies and trust companies to which that Part continues to apply. The particulars required by the summary shall be made as of the 31st of March, and shall be made in duplicate and filed in duplicate on or before the first day of June.

Each duplicate shall be signed by the president and the manager, or, if these are the same person, by the president and by the secretary, and shall be verified by their affidavits. Provided that if one or both of such officers be unable to sign the said summary on account of absence or any other cause, the summary shall be signed instead by such other director or directors as shall be authorized thereto by the company and the affidavit of verification of the signature of each such substitute director shall include an explanation of the reason for failure of the absent or incapable officer to sign and of the authority of such substitute so to act. The said affidavits shall also verify that the copies of the said summary are duplicates. One of the duplicates shall be retained by the Department; the other duplicate shall have the date of receipt by the Department endorsed thereon and shall be returned to the head office of the company, where it shall be retained, to be available for perusal or for the purpose of making copies thereof or extracts therefrom by any shareholders or creditors of the company.

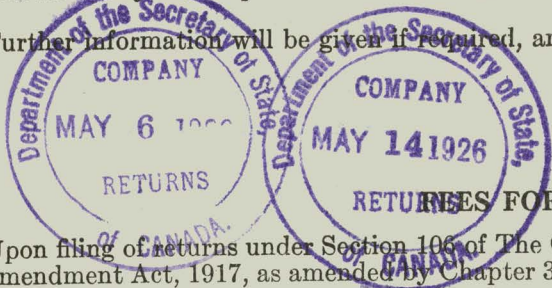
There is a penalty of Twenty Dollars per day for default in forwarding the summary to the Department, and every director and manager of the company who knowingly and wilfully authorizes or permits the default is liable to the penalty, which may be recovered on summary conviction.

The fee payable to the Department shall be forwarded with the summary. This fee is calculated on the authorized capital of the company according to the tariff shown hereunder. Cheques should be made payable to The Secretary of State of Canada.

The summary and duplicate should be transmitted by registered mail.

Further information will be given if required, and forms furnished, on application to the Department.

THOMAS MULVEY,  
Under Secretary of State.



Upon filing of returns under Section 106 of The Companies Act as amended by Section 13 of The Companies Act Amendment Act, 1917, as amended by Chapter 33, 1924, the fee payable upon each return shall be as follows:

When the capital stock of the company is \$200,000 or less.....	5 00
When the capital stock of the company is more than \$200,000, but not more than \$500,000.....	10 00
When the capital stock of the company is more than \$500,000, but not more than \$1,000,000.....	25 00
When the capital stock is more than \$1,000,000.....	\$25 00 and
\$1 on each \$1,000,000 or fraction thereof in excess of the first million, but not exceeding \$50 in all.	

Upon filing of return of a company having shares without nominal or par value (Section 7B) the fee payable shall be calculated upon the capitalization of such company according to the manner prescribed for computing the fee for Letters Patent issued to such company.

Upon filing of return of a company incorporated for charitable purposes (other than a war charity when there shall be no fee)..... 1 00

Upon filing of return of any company incorporated under Section 7A added to The Companies Act by Section 4 of The Companies Act Amendment Act, 1917, as amended by Chapter 33, 1924 (other than a company incorporated for charitable purposes only)..... 2 00



(o) The total amount of debentures, debenture stock or bonds authorized and the rate of interest thereon.

Debentures—Number	\$	each
Rate of interest	%	
Debenture stock—\$		
Rate of interest	%	<i>nil</i>
Bonds—Number	\$	each
Rate of interest	%	

(p) The total amount of debentures, debenture stock or bonds issued.

Debentures \$
Debenture stock \$
Bonds \$

*nil*

(q) The total amount paid on debentures, debenture stock or bonds, showing severally the amounts of discount thereon and the amounts issued for services and assets acquired since the last annual return.

Debentures \$
Debenture stock \$
Bonds \$
Discount on debentures \$
Discount on debenture stock \$
Discount on bonds \$
Issued for services—debentures \$
debenture stock \$
bonds \$
Issued for assets—debentures \$
debenture stock \$
bonds \$

*nil*

(r) The total amount of share warrants issued.....

(s) The names and addresses of the persons who at the date of the return are the directors of the company, or occupy the position of directors, by whatever name called.

