

and the fifth with executions against districts; Chapter 59 provides for assistance to certain drainage districts; Chapter 60 amends the Reclamation Act; Chapter 62 amends the Irrigation Districts Act of 1920 in respect to organization of boards, procedure in passing by-laws, debentures, amalgamation of districts, etc.; Chapter 63 provides for assistance to the Lethbridge Northern Irrigation District. In *British Columbia*, Chapter 21 (first session) provides protection for breeders of goats and requires the use of pure-bred sires only; Chapter 72 (first session) amends the Water Act and deals mainly with the incorporation powers in, and management of, Improvement Districts.

Co-operation.—In *Nova Scotia*, Chapter 46 amends the Act to encourage the incorporation of Farmers' Co-operative Societies. In *Manitoba*, Chapter 10 amends the Co-operative Associations Act of 1916 in a number of details, the most important being the provision whereby any association may establish locals at any point in the province under such conditions as may be determined by by-law of the association; the provisions of the Co-operative Associations Act are made applicable to all co-operative associations carrying on business in the province, whether incorporated under this Act or not, and it is provided that all associations subject to this Act shall be also subject to the provisions of the Companies Act except where such provisions are inconsistent with this Act. In *Saskatchewan*, Chapter 9 amends an Act to incorporate The Saskatchewan Co-operative Creameries Limited by making the Sale of Shares Act non-applicable to this Act; Chapter 76 confirms an agreement with The Saskatchewan Co-operative Elevator Company, Limited. In *Alberta*, Chapter 35 amends the Alberta Co-operative Credit Act in respect to the payment of stocks, the management of the business of the society which is to be vested in a board of directors, the obligations of borrowers, the investing of paid-up capital, applications for loans, etc. In *British Columbia*, Chapter 9 of the second session deals with the disposition of profits under the Co-operative Associations Act.

Corporations.—In *Prince Edward Island*, twenty out of the thirty-five Acts were incorporation acts. In *Nova Scotia*, Chapter 15 was enacted to facilitate the incorporation of owners of vessels in the fishing industry; Chapters 36 and 37 amend the Act to facilitate the incorporation of Farmer's Fruit, Produce and Warehouse Associations; Chapters 39 and 40 amend the Domestic, Dominion and Foreign Corporations Act of 1912. In *New Brunswick*, Chapter 42 amends the Corporations Tax Act by imposing a tax of 1 p.c. upon the gross cash receipts of telegraph companies and a fixed tax upon extra-provincial corporations. In *Quebec*, Chapter 92 validates and provides for permits for certain acquisitions and alienations of immovable property by corporations and persons in mortmain. In *Ontario*, Chapter 12 amends the Corporation Tax Act by imposing taxes or additional taxes on bank reserves, railways, telephone companies, etc.; Chapter 58 amends the Ontario Companies Act by authorizing corporations to give power of attorney, to have official seal for use abroad which agents may be authorized to use; it also