



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS

December 1997

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Number 19

THE 1998 WILLOW GROVE GET-TOGETHER

The 1998 edition of the Revenue Group Get-together at Rockett's place in Willow Grove, Pennsylvania will be held on **June 6th**, the first Saturday of the month. — W.C.R.

MEMBERSHIP NOTES

Mail Returned. Please advise the Editor of any known address:

- ✉ Henry Duckworth, Winnipeg, Manitoba
- ✉ Sandy Risenfeld, Rockaway, New Jersey

New Members:

- ✉ Marshall C. Lipton, Kingston, New York
- ✉ Terrance Harris, Kilbride, Newfoundland
- ✉ Dale Stover, East Moline, Illinois

Dropped for nonpayment of BNAPS dues:

- ✉ Joachim Hosang, Soellingen, Germany

A research project requires photocopies of Documents bearing
First Issue Alberta Law Stamps.
Please send to John Gaudio at:
P.O. Box 280828, Lakewood, CO, USA, 80228

FIRST ALBERTA LAW ISSUE

Specialized collector has many to exchange or sell and is interested in purchasing.

Contact: **John J. Gaudio**
P.O. Box 280828, Lakewood, CO, U.S.A., 80228

TOBACCO STAMPS WANTED.

Send me the Lee Brandom numbers or the stamps.
Will buy the complete collection if offered.

Maxwell M. Kalman
1904 S. Ocean Drive, Apt. 805 S
Hallandale, FL, USA, 33009

SUPPORT THE DEALERS WHO SUPPORT US

The dealers listed below support the Revenue Group and *Newsletter*. **Why not contact them for your philatelic needs?**

- ✉ **Jim A. Hennok Auctions**, 185 Queen Street E., Toronto Ontario, Canada N5A 1S2
- ✉ **Robert Lee**, 203 — 1139 Sutherland Avenue, Kelowna B.C., Canada V1Y 5Y2
- ✉ **E.S.J. van Dam Ltd.**, P.O. Box 300, Bridgenorth Ontario, Canada K0L 1H0
- ✉ **Steven Zirinsky**, P.O. Box 49, Ansonia Station, New York New York, U.S.A. 10023

STUDY GROUP MEETING AT BNAPEX '97

The annual Revenue Group meeting at the St. John's BNAPEX Convention was well attended, although several of our regular members were not able to attend due to an extraordinary opportunity to meet with Canada Post officials which was scheduled at the same time. The members attending were **M. Woike, B. Robinson, R. Hayres, T. Harris, B. Senior, J. Foley, G. Lohman, B. Rockett, G. Quattrocchi, P. Durbano** and **E. van Dam**.

The meeting included a general show-and-tell session covering a variety of topics including the location of the triangular constant plate variety on the black patent medicine stamp (van Dam's FM 2), a 1897 Newfoundland Inland Revenue stamp used as postage, excise seal booklet covers, a licence to search for moose by aircraft, a salesman's sample book for Eddy's matches, as well as red, green and blue proofs of the CPR telegraph stamps. There was a little something for everyone there and confirmed that there are still many new areas to explore in the revenue area. **Gus Quattrocchi** also brought along some cheques with stamps that sold well.

The meeting also provided for an update on the status of some of the publication efforts in the revenue collecting field. **Erling van Dam** expects to have a new revenue catalogue out during the first part of 1998. **Bill Walton** continues to work with others on a major revision of the tobacco catalogue.

The finances of the Study Group were reviewed as well. It costs approximately C\$115 to produce and mail each edition of the *Newsletter* to our approximately 150 members and related associations. The bulk of the expenses is postage. However, we continue to be able to rely on the generosity of our members to cover these expenses. It was the consensus of those in attendance not to impose any dues again this year. — F.P.A.