Name	<i>Mrs Mary J. Gibb</i>
Address	<i>148 St. James St. Montreal</i>
Name	<i>A. Gibb M. Arthur</i>
Address	<i>148 St. James St. Montreal</i>
Name	<i>J. Gibb-Carsley</i>
Address	<i>Compt. P.D.</i>
Name	<i>W. G. Bond H. C.</i>
Address	<i>160 St. James St.</i>
Name	<i>W. W. Robinson</i>
Address	<i>153 St. James St.</i>
Name	
Address	
Name	
Address	
Name	
Address	

NOTE.—All of the questions on this return must be replied to, or, if any question is not applicable, it should be so stated.



DOMINION OF CANADA

ANNUAL SUMMARY

AS AT MARCH 31,

1926

(Return under Section 106 of the Companies Act, as amended by The Companies Act Amendment Act, 1917, and the Companies Act Amending Act, 1924)

- GIBB & COMPANY, LIMITED
- (a) The corporate name of the company.....
- (b) The manner in which the company is incorporated, whether by special Act or by letters patent and the date thereof. } ~~Special Act~~  
Letters Patent  
Date *December 1911*
- (c) The place of the head office of the company, giving the street and number thereof when possible. } Street and number *148 ST. JAMES STREET*  
City or town *MONTREAL P.Q.*  
Province
- (d) The date upon which the last annual meeting of shareholders of the company was held. } *April 15th, 1926.*
- (e) The amount of the share capital of the company, and the number of shares into which it is divided. } \* Authorized capital *50,000.*  
divided into *1000* shares of *\$50*
- (f) The number of shares taken from the commencement of the company up to the date of the return. } No. of preference shares *nil*  
No. of common shares *1000*  
*1000* shares of \$ *50.* each.
- (g) The amount called up on each share..... } shares of \$ each.  
shares of \$ each.
- (h) The total amount of calls received..... \$
- (i) The total amount paid on shares otherwise than in cash, since the last annual return, showing severally the amounts paid for services, commissions or assets acquired. } \$ otherwise than in cash  
\$ by services  
\$ by commissions *nil*  
\$ by assets
- (j) The total amount of calls unpaid..... \$ *none*
- (k) The total amount of the sums (if any) paid by way of commission in respect of any shares, bonds or debentures, or allowed by way of discount in respect of any bonds or debentures. } Commission on shares \$  
Commission on bonds \$  
Commission on debentures \$ *nil*  
Discount on bonds \$  
Discount on debentures \$
- (l) The total number of shares forfeited, and the amount paid thereon at the time of forfeiture. } Number of shares  
Paid thereon \$ *nil*
- (m) The total amount of shares issued as preference shares and the rate of dividend thereon, and whether cumulative. } shares of \$ *nil* each.  
Rate of dividend  
Cumulative shares  
Non-cumulative shares *nil*
- (n) The total amount paid on such subscribed shares... \$

\* If the authorized capital is composed partly or wholly of shares without nominal or par value, particulars thereof should be given.



PROVINCE OF.....  
COUNTY OF.....

To Wit:

IN THE MATTER of the summary provided by  
Section 106 of The Companies Act, being Chapter 79  
the Revised Statutes of Canada as amended by The  
Companies Act Amendment Act, 1917, and the Com-  
panies Act Amending Act, 1924, to be filed by

GIBB & COMPANY, LIMITED

We,

John Gibb Barsley

(set out name of President of the Company in full)

of the

City

(City or Town)

of

Hochelaga

(name of County)

and Province of

Quebec

(name of Province)

President of

Butterland, Secretary

(set out name of the Company in full)

and

Gerrie

(set out name)

of the

City

(City or Town)

of

(name of City or Town)

in the County of

Hochelaga

(Name of County)

and Province of

Quebec

(name of Province)

do severally and on behalf of each

other make oath and say as follows:

(1) The above-named

John Gibb Barsley

(set out the name of the President)

is the

President of

Gerrie Butterland, Secretary

(set out the name of the Company in full)

and

(set out the name of the Manager or Secretary in full)

is the Manager Secretary of the said Company.

(2) I have a personal knowledge of the matter herein referred to.

(3) The summary hereunto attached is complete as required by Section 106 of The Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the Companies Act Amending Act, 1924, and the particulars therein set out are true.

