by by-law to redeem obligations which are secured by hypothecation of arrears of taxes; Chapter 38, second session, provides financial aid for municipalities on the basis of population.

Partnerships.—In Nova Scotia, Chapter 4 or "The Registration of Partnerships Act" defines "partnership", requires certification of registration, etc. In New Brunswick, Chapter 19, respecting partnership, defines partnership, prescribes rules for determining whether or not a partnership exists, defines liabilities of partnership, mutual rights and duties, etc.

Soldiers.—In New Brunswick, Chapter 25 authorizes the Mayor of St. John to take over the assets of the Soldiers' Compensation Association. In Quebec, Chapter 78 authorizes an agreement between Provincial and Dominion Governments whereby the latter may establish its hospitals in province for insane soldiers, and whereby certain powers are vested in officers of Dominion Government. In Ontario, Chapter 40 defines what is deemed sufficient proof of death of soldiers and sailors while on active service. In Manitoba, Chapter 68 amends the Soldiers' Taxation Relief Act.

Temperance.—In Nova Scotia, Chapter 58 amends the Temperance Act with reference to vendors, penalties, etc. In Quebec, Chapter 24 is an Act of 145 sections respecting alcoholic liquors and Chapter 25 respecting the possession and transportation of alcoholic liquor. In Ontario, Chapter 73 amends the Ontario Temperance Act by defining "bonded liquor warehouses," permitting appeals from convictions to judge of county or district court, also appeals from order of dismissal; also amends section 139 in conformity with prohibition of importation. In Saskatchewan, Chapter 70 amends several sections of the Saskatchewan Temperance Act; among these are amendments in reference to inspectors and enforcement officers, inventories by holders of permits, restriction on sale by druggists, keeping liquor on premises where soft drinks are sold. In British Columbia, Chapter 30, first session, provides for Government control and sale of alcoholic liquors under a board of three persons appointed by the government; these liquor stores are to be opened at various centres; vendors in charge have power to issue permits for the purchase of liquor and sell liquor upon physicians' prescription; the net profits are to be divided equally between the public service of the province and the municipalities for hospitals, etc.

Transportation.—In Nova Scotia, Chapter 63 amends the Motor Vehicle Act. In Quebec, Chapter 2 refers to the contract between the Government and the Interprovincial and James Bay Railway Company respecting the construction of a line of railway from Kipawa to the Rivière des Quinze; Chapter 31 amends the Revised Statutes of 1909 respecting the annual returns to be made by railway companies; Chapter 84 is in reference to the exercise of certain powers by railway companies. In Ontario, Chapter 12 amends the Corporation Tax Act by imposing an additional tax on railways. In Manitoba, Chapter 52 amends the Manitoba Railway Act by