AN UNUSUAL EXAMPLE OF THE EXCISE TAX ON RECEIPTS

Christopher D. Ryan

WARD No. 8 DIV. No. 3 ASST. No. 256481		1923 CITY OF TORONTO TAXES Based on Assessment made in 1922.			TAXES PAYABLE IN 1923 ON OR BEFORE 1st. INSTALMENT 18th. MAY, 2nd. 18th. JULY 3rd. 18th. SEPTEMBER	
Mrs. E. Maile, 5 Hambly St.				HAMBLY Street		
House 5				Lot No. Plan. No.		
GENERAL RATES						
ASSESSMENT			TAX RATE	MILLS in \$.	Amount of Taxes	
Business	Income	Real Property				
		2549	General	20 1/2	53.02	
		3469	Public	10	34.69	
			School	1 1/2		
LOCAL IMPROVEMENT RATES						
Sewer	Roadway	Sidewalk	Grading, Widening, etc.	Snow Clearing	Amusement	
				Municipality of TORONTO, ONT.		
1st Instalment Payable on or before 18th. MAY, 1923 Includes portion of general taxes and local improvement rates 27.02			2nd Instalment Payable on or before 18th. JULY, 1923 Includes balance of general taxes and local improvement rates 28.00			
E. & O. E.			E. & O. E.			
<p style="text-align: center;">NOTE</p> <ol style="list-style-type: none"> 1. MAKE ALL CHEQUES PAYABLE TO CITY TREASURER. 2. If paid in full on or before the 18th May, 1923, a reduction of 1/4 per cent. on 2nd and 3rd instalments, equivalent to approximately a rate of 7 per cent. per annum is allowed. 3. PENALTIES FOR NON-PAYMENT—Full particulars as to penalties and interest charges—See back of bill. 4. Failure to receive Tax Bill will not exempt ratepayer from penalty and interest charges. 5. Stamped and addressed envelope should be enclosed with remittance to ensure prompt return of receipt. 6. Office Hours: 9 a.m. to 5 p.m.; Saturday, 9 a.m. to 12 o'clock noon. (SEE OTHER SIDE) 						
				Total 34.69		
				Municipality of TORONTO, ONT. 17 1923 RECEIVED PAYMENT		
				3rd Instalment Payable on or before 18th. SEPTEMBER, 1923 Represents school tax on real property 34.69		
				E. & O. E.		

Figure 1.

From January 1st, 1923, through April 15th, 1926, the federal government levied a 2-cent tax on receipts for amounts of \$10 and up, issued by any individual or company, in any form not otherwise subject to a stamp tax or attached to a taxable document. Beginning August 1st, 1923, the excise tax included in the postage paid on postcards and unenclosed letters was excluded from consideration as a stamp tax, making such cards and letters taxable as a receipt when so used. Receipts issued by the federal or any provincial government were exempt from the tax. Municipal receipts were not exempt.

Illustrated in Figure 1 at 68% of actual size is a City of Toronto assessment statement for property taxes which is receipted for three payments and bears two "Tax Paid" hand stamped marks in lieu of the usual adhesive excise stamps. A full-size illustration of the mark is given in Figure 2. The inscription, "Customs-Excise-Canada," found at the top of the mark suggests an official origin. This is confirmed by the following revenue department regulations as reproduced in a January 1924 publication of the Canadian Manufacturers' Association.

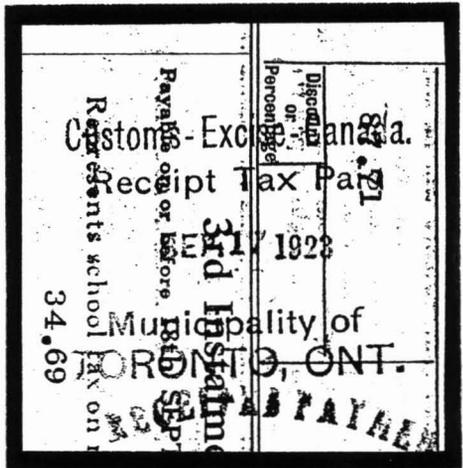


Figure 2.

1. Municipalities having a population of ten thousand or more may make monthly payments for stamp taxes on receipts for the payment of municipal taxes.
2. A deposit in cash shall be made with the local Collector of Customs and Excise, for an amount sufficient in his opinion to cover stamp taxes on such receipts for the month of the calendar year in which the largest amount is received for taxes.
3. When such deposit has been made the Collector will furnish the proper officer of the Municipality with a rubber stamp containing an impression reading "Receipt Tax Paid."

4. All municipal tax bills, on which payment to the amount of ten dollars or upwards is received, shall bear the impression of the stamp authorized by the Department of Customs and Excise.
5. On or before the 15th day of each month, the municipality shall furnish the local Collector of Customs and Excise with a statement showing the number of receipts issued for tax payments of ten dollars and upwards during the previous month, and shall at the same time pay to the local Collector the amount of the receipt taxes as shown by such statement.
6. This statement is to be certified as correct by the proper Officer

of the Municipality, subject to audit by authorized officials of the Department of Customs and Excise.

7. The Department reserves the right of withdrawal of the privilege as herein authorized, upon any infraction of these regulations.

(Source: *Sales Tax Pamphlet*, Toronto: Canadian Manufacturers' Association, January 1924)

Attached to the regulations were further instructions to local Collectors of Customs and Excise which, following details of internal bookkeeping procedures, noted as follows:

Victory Bonds, duly hypothecated, or the Bond of a Guarantee Company authorized by Circular No. 183-C, may be accepted in lieu of cash deposit.

These regulations are applicable to payment of Stamp Tax on receipts for Municipal taxes and water rates only.

The above regulations clearly show that the municipal "Receipt Tax Paid" handstamp was indeed of official origin. Thus, with respect to the status of its impressions as "revenue stamps," these marks fall into the same category as the printed tax-paid marks found on match books and boxes (Figure 3) which are widely collected as an officially-approved, non-adhesive form of revenue stamp.