(4) The summary hereunto attached is submitted in duplicate, and the duplicates are true and faithful copies one of the other as prescribed by Subsection 2 of Section 106 of The Companies Act, being Chapter 79 of the Revised Statutes of Canada, as amended by The Companies Act Amendment Act, 1917, and the Companies Act Amending Act, 1924.

This affidavit was sworn before me by the above named

J. G. Barsley

(set out the name of the President)

and Gerrie Butterland

(set out the name of the Manager or Secretary)

at the

City

(City or Town)

of

Montreal

(name of City or Town)

in the County of

Hochelaga

and Province of

Quebec

this

5<sup>th</sup>

day of

May

1926

J. G. Barsley

(Signature of the President) (\*), King Sir.

Gerrie Butterland

(Signature of the Manager or Secretary) (\*)

A Commissioner.  
A Notary Public.

J. B. Johnson  
Commissioner Superior Court  
District of Montreal

DEPARTMENT OF THE SECRETARY OF STATE,

OTTAWA,

MAY 4 1926

A duplicate of the within summary was filed by the Company named therein with this Department on the

14<sup>th</sup>

day of

May

1926

For the Secretary of State of Canada.

(\*) In the absence of the President, Manager and Secretary, or any of these officers, some other officer or officers of the Company if duly authorized so to do may make this affidavit. (See instructions on front page).



C O P Y

C A N A D A.

By the Honourable WILLIAM JAMES ROCHE

Secretary of State of Canada.

To all to whom these presents shall come, or whom the same may in  
in any wise concern,

GRANTING:

WHEREAS, in and by the 1st part of Chapter 79, of the Revised Statutes of Canada, 1906, and known as "The Companies Act", it is amongst other things, in effect enacted, that the Secretary of State may, by Letters Patent under his Seal of Office, grant a Charter to any number of persons, not less than five, who having complied with the requirements of the Act, apply therefor, constituting such persons, and others who thereafter become shareholders in the Company thereby created, a Body Corporate and Politic for any of the purposes or objects to which the Legislative Authority of the Parliament of Canada extends, except the construction and working of Railways or of Telegraph or Telephone lines, or the business of Banking and the issue of paper money, or the business of Insurance of the business of a Loan Company, upon the Applicants therefor establishing to the satisfaction of the Secretary of State due compliance with the several conditions and terms in and by the said Act set forth and thereby made conditions precedent to the granting of such Charter.

AND WHEREAS CHARLES ALBERT DUCLOS, one of His Majesty's Counsel

learned in the Law, of the City of Westmount, in the Province of

Quebec; WILLIAM LANGLEY BOND, one of His Majesty's Counsel

learned in the Law; JAMES EDOUARD COULIN, Advocate; RALPH BURNETT,

Student, and JOHN BICKNELL JOHNSON, Bookkeeper, all of the City of

Montreal, in the said Province of Quebec, have made application for a Charter under the said Act, constituting them and such others as may become shareholders in the Company thereby created, a Body Corporate and Politic, under the name of,

" GIBB & COMPANY, LIMITED "

for the purposes hereinafter mentioned, and have satisfactorily established the sufficiency of all proceedings required by the said Act to be taken, and the truth and sufficiency of all facts required to be established previous to granting of such Letters Patent, and have filed in the Department of the Secretary of State a duplicate of the Memorandum of Agreement executed by the said applicants in conformity with the provisions of the said Act.



NOW KNOW YE, that I, the said William James Roche, Secretary of State of Canada, under the authority of the hereinbefore in part recited Act, do by these Letters Patent, constitute the said

Charles Albert Ducloux, William Langley Bond, James Edouard Coulin,

Ralph Barnett and John Bicknell Johnson,

and all others who may become shareholders in the said Company, a Body Corporate and Politic, by the name of

" GIBB & COMPANY, LIMITED "

with all the rights and powers given by the said Act and for the following purposes and objects, namely:-

(a) To carry on the business both wholesale and retail of general dry goods merchants, drapers, Haberdashers, milliners, dressmakers, tailors, furriers, lacemen, clothiers, hosiery, gloves and general outfitters;

(b) To carry on the business of merchants, manufacturers and dealers in all kinds of cotton, linen, silk and other textile fabrics, as well as by all processes of manufacture to make the same fit for use as wearing apparel and to sell and deal in such manufactured articles;

(c) To act as agents for traders, dealers and manufacturers of any goods, wares or merchandise of the nature or description hereinbefore mentioned;

(d) To acquire and take over as a going concern the business now carried on at the City of Montreal under the firm name and style of Gibb & Company, and to pay for the same either in cash or in non-assessable shares of the capital stock of the Company fully paid-up, or partly in cash and partly in paid-up stock as aforesaid;

(e) To acquire the undertakings, assets or properties of any individual, firm or corporation carrying on a similar business or a business incidental to that of the Company, and to pay for the same either wholly or partly in cash, or wholly or partly in shares of the said Company, and to acquire and hold shares, bonds or other securities of or in any other Company or Corporation carrying on business similar to that which this Company is authorized to carry on, and while holding the same to exercise all the rights and powers



of ownership therein and to sell, hold, re-issue with or without guarantee or otherwise deal in the same notwithstanding the provisions of Section 44 of the said Act;

(f) To sell, lease or otherwise dispose of the property and undertaking of the Company or any part thereof, and in particular for shares, debentures, bonds or securities of any other Company having objects similar to those of this Company;

(g) To enter into any arrangement for sharing profits or union of interests with any person or Company carrying on or engaged in any business or transaction which this Company is authorized to engage in or carry on;

(h) To amalgamate with any other Company having objects similar to those of this Company;

The operations of the Company to be carried on throughout the Dominion of Canada and elsewhere.

The place within the Dominion of Canada which is to be the chief place of business of the said Company is the City of Montreal, in the Province of Quebec.

The Capital Stock of the said Company shall be Fifty thousand Dollars divided into One thousand shares of Fifty Dollars each, subject to the increase of such Capital Stock under the provisions of the said Act.

That the said Charles Albert Ducloux, William Langley Bond, and James Edward Goulin, are to be the first or Provisional Directors of the said Company.

It is ordained and declared (1) that no shareholder shall sell his shares to a person who is not a shareholder of the Company without having offered such shares for sale in the first instance to the President of the Company, at a price determined annually at the annual meeting of shareholders, or as shall have been last determined at an annual meeting of shareholders. The President shall be entitled to a period of six months in which to signify his acceptance of the offer, or otherwise, and to pay or offer to pay the price of such shares as so established. (2) that in the event of the President refusing or failing to exercise this right a like offer shall be made in the same manner to the Vice-President who shall have a like period in which to acquire the said shares. (3) that in the event of the death, insolvency, lunacy or interdiction of a shareholder or the transmission by legacy, inheritance, the marriage of a female shareholder, or in any other manner whatsoever, or in the event of any attachment or of execution upon the shares of any shareholder, the President or Vice-President of the Company may acquire the shares then standing in the name of such shareholder upon payment or offer of the price of such shares as fixed and determined as aforesaid. (4) That the offer hereinbefore mentioned shall be made by registered letter addressed to the President or Vice-President at his address as it appears upon the books of the Company and



the delay hereinabove referred to shall be computed from the date of such mailing. (5) that no transfer shall be made of any shares otherwise than as herein provided for and until proof of the compliance with the foregoing conditions.

PROVIDED ALWAYS that nothing in these Presents expressed or contained shall be taken to authorize the construction and working of Railways or of Telegraph or Telephone lines, or the business of Banking, and the issue of paper money, or the business of Insurance, or the business of a Loan Company by the said Company.

Given under my hand and Seal of Office at Ottawa, this twenty-seventh day of November, 1911.

(SGD) W.J. BOCHER,

Secretary of State.



LETTERS PATENT  
INCORPORATING

" GIBB & COMPANY, LIMITED "

C O P Y

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Dated 27th November, 1911.

Recorded 28th November, 1911

Lib. 210 Fol. 185

THOMAS MULVEY,  
Dep. Registrar General of  
Canada.

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Ref. No. 57581.



C A N A D A.

By the Honourable WILLIAM JAMES ROCHE

Secretary of State of Canada.

To all to whom these presents shall come, or whom the same may in  
in any wise concern,

GREETING:

WHEREAS, in and by the 1st part of Chapter 79, of the Revised Statutes of Canada, 1906, and known as "The Companies Act", it is amongst other things, in effect enacted, that the Secretary of State may, by Letters Patent under his Seal of Office, grant a Charter to any number of persons, not less than five, who having complied with the requirements of the Act, apply therefor, constituting such persons, and others who thereafter become shareholders in the Company thereby created, a Body Corporate and Politic for any of the purposes or objects to which the Legislative Authority of the Parliament of Canada extends, except the construction and working of Railways or of Telegraph or Telephone lines, or the business of Banking and the issue of paper money, or the business of Insurance of the business of a Loan Company, upon the Applicants therefor establishing to the satisfaction of the Secretary of State due compliance with the several conditions and terms in and by the said Act set forth and thereby made conditions precedent to the granting of such Charter.