The only municipal receipt-tax mark known to this writer is that of Toronto. Does anyone know of any others? One wonders as to number of municipalities which used a handstamp in lieu of affixing adhesive excise stamps. One also wonders if a uniform design was used for the impression made by the handstamp, or if individual designs were left to the discretion of local Collectors of Customs and Excise.

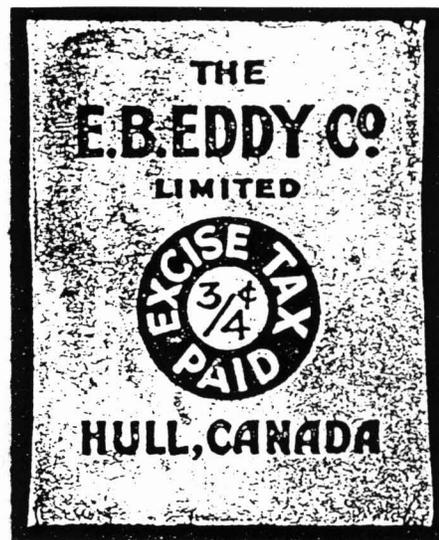


Figure 3: A printed tax-paid mark from a box of matches.

**WANTED – "Savings Stamps,"
Canada & Newfoundland.**

I am looking for savings stamps, savings cards, advertising, instructions, rules *etc.* of any type or akin to, in any time period on the above named subject. These are not revenue stamps, but cover a closely related collecting area. Some examples are Hamilton Savings, La Caisse Populaire, Thomas Cook, Newfoundland Savings Bank and Scotia Bank, to name only a few.

I am always looking to buy, sell, trade or discuss any of these items and welcome hearing from anyone.

Brian H. Peters (BNAPS #L4274)

**R.R. #3, Conn, Ontario, Canada, NOG 1N0
(519) 323-9361**

WANTED: SASKATCHEWAN REVENUES

SE1, SE1a, SE4a, SE13a, SE15a,
SE18a, SE26a, ST10a, ST11a.

Send photocopy with price (specifying Canadian or U.S. \$) before sending stamps.

Gary McLean

P.O. Box 8142, St. Paul, MN, U.S.A. 55108

CALGARY'S AIRPORT IMPROVEMENT FEE

Calgary's Airport Improvement Fee (AIF) of \$5 per embarking passenger became effective on October 1st, 1997, instead of the September 1st date given in the Airport Authority's news release of March 3rd. Unlike the Vancouver and Edmonton AIFs, the Calgary fee is collected on behalf of Authority by airlines as part of their tickets. Details of the special AIF tickets used in Vancouver and Edmonton will appear in a future issue of the *Newsletter*. — C.D.R.

Two additions to Fritz Angst's listing of the New Brunswick probate stamps have been received. Please check your collection.

**The Newsletter Needs Your Input!
Your Articles, Long or Short!
In Particular, We Would Like to Display
Your Interesting, Unusual or Unique
Stamps or Documents!
And Publicize Your Research Inquiries!**