AND WHEREAS CHARLES ALBERT DUCLOS, one of His Majesty's Counsel

learned in the Law, of the City of Westmount, in the Province of

Quebec; WILLIAM LANGLEY BOND, one of His Majesty's Counsel

learned in the Law; JAMES EDOUARD COULIN, Advocate; RALPH BURNETT,

Student, and JOHN BICKNELL JOHNSON, Bookkeeper, all of the City of

Montreal, in the said Province of Quebec, have made application for a Charter under the said Act, constituting them and such others as may become shareholders in the Company thereby created, a Body Corporate and Politic, under the name of.

" GIBB & COMPANY, LIMITED "

for the purposes hereinafter mentioned, and have satisfactorily established the sufficiency of all proceedings required by the said Act to be taken, and the truth and sufficiency of all facts required to be established previous to granting of such Letters Patent, and have filed in the Department of the Secretary of State a duplicate of the Memorandum of Agreement executed by the said applicants in conformity with the provisions of the said Act.



NOW KNOW YE, that I, the said William James Roche, Secretary of State of Canada, under the authority of the hereinbefore in part recited Act, do by these Letters Patent, constitute the said

Charles Albert Duclos, William Langley Bond, James Edouard Coulin,

Ralph Burnett and John Bicknell Johnson,

and all others who may become shareholders in the said Company, a Body Corporate and Politic, by the name of

" GIBB & COMPANY, LIMITED "

With all the rights and powers given by the said Act and for the following purposes and objects, namely:-

- (a) To carry on the business both wholesale and retail of general dry goods merchants, drapers, Haberdashers, milliners, dressmakers, tailors, furriers, lacemen, clothiers, hosiers, glovers and general outfitters;
- (b) To carry on the business of merchants, manufacturers and dealers in all kinds of cotton, linen, silk and other textile fabrics, as well as by all processes of manufacture to make the same fit for use as wearing apparel and to sell and deal in such manufactured articles;
- (c) To act as agents for traders, dealers and manufacturers of any goods, wears or merchandise of the nature or description hereinbefore mentioned;
- (d) To acquire and take over as a going concern the business now carried on at the City of Montreal under the firm name and style of Gibb & Company, and to pay for the same either in cash or in non-assessable shares of the capital stock of the Company fully paid-up, or partly in cash and partly in paid-up stock as aforesaid;
- (e) To acquire the undertakings, assets or properties of any individual, firm or corporation carrying on a similar business or a business incidental to that of the Company, and to pay for the same either wholly or partly in cash, or wholly or partly in shares of the said Company, and to acquire and hold shares, bonds or other securities of or in any other Company or Corporation carrying on business similar to that which this Company is authorized to carry on, and while holding the same to exercise all the rights and powers



of ownership therein and to sell, hold, re-issue with or without guarantee or otherwise deal in the same notwithstanding the provisions of Section 44 of the said Act;

(f) To sell, lease or otherwise dispose of the property and undertaking of the Company or any part thereof, and in particular for shares, debentures, bonds or securities of any other Company having objects similar to those of this Company;

(g) To enter into any arrangement for sharing profits or union of interests with any person or Company carrying on or engaged in any business or transaction which this Company is authorized to engage in or carry on;

(h) To amalgamate with any other Company having objects similar to those of this Company;

The operations of the Company to be carried on throughout the Dominion of Canada and elsewhere.

The place within the Dominion of Canada which is to be the chief place of business of the said Company is the City of Montreal, in the Province of Quebec.

The Capital Stock of the said Company shall be Fifty thousand Dollars divided into One thousand shares of Fifty Dollars each, subject to the increase of such Capital Stock under the provisions of the said Act.

That the said Charles Albert Duclos, William Langley Bond, and James Edouard Coulin, are to be the first or Provisional Directors of the said Company.