TIDBITS FROM THE BABN ARCHIVES

— Part 1 —

ONTARIO LUXURY TAX

William C. Walton and Christopher D. Ryan

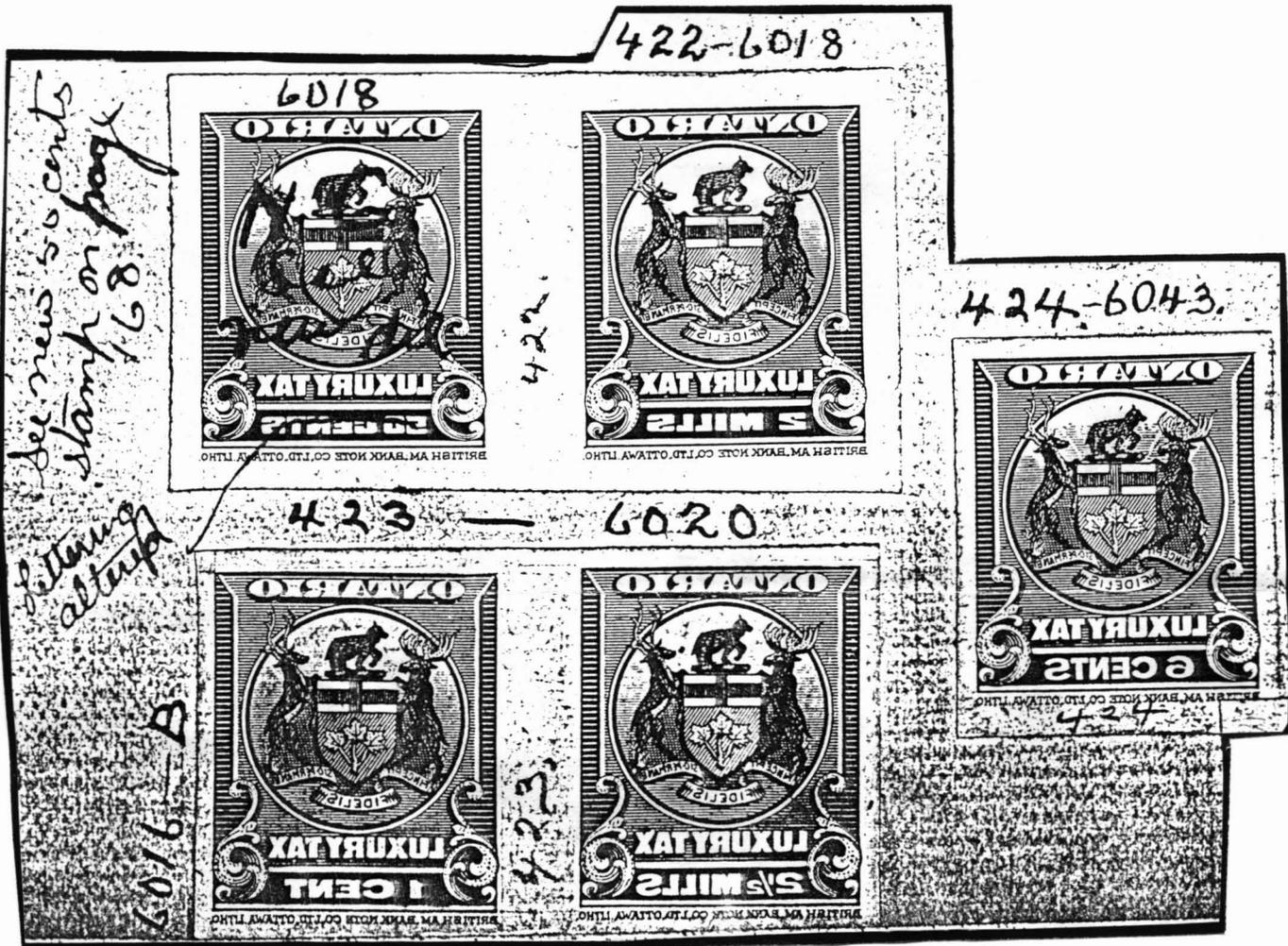


Figure 1: Die proofs of the Luxury Tax stamps.

Illustrated above and at right in Figure 1 (not to scale) are six proofs from engraved dies for the lithographically-printed Luxury Tax stamps from Ontario. The illustrations are taken from photocopies made by **Bill Walton** of pages from a dismembered BABN proof-book. Please note the following:

- ① The die proofs were initially numbered 422 through 425. All of them, except for die 425, were subsequently renumbered 6018, 6020 and 6043. Both sets of numbers were applied by hand.
- ② Two of the die numbers from each set (original and renumbered) applied to more than one stamp.
- ③ There are two consistent, distinct character styles used for the value inscriptions on the proofs. The “0,” “2,” “5,” “C” and “S” characters in die 422 (50 cents and 2 mills) are “square” whereas these same characters in subsequent dies (2½ mills, 1 cent, 6 cents and 50 cents) are “curved.”
- ④ Only the 50-cent stamp appears with both “square” and “curved” characters.
- ⑤ Absent from the book were any die (or other) proofs of the unissued 1-mill denomination.
- ⑥ The presence of a dual die proof for the “square” 50-cent and 2-mill stamps may indicate that they were in contemporary production. The same applies to the dual die proof for the “curved” 1-cent and 2½-mill stamps. The clustering of the die numbers, including the Betting Tax



essay (die 418) in Figure 2, suggests that these die proofs may have been grouped and numbered some time after their production. The die proof for the Betting Tax stamp appeared in the book to the immediate upper right of the Luxury Tax proofs.

With respect to the missing 1-mill stamp, two possibilities present themselves. First, a steel die for this stamp may have been created but a sample impression was never entered into the proof-book. Second, a steel die was never produced for this stamp with an existing value being removed and the new, 1-mill value inserted at some point during the lithographic process, most likely into the 2-mill design.

The existence of stamps with both the "square" and the "curved" characters suggests that both varieties were given approval by the governmental authorities. The question remains, however, as to when the decision was made to alter the characters.

Some light may be shed upon the entire situation by examining the following chronology of events regarding the 1925 introduction of the Luxury Tax stamps.

Events Prior to the Imposition of the Tax

March 31 — Tax rates per gallon are announced. A 5-cent rate was to be applied to soft-drinks, 10-cent for beer, 50-cent for wine.

April 12 — Royal Assent was given to the Luxury Tax Act, making it law as of May 15th.

May 12 — First and only shipment by BABN of the provisional Luxury Tax overprint on the 50-cent law stamp.

May 14 — Regulations issued defining a gallon in terms of bottles and thus indirectly defining the required denomination of stamps, that is, 2½ mills and 1 cent.

May 15 — Effective date of the Luxury Tax.

Initial Shipments of Stamps with "Square" Characters

May 19 — First shipment by BABN of the 1-cent-on-1-mill stamp (unknown die number.)