It is ordained and declared (1) that no shareholder shall sell his shares to a person who is not a shareholder of the Company without having offered such shares for sale in the first instance to the President of the Company, at a price determined annually at the annual meeting of shareholders, or as shall have been last determined at an annual meeting of shareholders. The President shall be entitled to a period of six months in which to signify his acceptance of the offer, or otherwise, and to pay or offer to pay the price of such shares as so established. (2) that in the event of the President refusing or failing to exercise this right a like offer shall be made in the same manner to the Vice-President who shall have a like period in which to acquire the said shares. (3) that in the event of the death, insolvency, lunacy or interdiction of a shareholder or the transmission by legacy, inheritance, the marriage of a female shareholder, or in any other manner whatsoever, or in the event of any attachment or of execution upon the shares of any shareholder, the President or Vice-President of the Company may acquire the shares then standing in the name of such shareholder upon payment or offer of the price of such shares as fixed and determined as aforesaid. (4) That the offer hereinbefore mentioned shall be made by registered letter addressed to the President or Vice-President at his address as it appears upon the books of the Company and



the delay hereinabove referred to shall be computed from the date of such mailing. (5) that no transfer shall be made of any shares otherwise than as herein provided for and until proof of the compliance with the foregoing conditions.

PROVIDED ALWAYS that nothing in these Presents expressed or contained shall be taken to authorize the construction and working of Railways or of Telegraph or Telephone lines, or the business of Banking, and the issue of paper money, or the business of Insurance, or the business of a Loan Company by the said Company.

Given under my hand and Seal of Office at Ottawa, this twenty-seventh day of November, 1911.

(SGD) W.J. ROCHE,

Secretary of State.



LETTERS PATENT  
INCORPORATING

" GIBB & COMPANY, LIMITED "

C O P Y

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Dated 27th November, 1911.

Recorded 28th November, 1911

Lib. 210. Fol. 185

THOMAS MULVEY  
Dep. Registrar General of  
Canada

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Ref. No. 57581.





# CANADA.

By the Honourable WILLIAM JAMES ROCHE,

Secretary of State of Canada.

To all to whom these presents shall come, or whom the same may in any wise concern,  
GREETING:

Whereas, in and by the 1st part of Chapter 79, of the Revised Statutes of Canada, 1906, and known as "The Companies Act," it is amongst other things, in effect enacted, that the Secretary of State may, by Letters Patent, under his Seal of Office, grant a Charter to any number of persons, not less than five, who having complied with the requirements of the Act, apply therefor, constituting such persons, and others who thereafter become shareholders in the Company thereby created, a Body Corporate and Politic for any of the purposes or objects to which the Legislative Authority of the Parliament of Canada extends, except the construction and working of Railways or of Telegraph or Telephone lines, or the business of Banking and the issue of paper money, or the business of Insurance or the business of a Loan Company, upon the Applicants therefor establishing to the satisfaction of the Secretary of State due compliance with the several conditions and terms in and by the said Act set forth and thereby made conditions precedent to the granting of such Charter.

And Whereas CHARLES ALBERT DUCLOS, one of His Majesty's Counsel learned

in the Law, of the City of Westmount, in the Province of Quebec; WILLIAM LANGLEY

BOND, one of His Majesty's Counsel learned in the Law; JAMES EDOUARD COULIN,

Advocate; RALPH BURNETT, Student, and JOHN BICKNELL JOHNSON, Bookkeeper, all

of the City of Montreal, in the said Province of Quebec, \_\_\_\_\_

\_\_\_\_\_ have made application for a Charter under the said Act, constituting them and such others as may become shareholders in the Company thereby created, a Body Corporate and Politic, under the name of

\_\_\_\_\_ " GIBB & COMPANY, LIMITED " \_\_\_\_\_

for the purposes hereinafter mentioned, and have satisfactorily established the sufficiency of all proceedings required by the said Act to be taken, and the truth and sufficiency of all facts required to be established previous to granting of such Letters Patent, and have filed in the Department of the Secretary of State a duplicate of the Memorandum of Agreement executed by the said applicants in conformity with the provisions of the said Act.

Now Know Ye, that I, the said William James Roche, \_\_\_\_\_ Secretary of State of Canada, under the authority of the hereinbefore in part recited Act, do by these Letters Patent, constitute the said

Charles Albert Duclos, William Langley Bond, James Edouard Coulin, Ralph Burnett and  
\_\_\_\_\_ John Bicknell Johnson, \_\_\_\_\_

and all others who may become shareholders in the said Company, a Body Corporate and Politic, by the name of

\_\_\_\_\_ " Gibb & Company, Limited " \_\_\_\_\_

with all the rights and powers given by the said Act and for the following purposes and objects, namely:—



(a) To carry on the business both wholesale and retail of general dry goods merchants, drapers, Haberdashers, milliners, dressmakers, tailors, furriers, lacemen, clothiers, hosiers, gloves and general outfitters;

(b) To carry on the business of merchants, manufacturers and dealers in all kinds of cotton, linen, silk and other textile fabrics, as well as by all processes of manufacture to make the same fit for use as wearing apparel and to sell and deal in such manufactured articles;

(c) To act as agents for traders, dealers and manufacturers of any goods, wares or merchandise of the nature or description hereinbefore mentioned;

(d) To acquire and take over as a going concern the business now carried on at the city of Montreal under the firm name and style of Gibb & Company, and to pay for the same either in cash or in non-assessable shares of the capital stock of the company fully paid-up, or partly in cash and partly in paid-up stock as aforesaid;

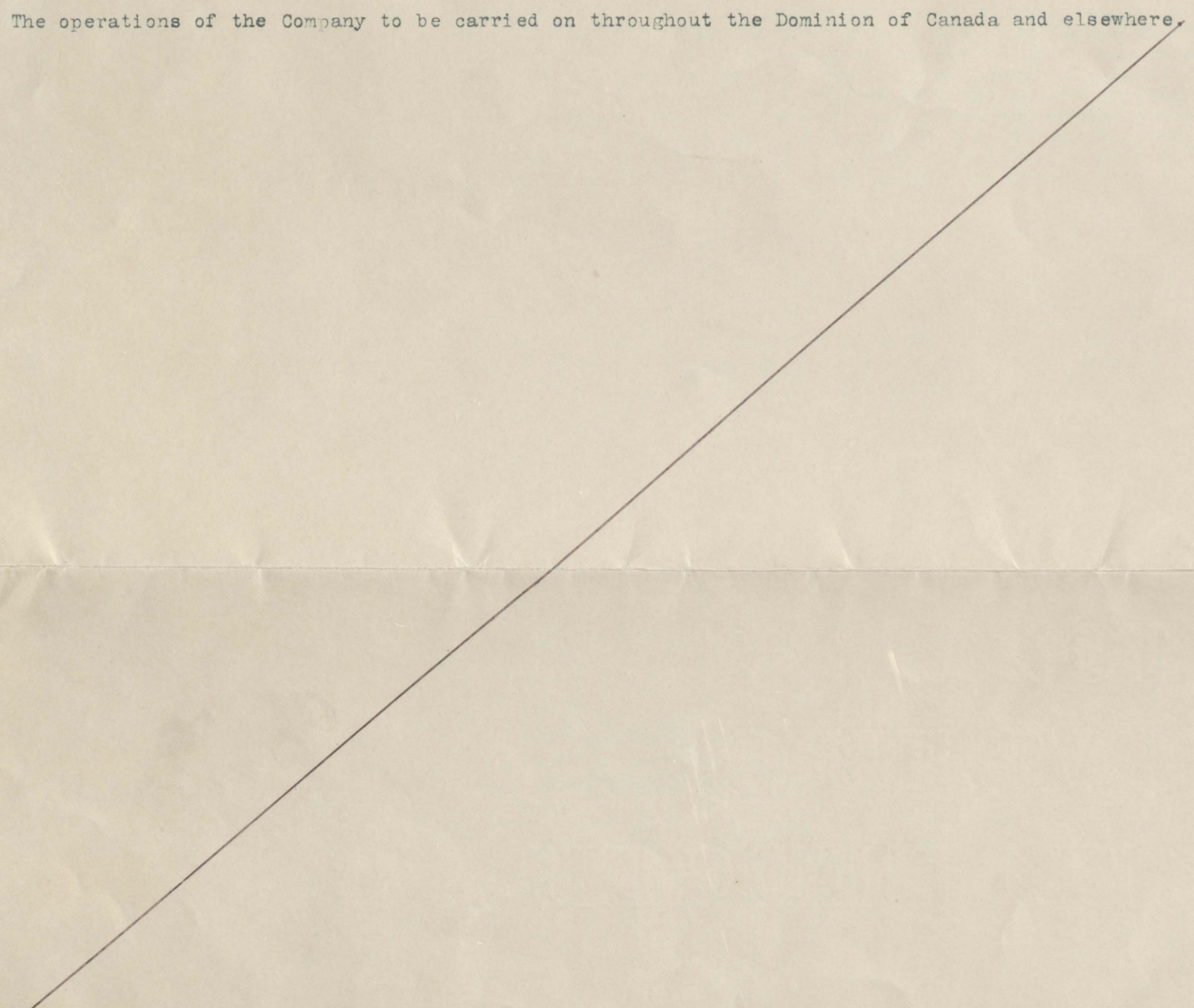
(e) To acquire the undertakings, assets or properties of any individual, firm or corporation carrying on a similar business or a business incidental to that of the company, and to pay for the same either wholly or partly in cash, or wholly or partly in shares of the said company, and to acquire and hold shares, bonds or other securities of or in any other company or corporation carrying on business similar to that which this company is authorized to carry on, and while holding the same to exercise all the rights and powers of ownership therein and to sell, hold, re-issue with or without guarantee or otherwise deal in the same notwithstanding the provisions of Section 44 of the said Act;