May 20 — First shipment by BABN of the 2½-on-2-mill stamp (die 422.)

May 21 — First and only shipment of the regular 50-cent stamp (die 422.)

Initial Shipments of Stamps with "Curved" Characters

June 12 — First shipment by BABN of the 2½-mill stamp (die 423.)

July 8 — First shipment by BABN of the 1-cent stamp (die 423.)

July 22 — First shipment by BABN of the 6-cent stamp (die 424.)

Unknown Date, Placed Here by Virtue of Its Die Number

??? — Preparation of a "curved" die (number 425) for the 50-cent stamp.

The May 12th, 1925, shipment of the provisional Luxury Tax overprint on the 50-cent Law stamp indicates that, as of that date, the regular 50-cent Luxury Tax stamp was not yet completed. Given the dual 50-cent/2-mill die-proof in the BABN archives, the latter stamp (and by extension, the 1-mill value) may have likewise been in a similar stage of production as of May 12th. As noted in a previous article, this timing appears to have been a result of what was a vain belief on the part of the Ontario government that soft-drink manufacturers would consent to collecting the tax as part of their prices. This proved not to be so and thus necessitated the rushed, last-minute production of the stamps for use by retailers. (See "Ontario's Luxury Tax on Beverages," *CRN* N°18, September 1997.)

Given the evidently late decision to proceed with the production of the Luxury Tax stamps it is certainly possible that the printing of the "square" 1-mill, 2-mill and 50-cent stamps may have been done without formal approval by the Ontario government of the design of the stamps. This lack of approval could have been a result of the prior preparation by BABN of an essay for a Betting Tax stamp. (See die

418 in Figure 2. As will be shown in a future article, the Betting Tax essay was prepared in 1923.) In this scenario, the government would have simply directed BABN to make the necessary alterations to this previously-approved design. A lack of formal approval by the province of the design of the "square" luxury tax stamps would explain why the 1-mill and 2-mill stamps were prepared in error.



Figure 2: Die proof of the 1923 Betting Tax essay.

The study of these proofs has achieved several items:

- ① The presence of the 50-cent stamp in two distinct character styles, "square" and "curved," alerted the authors to the existence of these styles and raised the question of why and when the change was made.
- ② The proofs brought the attention of the authors to the existence of a previously unknown Betting Tax essay from which the Luxury Tax stamps were derived by a simple alteration in an apparent rush to get these stamps into circulation as soon as possible. This haste is consistent with the first Luxury Tax stamp to be issued which was an overprinted Law stamp.
- ③ It was recognized that it was necessary to clearly collate and study the chronology of events surrounding the introduction of the Luxury Tax stamps. This chronology suggests that haste does actually make waste; two values were produced that were never needed. The chronology shows that the "square" characters were used for the first stamps produced and shipped. It also shows that when additional values were required a change was made to the "curved" characters, likely (in the opinion of the authors) for aesthetic reasons.

Two important questions remain wide-open without any official correspondence to provide the answers:

- ① Who was dissatisfied with the initial, "square" characters used on the Luxury Tax stamps and ordered the change, and at what point in time?
- ② Why was a die for the 50-cent stamp prepared with the new, "curved" characters when so few stamps of this value (an insignificant 300) were used in the first place?

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A POSSIBLE QUEBEC LAW STAMP PROVISIONAL

Mervin E. Woike and Christopher D. Ryan

Illustrated on the following two pages (Figures 2 & 3) are both sides of a June 16th (or 15th), 1926, subpoena issued by C.L. Heureux, Deputy Prothonotary of the Quebec Superior Court in the District of Montreal. A close-up of the attached 40¢ law stamp and cancels is illustrated below and at right (Figure 1). This stamp bears a red "Loi de Faillite/Bankruptcy Act" overprint that is lined out in black ink with "Honoraires/Fees" written in and initialled. The stamp appears to have been folded near its bottom prior to the application of the overprint causing slight shifts in the "L" of "Loi" and the "B" of "Bankruptcy."

The Statute under which Quebec's bankruptcy law stamps were issued was a federal law. As such, the rules, forms, costs and fees were regulated by Orders of the Privy Council in Ottawa with administration being delegated by the Act to specific courts within each province, notably the Superior Court in the province of Quebec. The means used to collect the fees were left to the discretion of individual provinces. The federal Act took effect on July 1st, 1920, marking the end of a forty-year absence of any general bankruptcy law which had been designated as federal jurisdiction by the BNA Act. In the period of 1880 to 1920, procedures with regards to bankruptcies were governed by a few provincial Statutes and, in a limited fashion, by the federal "winding-up" Act for corporations.

Initial regulations under the 1920 Act specified, in the section detailing the fees "payable on proceedings" to court officers, that a \$2 fee was to be charged for "every subpoena." As of October 1st, 1923, this fee was reduced to \$1 at which level it remained as late as 1978. This \$1 fee is significantly higher than the 40¢ fee represented by the illustrated subpoena. The latter fee more closely corresponds to a 30¢ fee levied in Quebec's Court of Justices of the Peace on the "original copy" of general, nonbankruptcy subpoenas as specified by a 1921 tariff. This 30¢ rate remained in effect as late as 1981. The authors have not yet found a complete tariff of fees for the Superior Court.

The applicable fees indicate, barring some undiscovered exception to the general rules, that the subpoena under discussion did not originate with a bankruptcy action. This conclusion is supported by the text of the document itself as follows:

- ① The subpoena makes no reference to the Bankruptcy Act, as is characteristic of all of the bankruptcy documents in my collection. All of the latter documents came from the Superior Court in Quebec City.
- ② The subpoena refers to the principals in the case as "*demandeur*" (plaintiff) and "*défendeur*" (defendant), terms which are characteristic of civil litigations. In all of the authors' Quebec City bankruptcy documents the terms "*débiteur*" (debtor), "*failli*" (bankrupt), "*créancier*" (creditor), "*cédant*" (assignor) and "*syndic*" (trustee) are used to describe the various parties to each case.

The question remains, does this altered law stamp represent a correction made to a bankruptcy stamp affixed in error to a nonbankruptcy document or does the stamp represent a true provisional resulting from a temporary, perhaps local, shortage of the 40¢ denomination of the "Honoraires/Fees" law stamps? An example of a stamp used in error, in this instance a 30¢ nonbankruptcy stamp affixed to a bankruptcy document, is illustrated in Figure 4. A document of the same type and fees, but bearing only proper bankruptcy stamps, is given in Figure 5. Evidence in support of the second, "provisional" scenario is given by the handwriting (notably the letters "H," "e" and "r") found on the stamp in Figure 1 which differs from that found in the signature of C.L. Heureux who signed the subpoena (Figure 2).

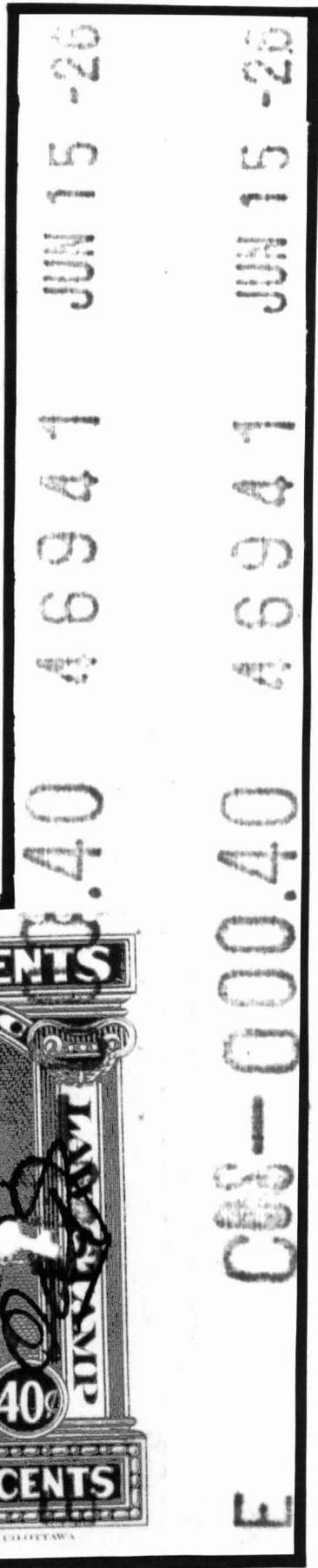
The authors would like to view any other copies of the amended stamp or of other 40¢ stamps with shifts or gaps in the bankruptcy overprint, on or off document. They would also like to see other documents from the Montreal Superior Court dating to circa-1926, with or without the signature of C.L. Heureux.

Please contact Mervin Woike at:

516 East 84th Street, Apt. 4W, New York, NY
USA, 10028 - 7374

References

- Canada, *Consolidated Regulations*, 1978, Chapter 368.
- Canada, Order in Council P.C. 1398 of Jun. 30th, 1920, *Canada Gazette*, vol. 54, 1920/21, English-language "Supplement" of Aug 28th; French-language "Extra" of Sep. 29th.
- Canada, Orders in Council P.C. 1692 & P.C. 1694 of Aug. 25th, 1923, *Canada Gazette*, vol. 57, 1923/24, Bilingual "Supplement" of Sep. 8th, 1923.
- Canada, *Statutory Orders and Regulations, Consolidation*, 1949, pp. 110-216; 1955, pp. 159-179.
- *Canadian Bankruptcy Reports*, Calgary: Burroughs & Co., vol. 4, 6 & 9.
- Quebec, Order in Council N°162 of Feb. 12th, 1921, *Statutes*, 11 Geo. V, 1921, pp. xliii-xlv.
- Quebec, *Revised Regulations*, 1981, vol. 9, pp. 305-306.