(f) To sell, lease or otherwise dispose of the property and undertaking of the company or any part thereof, and in particular for shares, debentures, bonds or securities of any other company having objects similar to those of this company;

(g) To enter into any arrangement for sharing profits or union of interests with any person or company carrying on or engaged in any business or transaction which this company is authorized to engage in or carry on;

(h) To amalgamate with any other company having objects similar to those of this company;

The operations of the Company to be carried on throughout the Dominion of Canada and elsewhere.





*The place within the Dominion of Canada which is to be the chief place of business of the said Company*  
is the City of Montreal \_\_\_\_\_ in the Province of Quebec \_\_\_\_\_

*The Capital Stock of the said Company shall be* Fifty thousand \_\_\_\_\_  
*Dollars divided into* One thousand \_\_\_\_\_ *shares of* Fifty \_\_\_\_\_  
*Dollars each, subject to the increase of such Capital Stock under the provisions of the said Act.*

*That the said* Charles Albert Duclos, William Langley Bond and James Edouard Coulin,

*are to be the first or Provisional Directors of the said Company.*

It is ordained and declared (1) that no shareholder shall sell his shares to a person who is not a shareholder of the company without having offered such shares for sale in the first instance to the President of the Company, at a price determined annually at the annual meeting of shareholders, or as shall have been last determined at an annual meeting of shareholders. The President shall be entitled to a period of six months in which to signify his acceptance of the offer, or otherwise, and to pay or offer to pay the price of such shares as so established. (2) that in the event of the President refusing or failing to exercise this right a like offer shall be made in the same manner to the Vice-President who shall have a like period in which to acquire the said shares. (3) that in the event of the death, insolvency, lunacy or interdiction of a shareholder or the transmission by legacy, inheritance, the marriage of a female shareholder, or in any other manner whatsoever, or in the event of any attachment of or execution upon the shares of any shareholder, the President or the Vice-President of the Company may acquire the shares then standing in the name of such shareholder upon payment or offer of the price of such shares as fixed and determined as aforesaid. (4) That the offer hereinbefore mentioned shall be made by registered letter addressed to the President or the Vice-President at his address as it appears upon the books of the Company and the delay hereinabove referred to shall be computed from the date of such mailing. (5) that no transfer shall be made of any shares otherwise than as herein provided for and until proof of the compliance with the foregoing conditions.

**Provided always** that nothing in these Presents expressed or contained, shall be taken to authorize the construction and working of Railways or of Telegraph or Telephone lines, or the business of Banking, and the issue of paper money, or the business of Insurance, or the business of a Loan Company by the said Company.

Given under my hand and Seal of Office, at Ottawa, this twenty seventh day of November 1911.

*W. J. Roche*  
Secretary of State.





# LETTERS PATENT

INCORPORATING

" GIBB & COMPANY, LIMITED "

Dated 27th November 1911.

Recorded 28<sup>th</sup> November, 1911.

Lib. 210 Fol 185.

*Thomas Mulvey*  
Dep. Registrar General of Canada.

✓  
Ref. No. 57581