Province de Québec }
District de Montréal }

Formule 0412

COUR SUPÉRIEURE

No. 4418.

Joseph Octavien Pélouquin,

Défendeur.

v.

William Paulin Young,

La Cité de Montréal,

Défendeur.
mise-en-cause.

GEORGE V, par la grâce de Dieu, roi du Royaume-Uni de la Grande-Bretagne et de l'Irlande et des possessions britanniques au-delà des mers, défendeur de la Foi, empereur des Indes.

A Albert De Guise, mécanicien, de la cité de Sorel, district de Richelieu.

- 1
- 2
- 3
- 4
- 5

A la requête du demandeur.

NOUS VOUS FAISONS INJONCTION, sous les peines de droit, de comparaître en personne devant Notre Cour supérieure, en la chambre No 22, sise au palais de justice à Montréal à dix heures et demie du matin, le 13^{ème} jour du mois de juin mil neuf cent vingt- six, pour prêter le serment de dire la vérité et déposer, chacun séparément, sur les faits qui peuvent être à votre connaissance relativement au procès existant entre les parties susnommées.

EN FOI DE QUOI Nous avons fait apposer aux présentes le sceau de Notre Cour supérieure et le seing du protonotaire d'icelle, à Montréal, le 16^{ème} jour du mois de juin en l'an de Notre Seigneur mil neuf cent vingt -six.

Député-protonotaire, C. S.



40 46941 JUN 15-26
E 00-00040 46941 JUN 15-26

Figure 2: The front of a September 16th (or 15th), 1926, Subpoena issued by C.L. Heueux, Deputy Prothonotary of the Superior Court in the District of Montreal. (60% of actual size.)

Je, soussigné *J. O. P. Proulx* résidant
à *Longueuil*, dans le district de *Longueuil*
l'un des huissiers de la Cour supérieure de la province de Québec, reçus et immatriculés pour ledit district, certifie que, le *seizième*
jour du mois de *juin* mil neuf cent *vingt six*
entre *Cinq* et *six* heures de *l'après-midi*
j'ai signifié la présente assignation (subpoena) aux témoins y dénommés, en leur laissant copies certifiées véritables, en parlant et en laissant ladite pièce à *M. J. Proulx*
lui offrant d'aller avec M. J. Proulx
des frais de déplacement, lequel
a accepté

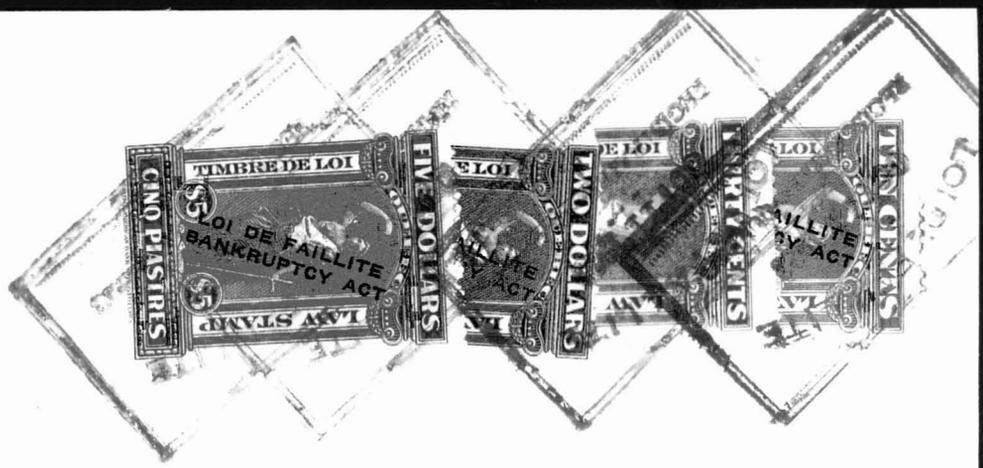
Je certifie, de plus, que la distance de ma résidence au lieu de la signification est de *un* mille, et que la distance du palais de justice à Montréal, au domicile du dit témoins, est de *45*

et que mes frais de signification sont de *10.75* mille, tel que détaillé ci-après.
Daté à *Montréal*, le *16* *juin* 19 *26*
J. O. P. Proulx
Huissier.

Signification..... *70*
Mille..... *75*

Chambre No 22.
Cour Supérieure
MONTREAL
No 4418.
J. Octavien Pélouquin,
Demandeur
v.
William Paulin Young,
&
Défendeur
La Cité de Montréal,
Mise-en-gaue
Assignation aux témoins
(SUBPOENA)
ORIGINAL

Figure 3: The back of the Subpoena illustrated in Figure 2.



DANS L'AFFAIRE DE:

P. J. L. L...

DEBITEUR:

&

R. Ernest...

SYNDIC:

vu la demande de libération faite en cette affaire et délibéré:

AUCUNE opposition n'étant faite à la présente demande de libération;

vu les pièces produites au soutien de la présente demande de libération, tel que requis par la loi de Faillite;

CONSIDERANT que toutes les prescriptions de la loi de Faillite, ont été remplies;

ACCORDE la présente demande de libération, partent:

ORDONNANCE est rendue libérant le sus-nommé syndic -autorisé *R. Ernest...* de toute administration ultérieure relative aux biens du sus-nommé débiteur, nommé en la présente demande de libération du sus-nommé syndic-autorisé, le tout, à toutes fins que de droit, et

AVEC dépens.

Figure 4: Part of an Order issued by the Registrar of the Quebec District Bankruptcy Court discharging an authorized trustee and bearing \$7.40 in Law stamps, the 30-cent value (second stamp from the right) not having the required "bankruptcy" overprint.

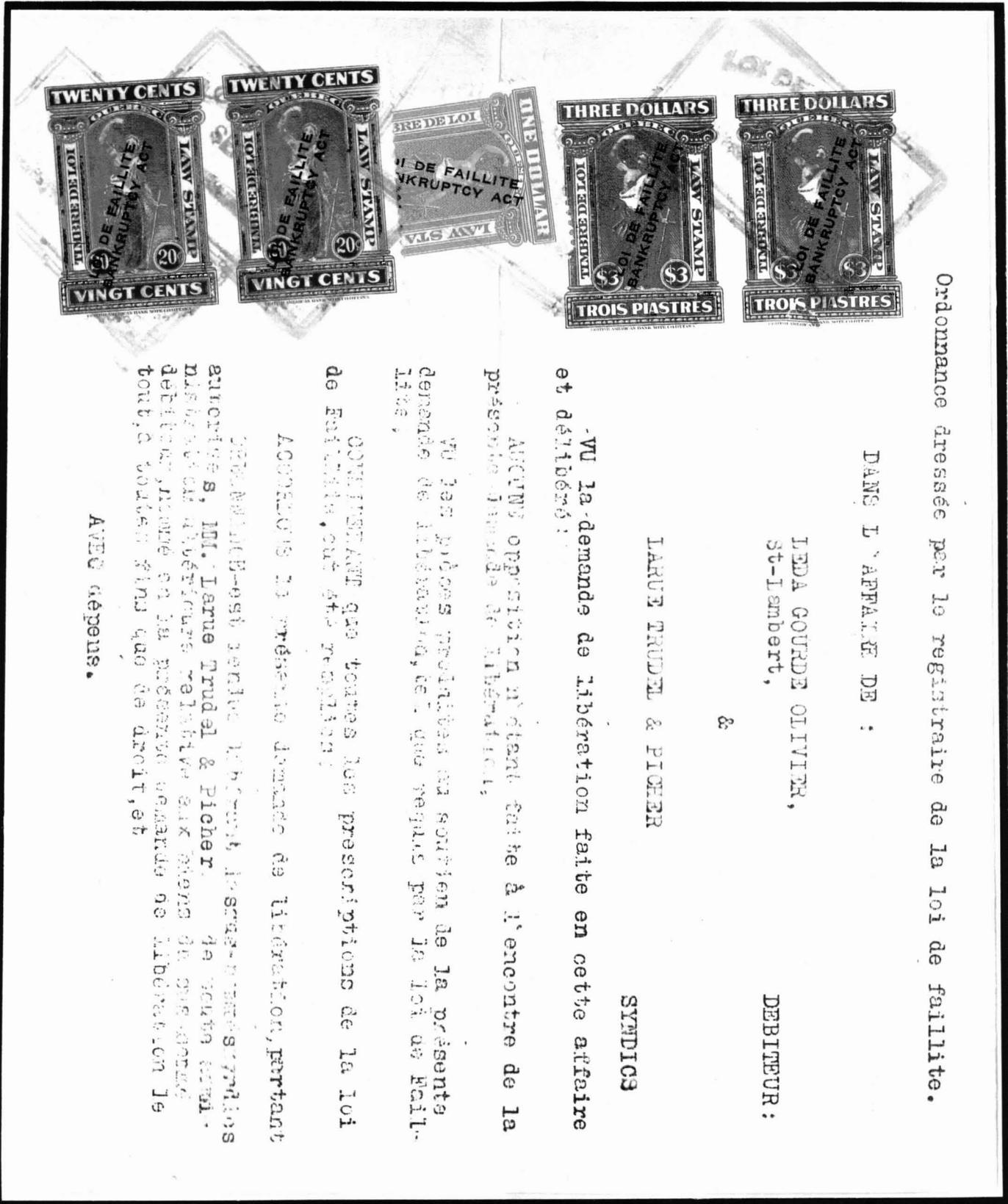


Figure 5: Part of an Order issued by the Registrar of the Quebec District Bankruptcy Court discharging an authorized trustee and bearing \$7.40 in Law stamps, all five of which bear a “bankruptcy” overprint.